



Local Government (Scotland) Act 1973

1973 CHAPTER 65

PART VII

FINANCE

Rate rebates

112 Duty of Secretary of State to make standard scheme for rate rebates

- (1) Subject to the provisions of this section, the Secretary of State shall, with the consent of the Treasury, prescribe by regulations a scheme (hereafter in this Part of this Act referred to as " the standard scheme ") for the grant by rating authorities to persons to whom this section applies of rebates from rates calculated in accordance with the provisions of the standard scheme by reference to the needs and the resources of such persons.
- (2) Regulations under subsection (1) above shall be so made as to secure that the standard scheme shall have effect in respect of rebate periods beginning on or after 16th May 1974.
- (3) In preparing the standard scheme the Secretary of State shall have regard to the provisions of the schemes for the time being in force under sections 15 and 16 of the Housing (Financial Provisions) (Scotland) Act 1972 (rent rebates and rent allowances) and, without prejudice to the generality of the power conferred by subsection (1) above, the standard scheme may contain provisions corresponding, so far as the Secretary of State considers appropriate, to provisions of Part I of Schedule 2, or of Part I of Schedule 3, to the said Act of 1972 (model schemes of rent rebates and rent allowances).
- (4) No person shall be entitled in respect of a rebate period beginning on or after 16th May 1974 to a rebate under section 5 of the Rating Act 1966 (rate rebates) but, where any person is entitled to a rebate under that section in respect of any period beginning before that date, then, notwithstanding the repeal of sections 5 to 8 of the said Act of 1966 by this Act, a rating authority may grant that rebate under those sections on or after that date.

Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

- (5) A statutory instrument containing regulations under subsection (1) above shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (6) In this section and in sections 113 to 115 of this Act—
- " application " means an application for a rate rebate under the standard scheme or, in the case of a rating authority which has varied the standard scheme under section 114 of this Act, under the standard scheme as so varied;
- " prescribed " means prescribed by the standard scheme or, in the case of a rating authority which has varied the standard scheme as aforesaid, by the standard scheme as so varied;
- " rate " does not include a domestic water rate within the meaning of the Water (Scotland) Act 1949;
- " rating authority " means, in relation to a rebate period beginning before 16th May 1975, a rating authority within the meaning of section 209 of the 1947 Act;
- " rebate period " means a period in respect of which a rate rebate may be granted under this Part of this Act, being such period as may be prescribed, and different periods may be prescribed in relation to different classes of person.

113 Persons to whom s. 112 applies

- (1) Subject to subsection (2) below and to section 16(2) of the Ministry of Social Security Act 1966 (rate rebate to which persons in receipt of supplementary benefit might otherwise be entitled to be reduced if their requirements were determined without regard to any rate rebate), section 112 of this Act shall apply to any of the following persons who makes an application in such form as the rating authority may require, that is to say—
- (a) a person who is the occupier of, and resides or is usually resident in, lands and heritages which are a dwelling-house and which at the relevant date have a rateable value which does not exceed any limit prescribed;
 - (b) a person who is the occupier of, and resides or is usually resident in, lands and heritages which at the relevant date have a rateable value which does not exceed any limit prescribed and which, though not a dwelling-house, are used mainly for the purposes of a private dwelling or private dwellings ;
 - (c) a person who, not being the occupier of such lands and heritages as are mentioned in paragraph (a) or paragraph (b) above, is the tenant of, and resides or is usually resident in, a part of any such lands and heritages, being a part which at the relevant date has a rateable value which does not exceed any limit prescribed, and in respect of which he makes payments to the occupier by way of rent.

For the purposes of this subsection " relevant date " means the date of the beginning of the rebate period in respect of which an application is made.

- (2) Regulations under section 112 above may make provision as respects rate rebates where two or more persons are joint occupiers of such lands and heritages as are mentioned in paragraph (a) or paragraph (b) of subsection (1) above, or joint tenants of such a part thereof as is mentioned in paragraph (c) of that subsection.
- (3) For the purposes of paragraph (b) of subsection (1) above lands and heritages which are not a dwelling-house shall be deemed to be used mainly for the purposes of a private dwelling or private dwellings—

Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

- (a) if it appears to the rating authority that, having regard to all the circumstances at the date of the making of an application, the proportion of the rateable value of the lands and heritages as shown in the valuation roll in force at that date which is attributable to the part of the lands and heritages used for the purposes of a private dwelling or private dwellings is greater than the proportion thereof which is attributable to the part used for other purposes; or
 - (b) if at the said date a rate rebate in respect of the rebate period in question has already been granted to some other person in respect of those lands and heritages or any part thereof.
- (4) For the purposes of paragraph (c) of subsection (1) above, the rateable value of any part of lands and heritages shall be taken to be such value as is found by proper apportionment of the rateable value shown in the valuation roll in respect of those lands and heritages, and any question arising under this subsection as to the proper apportionment of any rateable value shall be determined by the sheriff and the decision of the sheriff on any such question shall be final.
- (5) Where in pursuance of section 244 of the 1947 Act (remission of rates on account of poverty) a rating authority is for the time being giving to any person to whom section 112 of this Act applies any relief from the rates chargeable for any rebate period in respect of the lands and heritages or part of the lands and heritages to which an application relates, that authority shall grant a rebate in respect of those rates only if, and to the extent that, the amount of such rebate exceeds the aggregate amount given to that person by way of such relief in that rebate period.

