



Local Government (Scotland) Act 1973

1973 CHAPTER 65

PART VII

FINANCE

Rating

107 ^{F1}

Textual Amendments

F1 S. 107 repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987](#) (c. 47, SIF 81:2), s. 34, [Sch. 6](#)

108– ^{F2}
108C

Textual Amendments

F2 Ss. 108(3)–(6) and 108B, 108C added by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984](#) (c. 31, SIF 103:2), [ss. 3, 4](#) and ss. 108–108C repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987](#) (c. 47, SIF 81:2), s. 34, [Sch. 6](#)

109 **Rating authorities.**

- (1) The local authority for the purpose of levying [^{F3}rates,] shall be—
- [^{F4}(a) in the case of the [^{F5}non-domestic regional and district rates], the regional council; and
 - (b) in the case of the [^{F6}non-domestic islands rate], the islands council;]

Status: Point in time view as at 01/02/1991.

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- [^{F4}(a) in the case of the non-domestic rate prescribed under section 3B of the Abolition of Domestic Rates Etc. (Scotland) Act 1987, the regional council and the islands council;]
- [^{F7}(c) in the case of the non-domestic water rate, the regional council or the islands council which determined it; and
- (d) in the case of the non-domestic sewerage rate, the regional council or the islands council which determined it;]
- and in this Act, and in any other enactment (whether passed or made before or after the passing of this Act), the expression “rating authority” shall be construed in accordance with the provisions of this subsection.
- (2) In respect of each financial year every district council shall, before such date as may be prescribed, intimate to the regional council within whose region their district falls [^{F8}such][^{F9}information as may reasonably be required for the preparation of demand notes for the purposes of levying the non-domestic district rate][^{F9}information as may reasonably be required for the preparation of demand notes for the purposes of levying the non-domestic rate]

Textual Amendments

- F3** Word substituted by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2, 103:2), s. 6, **Sch. 1 para. 28(a)(i)**
- F4** S. 109(1)(a) substituted (*prosp.*) for s. 109(1)(a)(b) by Local Government and Housing Act 1989 (c. 42, SIF 81:2), **ss. 141(2)(a)(b)(i)**, 195(2) (which substituting provision is repealed (1.4.1993) by Local Government Finance Act 1992 (c. 14), s. 117(2), **Sch.14**; S.I. 1993/575, **art. 2**,Sch.)
- F5** Words substituted by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2, 103:2), s. 6, **Sch. 1 para. 28(a)(ii)**
- F6** Words substituted by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2, 103:2), s. 6, **Sch. 1 Pt. III para. 28(a)(iii)**
- F7** S.109(1)(c)(d) inserted by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2, 103:2), s. 6, **Sch. 1 para. 28(a)(IV)**
- F8** Word substituted by virtue of Local Government (Miscellaneous Provisions) (Scotland) Act 1981 (c. 23, SIF 81:2), s. 40, **Sch. 3 para. 26**
- F9** Words from “information” to “non-domestic rate” substituted (*prosp.*) for the words from “information” to “district rate” by virtue of Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2, 103:2), s. 6, **Sch. 1 Pt. III para. 28(b)** and Local Government and Housing Act 1989 (c. 42, SIF 81:2), **ss. 141(2)(b)(ii)**, 195(2) (which substituting provisions are repealed (1.4.1993) by Local Government Finance Act 1992 (c. 14), s. 117(1), **Sch.14**; S.I. 1993/575, **art. 2**,Sch.)
- F10** Words substituted for the financial year 1990–91 and each subsequent financial year by virtue of Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2, 103:2), **s. 6**. Sch. 1 Pt. III para. 28(b) and Local Government and Housing Act 1989 (c.42, SIF 81:2), **s. 140(2)(b)** (which substituting provisions are repealed (1.4.1993) by Local Government Finance Act 1992 (c. 14), s. 117(1), **Sch.14**; S.I. 1993/575, **art. 2**,Sch.)

110 Payments by regional council to district councils in respect of district rates.

- (1) Subject to the provisions of this section, a regional council shall be liable to pay to the council of each district which falls within their region, in respect of the [^{F11}non-domestic district rate] for any financial year, the amount produced by the [^{F11}non-domestic district rate] determined by that district council in respect of that year, and the regional council shall make payments, in accordance with regulations made by the

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Secretary of State under section 111 of this Act, to the district council on account of the [^{F11}non-domestic district rate].

