



Local Government (Scotland) Act 1975

1975 CHAPTER 30

PART I

FINANCE

Rating

7 **Levying of rates.**

- (1) Subject to the provisions of any other enactment, every rate levied by a rating authority for any year shall be levied in respect of all lands and heritages within the area to which the rate relates according to the rateable value of the lands and heritages as appearing in the valuation roll in force at the beginning of the year in respect of which the rate is levied:

Provided that where during any year the valuation roll has been altered under section 2 of this Act by inserting a new entry therein or altering an existing entry, the rate levied for the year or the part of the year after such alteration takes effect shall be according to the rateable value of the lands and heritages concerned as appearing in such new or altered entry.

[^{F1}(1A) References in subsection (1) above to “rateable value” include the apportioned rateable value of part residential subjects and, in the case of the non-domestic water rate, the net annual value and the apportioned net annual value of part residential subjects [^{F2}, and references in this subsection to an apportioned value of part residential subjects are references to that part of that value which is shown in the apportionment note as relating to the non-residential use of the subjects,].]

- (2) Save as provided in any other enactment, every rate levied upon occupiers of lands and heritages within the area to which the rate relates shall be at a uniform amount per pound.

Status: Point in time view as at 01/02/1991. This version of this cross heading contains provisions that are not valid for this point in time.

Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1975, Cross Heading: Rating. (See end of Document for details)

Textual Amendments

- F1** S. 7(1A) inserted by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2, 103:2\)](#), s. 6, [Sch. 1 Pt. III para. 32](#)
- F2** Words inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), s. 145, [Sch. 6 para. 6](#)

Modifications etc. (not altering text)

- C1** S. 7 modified by [S.I. 1975/930, regs. 2, 3, Sch.](#) and [Water \(Scotland\) Act 1980 \(c. 45, SIF 130\)](#), s. 48(1)
- C2** S. 7 extended by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2, 103:2\)](#), s. 25(2), [Sch. 5 Pt. II para. 22\(c\)](#)
- C3** [Ss. 7, 8, 9, 10](#) applied and power to modify conferred (6.3.1992) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 107(1), [Sch. 11 Pt. II para. 23\(c\)](#) (with s. 118(1)(2)(4))

VALID FROM 01/10/1992

[7A] ^{F3}Provisions as to setting of non-domestic rates.

- (1) The Secretary of State shall, in respect of the financial year 1993-94 and each subsequent financial year, prescribe for each local authority a rate which shall be their non-domestic rate in respect of that year.
- (2) Non-domestic rates shall be levied in accordance with section 7 of this Act by each rating authority in respect of lands and heritages—
 - (a) which are subjects (other than part residential subjects) in respect of which there is an entry in the valuation roll, according to their rateable value or, where a rateable value has been prescribed or determined in respect of the lands and heritages under section 128 of the ^{M1}Local Government Finance Act 1988, according to that rateable value; or
 - (b) which are part residential subjects, according to that part of their rateable value which is shown in the apportionment note as relating to the non-residential use of those subjects or, where a rateable value has been prescribed or determined in respect of the lands and heritages under section 128 of the ^{M2}Local Government Finance Act 1988, according to that part of that rateable value which is so shown in the apportionment note.
- (3) The rates prescribed under subsection (1) above shall be known—
 - (a) in the case of the regional council, as the non-domestic regional rate;
 - (b) in the case of the district council, as the non-domestic district rate; and
 - (c) in the case of the islands council, as the non-domestic islands rate.
- (4) References (however expressed) in any enactment to the non-domestic rate determined by a local authority shall be construed as references to the non-domestic rate prescribed for the local authority under this section.
- (5) A statutory instrument containing any order under this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.]

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Textual Amendments

F3 S. 7A inserted (1.10.1992) by [Local Government Finance Act 1992 \(c. 14\)](#), [s.110\(1\)](#) (with [s. 118\(1\)\(2\)\(4\)](#)); [S.I. 1992/2183](#), [art. 2\(a\)](#) (with [art. 3](#)).