114 Variation of standard scheme by rating authority

- (1) Subject to the provisions of this section, a rating authority may, in respect of a rebate period beginning on or after 16th May 1975, with the consent of the Secretary of State, vary for their area the provisions of the standard scheme; and, where a rating authority have varied the standard scheme under this section, the standard scheme as so varied shall have effect, subject to subsection (6) below, for the purpose of the grant of rate rebates under this Part of this Act by that authority.
- (2) Any variation of the standard scheme by a rating authority under subsection (1) above shall be so made as to secure that, on the best estimate which the rating authority can make—
- (a) no person shall be granted less rate rebate in respect of any rebate period than he would have been granted under the standard scheme ; and
 - (b) the total of the rate rebates which will be granted under the standard scheme as so varied for any financial year will not exceed 110 per cent. of the total of the rate rebates which would have been granted for that year under the standard scheme.
- (3) Without prejudice to the generality of the powers conferred by subsection (1) above, a variation under that subsection of the standard scheme may provide that, in ascertaining for the purposes of a rate rebate the income of a person to whom section 112 of this Act applies and his spouse (if any), there is a total disregard of war disablement pension and special widow's pension and of payments accepted by the Secretary of State as being analogous to such pensions.
- (4) The Secretary of State may accept a payment as being analogous to such a pension as is mentioned in subsection (3) above—

Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

- (a) by directing rating authorities in general to regard payments of that description as analogous for the purposes of that subsection, or
 - (b) by notifying a rating authority that he accepts such a payment as analogous for those purposes.
- (5) The Secretary of State's consent under subsection (1) above may be given generally or in a particular case and shall be subject to such conditions (if any) as may be specified in the consent.
- (6) Where a rating authority has varied the provisions of the standard scheme under subsection (1) above and any person shows to the satisfaction of that authority that the standard scheme as so varied does not in his case fulfil the condition mentioned in paragraph (a) of subsection (2) above, that person may apply for a rate rebate under the standard scheme, and in relation to that application the standard scheme shall have effect in place of the standard scheme as so varied, and the authority may grant a rate rebate under the standard scheme to that person.
- (7) In this section—
- " war disablement pension " means war disablement pension within the meaning of any regulations for the time being in force under the Family Income Supplements Act 1970;
 - " special widow's pension " means—
 - (a) any widow's pension or allowance granted in respect of a death due to service or war injury under powers conferred by or under the Ministry of Pensions Act 1916, the Air Force (Constitution) Act 1917, the Personal Injuries (Emergency Provisions) Act 1939, the Pensions (Navy, Army, Air Force and Mercantile Marine) Act 1939, the Polish Resettlement Act 1947, the Home Guard Act 1951 or the Ulster Defence Regiment Act 1969;
 - (b) a pension or allowance for a widow granted under any scheme under the Injuries in War (Compensation) Act 1914, the Injuries in War Compensation Act 1914 (Session 2), or the Injuries in War (Compensation) Act 1915 or under any War Risk Compensation Scheme for the Mercantile Marine.

115 Grants towards rate rebates

- (1) The Secretary of State shall pay to any rating authority granting rate rebates in respect of any rebate period beginning on or after 16th May 1974 under the standard scheme or under the standard scheme as varied under section 114 of this Act a grant equal to nine tenths of the aggregate net standard amount of rate rebates for the financial year in which that rebate period, or part thereof, falls.
- (2) In subsection (1) above the reference to the aggregate net standard amount of rate rebates for a financial year shall be construed, in relation to any rating authority—
- (a) except in such a case as is mentioned in paragraph (b) below, as a reference to the aggregate net amount granted by that authority by way of rate rebates for that year;
 - (b) in a case where that authority have varied the standard scheme under section 114 of this Act, as a reference to the aggregate net amount which would have been granted by that authority by way of rate rebates for that year if they had not so varied the standard scheme ;

Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

calculated or estimated by following such methods and principles as the Secretary of State may direct, either generally or in any particular case.

- (3) Any grant payable under this section to a rating authority shall be paid at such times as the Secretary of State may with the consent of the Treasury determine.