



# Rating (Scotland) Act 1926

1926 CHAPTER 47 16 and 17 Geo 5

An Act to amend the law with respect to rating in Scotland, and for purposes incidental thereto or connected therewith. [15th December 1926]

## Modifications etc. (not altering text)

- C1 Words of enactment omitted under authority of Statute Law Revision Act 1948 (c. 62), s. 3
- C2 Unreliable marginal note
- C3 Act explained by National Heritage (Scotland) Act 1985 (c. 16, SIF 78), s. 20
- C4 Act modified by Legal Aid (Scotland) Act 1986 (c. 47, SIF 77:2), ss. 1 (6), 43, 45 (2), Sch. 1 para. 2 (4), Sch. 4 para. 3 (1)
- C5 Act modified by Dockyard Services Act 1986 (c. 52, SIF 58), s. 3 (1) (c)
- C6 Act modified by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 103:2), ss. 4 (1), 26 (1)
- C7 Act applied by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 103:2), ss. 5 (7), 26 (1)
- C8 Act applied (*prosp.*) by Local Government Finance Act 1992 (c. 14), ss. 111(9), 119(2) (with s. 118(1)(2)(4))
- C9 Act applied (1.4.1992) by Valuation and Rating (Scotland) Act 1956 (c. 60), s. 22(3) (as substituted by Local Government Finance Act 1992 (c. 14), s. 117(1), Sch. 13, para. 10 (with s. 118(1)(2)(4))); S.I. 1992/818, art. 2(a)

## Commencement Information

- I1 Act wholly in force at 16.5.1927 by s. 31(2) (now repealed)

1 ..... F1

## Textual Amendments

- F1 S. 1 repealed by Local Government (Scotland) Act 1947 (c. 43), s. 381, Sch. 14

*Changes to legislation: There are currently no known outstanding effects for the Rating (Scotland) Act 1926. (See end of Document for details)*

- 2 (1) ..... F2
- (4) ..... F3

**Textual Amendments**

F2 S. 2 (1)–(3) repealed by [Local Government \(Scotland\) Act 1929 \(c. 25\)](#), **Sch. 9**

F3 S. 2 (4) repealed by [Statute Law \(Repeals\) Act 1975 \(c. 10\)](#), **Sch. Pt. XIV**

- 3, 4. .... F4

**Textual Amendments**

F4 Ss. 3, 4 repealed by [Local Government \(Scotland\) Act 1947 \(c. 43\)](#), s. 381, **Sch. 14**

- 5 ..... F5

**Textual Amendments**

F5 S. 5 repealed by [Local Government \(Scotland\) Act 1929 \(c. 25\)](#), **Sch. 9**

- 6 ..... F6

**Textual Amendments**

F6 S. 6 repealed by [Education \(Scotland\) Act 1946 \(c. 72\)](#), **Sch. 8**

- 7 ..... F7

**Textual Amendments**

F7 S. 7 repealed by [Local Government \(Scotland\) Act 1947 \(c. 43\)](#), s. 381, **Sch. 14**

- 8 ..... F8

**Textual Amendments**

F8 S. 8 repealed by [Local Government \(Scotland\) Act 1929 \(c. 25\)](#), **Sch. 9**

- 9 ..... F9

*Changes to legislation: There are currently no known outstanding effects for the Rating (Scotland) Act 1926. (See end of Document for details)*

**Textual Amendments**

**F9** S. 9 repealed by [Local Government \(Scotland\) Act 1947 \(c. 43\)](#), s. 381, [Sch. 14](#)

**10** ..... **F10**

**Textual Amendments**

**F10** S. 10 repealed by [Local Government \(Scotland\) Act 1929 \(c. 25\)](#), [Sch. 9](#)

**11 Abolition of exemption from local rates in certain cases.**

Section one of the <sup>M1</sup>Rating Exemptions (Scotland) Act, 1874 (which contains provisions whereby churches and certain other lands and heritages are not liable to local rates), shall cease to have effect—