- (2) The amount due by a regional council to a district council in respect of the [^{F11}non-domestic district rate] for any financial year shall be ascertained in the prescribed manner after the end of that year, and—
 - (a) if that amount exceeds the aggregate amount of the payments made on account of that rate under subsection (1) above, the balance shall be paid by the regional council to the district council;
 - (b) if that amount is less than the aggregate amount of the said payments, the balance shall be set off against the payments on account of the [^{F11}non-domestic district rate] in respect of the financial year next following the said year.
- (3) The cost of, and any losses on, the collection of all rates levied by a regional council, and the cost of any rebates, discounts, reductions or remissions given by that council, shall be treated as deductions in estimating and ascertaining the amounts produced by each of the rates levied by the council in such manner and to such extent as may be prescribed.

Textual Amendments

- F11** Words substituted by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2, 103:2\)](#), s. 6, [Sch. 1 Pt. III para. 29](#)

[^{F12}110A Estimate of amount due for non-domestic district rate.

- (1) In relation to each financial year a regional council shall estimate the amount due to the council of each district which falls within their region in respect of the non-domestic district rate for that year as that amount falls to be ascertained in pursuance of regulations made under section 110 of this Act.
- (2)^{F13}
- (3) The regional council shall, before such date as may be prescribed in relation to each financial year, notify the council of each district in their region of the estimate made under subsection (1) above in relation to that district for that financial year.]

Textual Amendments

- F12** S. 110A inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1\)](#), s. 137, [Sch. 12 Pt. II para. 10](#)
- F13** S. 110A(2) repealed by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), ss. 140(2)(c), 194(4), [Sch. 12 Pt. II](#)

111 Secretary of State may make regulations with respect to rates.

- (1) The Secretary of State may, after consultation with such associations of local authorities as appear to him to be concerned, make regulations—
 - [^{F14}(a) prescribing any matter which is required or authorised to be prescribed by any provision contained in sections [^{F15}109 to 110] of this Act or in this section;]

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- [^{F16}(b) making such provision with respect to any other matter as appears to him to be necessary or expedient for the purpose of rendering the said sections [^{F15}109 to 110] . . . ^{F17} of full effect;]
 - (c) making provision for any matter with respect to which he is empowered or obliged by this Act, or by any other enactment, to make provision in regulations under this section;
 - [^{F18}(d) providing for the payment of interest, at such rate as may be prescribed, by a regional council to a district council in a case where any amount due in respect of [^{F19}the non-domestic district rate] is not paid on or before such date as may be prescribed;]
 - (e) providing for the payment of interest, at such rate as may be prescribed, by a local authority to another local authority, to a committee, joint committee or joint board all the members of which, other than any ex officio members, are appointed by one or more local authorities, or to a water development board within the meaning of the ^{M1}Water (Scotland) Act [^{F20}1980], in a case where any amount due in respect of a requisition made under any enactment is not paid on or before such date as may be prescribed.
 - (f) ^{F21}
- (2) A statutory instrument containing regulations made by the Secretary of State under this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.

Textual Amendments

F14 S. 111(1)(a) repealed (*prosp.*) by Local Government and Housing Act 1989 (c. 42, SIF 81:1), ss. 141(4), 194(4), 195(2), **Sch. 12 Pt. II**

F15 Words substituted by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2, 103:2), s. 6, Sch. 1 Pt. III para. 30(a)

F16 S. 111(1)(b) repealed (*prosp.*) by Local Government and Housing Act 1989 (c. 42, SIF 81:2), ss. 141(4), 194(4), 195(2), **Sch. 12 Pt. II**

F17 Words which were inserted by Local Government and Planning (Scotland) Act 1982 (c. 43), **Sch. 3 para. 20** are repealed by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c.47, SIF 81:2, 103:2), ss. 6, 34, Sch. 1 Pt. III para. 30(b), **Sch. 6**

F18 S. 111(1)(d) repealed (*prosp.*) by Local Government and Housing Act 1989 (c. 42, SIF 81:1), ss. 141(4), 194(4), 195(2), **Sch. 12 Pt. II**

F19 Words substituted by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2, 103:2), s. 6, **Sch. 1 Pt. III para. 30(c)**

F20 Word substituted by Water (Scotland) Act 1980 (c. 45), **Sch. 10 Pt. II**

F21 S. 111(1)(f) which was added by Local Government (Miscellaneous Provisions) (Scotland) Act 1981 (c. 23), **Sch. 23**, Sch. 3 para. 27 is repealed by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2, 103:2), ss. 6, 34, Sch. 1 Pt. III para. 30(d), **Sch. 6**

Marginal Citations

M1 1980 c. 45.

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Textual Amendments

F22 Ss. 112–114 repealed and superseded by [Social Security and Housing Benefits Act 1982 \(c. 24\)](#), s. [28\(5\)\(b\)](#), Sch. 5

115 **F23**

Textual Amendments

F23 S. 115 repealed and superseded by [Social Security and Housing Benefits Act 1982 \(c. 24\)](#), s. [32\(7\)\(b\)](#), Sch. 5

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