



Local Government (Scotland) Act 1966

1966 CHAPTER 51

PART II

RATES

Rating of unoccupied property

25 Provisions supplementary to section 24.

- (1) The provisions of Schedule 3 to this Act shall have effect, for the purposes of section 24 of this Act, with respect to the determination of rateable values, the treatment of newly erected and altered buildings and the other matters there mentioned.
- (2) In relation to relevant lands and heritages consisting of a newly erected dwelling-house, the said section 24 shall have effect as if for references to a period of or exceeding three months there were substituted references to a period of or exceeding six months.
- (3) No rates shall be payable under the said section 24 in respect of lands and heritages, for, or for any part of the three months beginning with the day following the end of, any period during which—
 - (a) the owner is prohibited by law from occupying the lands and heritages or allowing them to be occupied;
 - (b) the lands and heritages are kept vacant by reason of action taken by or on behalf of the Crown or any local or public authority with a view to prohibiting the occupation of the lands and heritages or to acquiring them;
 - (c) the lands and heritages are the subject of a building preservation order under section 27 of the Town and Country Planning (Scotland) Act 1947, or are included in a list compiled or approved under section 28 of that Act or are notified to the rating authority by the Secretary of State as being of architectural or historic interest;
 - (d) the lands and heritages are the subject of a preservation order or an interim preservation notice under the Ancient Monuments Acts 1913 to 1953, or are

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included in a list published by the Minister of Public Building and Works under those Acts ; or

- (e) the lands and heritages are being held available to provide a residence from which a full-time clergyman or minister of any religious denomination may perform the duties of his office.

In paragraph (a) of this subsection the reference to a legal prohibition does not include a prohibition which arises from the failure of the owner to apply for a certificate under section 9 of the Building (Scotland) Act 1959.

- (4) The Secretary of State may by regulations provide that rates shall not be payable under section 24 of this Act in respect of lands and heritages of such descriptions as may be prescribed by the regulations or in such circumstances as may be so prescribed; and the regulations may make different provision for lands and heritages of different descriptions and for different

Any statutory instrument containing regulations made under this subsection shall be subject to annulment in pursuance of a resolution of either House of Parliament.

- (5) Section 4 of the Local Government (Financial Provisions etc.) (Scotland) Act 1962 (reduction and remission of rates payable by charitable and other organisations) shall apply in relation to any relevant lands and heritages to which that section applied when they were last occupied as if they were used for the purpose for which they were then used.