- (a) ..... **F11**
- (b) as regards local rates payable . . . **F12** in the case of ground exclusively appropriated as burial ground where such ground belongs to a local authority or to a company or persons selling the exclusive right of burial in lairs therein, or trading as cemetery owners for profit;

... **F13**

**Textual Amendments**

- F11** S. 11 (a) repealed retrospectively by [Valuation and Rating \(Scotland\) Act 1956 \(c. 60\)](#), [Sch. 7 Pt. I](#)
- F12** Words repealed by [Valuation and Rating \(Scotland\) Act 1956 \(c. 60\)](#), [Sch. 7 Pt. III](#)
- F13** Words repealed by [Local Government \(Scotland\) Act 1947 \(c. 43\)](#), s. 381, [Sch. 14](#)

**Marginal Citations**

**M1** 1874 c. 20.

**12** ..... **F14**

**Textual Amendments**

**F14** S. 12 repealed by [Valuation and Rating \(Scotland\) Act 1956 \(c. 60\)](#), [Sch. 7 Pt. IV](#) and [Statute Law \(Repeals\) Act 1975 \(c. 10\)](#), [Sch. Pt. XIV](#)

**13** ..... **F15**

**Textual Amendments**

**F15** S. 13 repealed by [Local Government \(Scotland\) Act 1929 \(c. 25\)](#), [Sch. 9](#)

*Changes to legislation: There are currently no known outstanding effects for the Rating (Scotland) Act 1926. (See end of Document for details)*

**14 Provisions as to valuation roll.**

(1) Every valuation roll made up in accordance with the <sup>M2</sup>Lands Valuation (Scotland) Act, 1854, . . . <sup>F16</sup>, shall in addition, to the other particulars required by the said Acts show [<sup>F17</sup>the net annual value and also,] the rateable value of the lands and heritages . . . <sup>F18</sup>, and the provisions of the <sup>M3</sup>Lands Valuation (Scotland) Act, 1854 (including, without prejudice to the said generality, the provisions with respect to notices to persons whose property is valued and with respect to appeals) shall apply accordingly.

- (2) . . . . . F19
- (3) . . . . . F19
- (4) . . . . . F20

**Textual Amendments**

**F16** Words repealed by [Statute Law \(Repeals\) Act 1975 \(c. 10\), Sch. Pt. XIV](#)

**F17** Words inserted by [Local Government \(Scotland\) Act 1929 \(c. 25\), s. 49 \(1\)](#)

**F18** Words repealed by [Local Government \(Scotland\) Act 1929 \(c. 25\), s. 49 \(1\)](#)

**F19** [S. 14 \(2\) \(3\)](#) repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\), s. 34, Sch. 6](#)

**F20** [Ss. 14 \(4\), 15–17](#) repealed by [Local Government \(Scotland\) Act 1947 \(c. 43\), s. 381, Sch. 14](#)

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**Marginal Citations**

**M2** [1854 c. 91.](#)

**M3** [1854 c. 91.](#)

15— . . . . . F21  
17.

**Textual Amendments**

**F21** [Ss. 14 \(4\), 15–17](#) repealed by [Local Government \(Scotland\) Act 1947 \(c. 43\), s. 381, Sch. 14](#)

18 . . . . . F22

**Textual Amendments**

**F22** [S. 18](#) repealed by [Local Government \(Scotland\) Act 1929 \(c. 25\), Sch. 9](#)

19— . . . . . F23  
24.

**Textual Amendments**

**F23** [Ss. 19–24](#) repealed by [Local Government \(Scotland\) Act 1947 \(c. 43\), s. 381, Sch. 14](#)

*Changes to legislation: There are currently no known outstanding effects for the Rating (Scotland) Act 1926. (See end of Document for details)*

<b>25</b>		
	(1) .....	F24
	(2) .....	F25
	(4) .....	F26
	(5) .....	F27
	(6) .....	F28

