



Local Government (Scotland) Act 1973

1973 CHAPTER 65

PART VII

FINANCE

Rating

107 Expenses of local authorities under public general Acts to be met out of rates

The expenses of a local authority in discharging functions under any public general Act, so far as not met otherwise, or so far as not otherwise provided in any such Act, shall be met out of rates levied under this Part of this Act.

108 Determination and levy of regional, district and general rates

(1) Every local authority shall, in respect of the financial year beginning with 16th May 1975 and of each subsequent financial year, determine before such date as may be prescribed a rate to be known—

- (a) in the case of a regional council, as the regional rate;
- (b) in the case of an islands council, as the general rate; and
- (c) in the case of a district council, as the district rate;

and each such rate shall be levied in respect of that financial year in accordance with the following provisions of this Part of this Act.

(2) It shall be the duty of every local authority to determine such regional, general or district rate, as the case may be, as will provide sufficient moneys to meet such part of the total estimated expenses to be incurred by the authority during the financial year in respect of which the rate is to be levied (after taking account of any balance or estimated balance at the end of the financial year immediately preceding that year) as falls to be met out of moneys raised by rates, together with such additional amount as is, in the opinion of the authority, required—

- (a) to cover expenses previously incurred,
- (b) to meet contingencies,

- (c) to meet any expenses which may fall to be met before the moneys to be received in respect of the regional, general or district rate, as the case may be, for the financial year next following the first-mentioned year will become available.

109 Rating authorities

- (1) The local authority for the purpose of levying such rates as are mentioned in section 108 of this Act shall be—
 - (a) in the case of the regional rate and the district rate, the regional council; and
 - (b) in the case of the general rate, the islands council;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 the district rate determined by them in respect of that year, together with such further information with respect to that rate as may reasonably be required for the preparation of demand notes for the purposes of levying the rate.

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 district rate for any financial year, the amount produced by the 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 Secretary of State under section 111 of this Act, to the district council on account of the district rate.
- (2) The amount due by a regional council to a district council in respect of the 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 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.

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—
 - (a) prescribing any matter which is required or authorised to be prescribed by any provision contained in sections 107 to 110 of this Act or in this section;

- (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 107 to 110 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;
 - (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 the 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 Water (Scotland) Act 1967, 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.
- (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.