**Textual Amendments**

- F24** S. 25 (1) repealed by [Local Government \(Scotland\) Act 1929 \(c. 25\)](#), **Sch. 9**
- F25** S. 25 (2) (3) repealed by [Local Government \(Scotland\) Act 1947 \(c. 43\)](#), s. 381, **Sch. 14**
- F26** S. 25 (4) repealed by [Local Government \(Scotland\) Act 1929 \(c. 25\)](#), **Sch. 9**
- F27** S. 25 (5) repealed by [Local Government \(Scotland\) Act 1947 \(c. 43\)](#), s. 381, **Sch. 14**
- F28** S. 25 (6) repealed by [Local Government \(Scotland\) Act 1929 \(c. 25\)](#), **Sch. 9**

<b>26</b>	.....	F29
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**Textual Amendments**

- F29** S. 26 repealed by [Statute Law \(Repeals\) Act 1977 \(c. 18\)](#), s. 1 (1), Sch. 1 Pt. XI

<b>27, 28.</b>	.....	F30
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**Textual Amendments**

- F30** Ss. 27, 28, 29 (3)–(5) repealed by [Local Government \(Scotland\) Act 1947 \(c. 43\)](#), s. 381, **Sch. 14**

**29 Interpretation.**

- (1) In this Act, unless the context otherwise requires—  
.....  
F31  
the expression “rate” includes any rate, charge and assessment the proceeds of which are applicable to public local purposes and which is leviable on lands and heritages;  
.....  
F32
- (2) Any reference in this Act to any statutory provision shall be construed as a reference to the statutory provision as amended or extended or applied by any subsequent Act, including this Act.
- (3) .....

**Textual Amendments**

- F31** Definitions repealed by [Local Government \(Scotland\) Act 1947 \(c. 43\)](#), s. 381, **Sch. 14**, [Valuation and Rating \(Scotland\) Act 1956 \(c. 60\)](#), **Sch. 7 Pt. IV** and [Statute Law \(Repeals\) Act 1975 \(c. 10\)](#), **Sch. Pt. XIV**

*Changes to legislation: There are currently no known outstanding effects  
for the Rating (Scotland) Act 1926. (See end of Document for details)*

- F32** Definitions repealed by [Local Government \(Scotland\) Act 1947 \(c. 43\), s. 381, Sch. 14](#), [Valuation and Rating \(Scotland\) Act 1956 \(c. 60\), Sch. 7 Pt. IV](#) and [Local Government \(Scotland\) Act 1975 \(c. 30\), Sch. 7](#)
- F33** [Ss. 27, 28, 29 \(3\)–\(5\)](#) repealed by [Local Government \(Scotland\) Act 1947 \(c. 43\), s. 381, Sch. 14](#)

**30** ..... **F34**

.....

**Textual Amendments**

**F34** [Ss. 30, 31 \(2\)](#) repealed by [Statute Law Revision Act 1950 \(c. 6\)](#)

- 31** †**Short title, commencement and extent.**
- (1) This Act may be cited as the Rating (Scotland) Act, 1926.
  - (2) ..... **F35**
  - (3) This Act shall apply to Scotland only.

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**Textual Amendments**

**F35** [Ss. 30, 31 \(2\)](#) repealed by [Statute Law Revision Act 1950 \(c. 6\)](#)

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**Modifications etc. (not altering text)**

**C10** Unreliable marginal note.

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*Changes to legislation: There are currently no known outstanding effects  
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**F36F36** FIRST SCHEDULE

**Textual Amendments**

**F36** Sch. 1 repealed by [Valuation and Rating \(Scotland\) Act 1956 \(c. 60\)](#), **Sch. 7 Pt. IV**

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**F36**  
.....

**F37F37** SECOND SCHEDULE

**Textual Amendments**

**F37** Sch. 2 repealed by [Local Government \(Scotland\) Act 1947 \(c. 43\)](#), s. 381, **Sch. 14**

.....  
**F37**  
.....

**F38F38** THIRD SCHEDULE

**Textual Amendments**

**F38** Sch. 3 repealed by [Statute Law Revision Act 1950 \(c. 6\)](#)

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**F38**  
.....

**Changes to legislation:**

There are currently no known outstanding effects for the Rating (Scotland) Act 1926.