Marginal Citations

M1 1988 c. 41.

M2 1988 c. 9.

VALID FROM 31/03/1995

[7B] ^{F4}Provisions as to setting of non-domestic rates.

- (1) The Secretary of State shall, in respect of the financial year following that in which this subsection comes into force and each subsequent financial year, prescribe a rate which shall be the non-domestic rate to be levied throughout Scotland in respect of that financial year.
- (2) Subject to subsection (3) below, non-domestic rates shall be levied in accordance with section 7 of this Act by each rating authority in respect of lands and heritages in their area, being lands and heritages—
 - (a) which are subjects (other than part residential subjects) in respect of which there is an entry in the valuation roll, according to their rateable value or, where a rateable value has been prescribed or determined in respect of the lands and heritages under section 128 of the ^{M3}Local Government Finance Act 1988, according to that rateable value; or
 - (b) which are part residential subjects, according to that part of their rateable value which is shown in the apportionment note as relating to the non-residential use of those subjects or, where a rateable value has been prescribed or determined in respect of the lands and heritages under section 128 of the Local Government Finance Act 1988, according to that part of that rateable value which is so shown in the apportionment note.
- (3) In the application of section 7 of this Act to the levying of the non-domestic rate prescribed under this section, for the words “to which the rate relates” in each of subsections (1) and (2) of that section there shall be substituted the words “of the rating authority”.
- (4) References (however expressed) in any enactment to the non-domestic rate determined by a local authority shall be construed as references to the non-domestic rate prescribed under this section.
- (5) A statutory instrument containing any order under this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.]

Textual Amendments

F4 S. 7B substituted (31.3.1995) for s. 7A by [Local Government Finance Act 1992 \(c. 14\)](#), [ss.110\(2\), 119\(2\)\(a\)](#) (with [s. 118\(1\)\(2\)\(4\)](#)) (which s. 7A was inserted by [Local Government Finance Act 1992 \(c. 14\)](#), [s. 110\(1\)](#)); [S.I. 1994/3152](#), [arts 2, 4](#)

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Marginal Citations

M3 1988 c. 41.

8 Payment of rates by instalments.

- (1) Subject to subsections (3)(b) and (7) to (9) below, the rates chargeable for any year in respect of lands and heritages shall be payable by monthly instalments during the year in accordance with subsections (2) to (6) below.
- (2) Subject to subsection (3) below, in any case where the rates chargeable for a year are payable in accordance with subsection (1) above, those rates shall be payable by ten instalments beginning in the second month and ending in the penultimate month of the year.
- (3) Where any person is liable for rates in respect of the occupation of lands and heritages for part only of a year or where for any other reason [F5a] demand note for any rates in respect of lands and heritages is not issued until after the end of the first month of the year, and, in either case, those rates are payable in accordance with subsection (1) above, then—
 - (a) if the demand note for the rates is issued before the beginning of the last quarter of the year, the rates shall be payable by instalments beginning in the month following that in which the demand note is issued and ending in the penultimate month of the year; and
 - (b) in any other case, the rates shall be payable in full in the month following that in which the demand note for the rates is issued.
- (4) Where any rates payable by any person in respect of lands and heritages for a year are payable by monthly instalments in accordance with subsection (1) above then, apart from any remission of rates on the ground of poverty or inability to pay granted under section 244 of the Act of 1947 or any rate rebate granted under [F6section 28(1)(a) of the the Social Security and Housing Benefits Act 1982 (whether or not modified under section 30(1)(a) of that Act)] and subject to subsection (6) below, each of those instalments shall be of the same amount except that the rating authority may round off the amount of any of those instalments other than either the first or the last to the nearest 5p and adjust the amount of the first or, as the case may be, the last of those instalments accordingly.
- (5) Except in a case falling within subsection (3)(b) above, there shall be included in or sent with every demand note for rates which are payable in accordance with subsection (1) above a statement specifying the total rates due for the year, the dates on which the monthly instalments of the rates are payable and the amount of each instalment.
- (6) Where, after sending the statement referred to in subsection (5) above, the rating authority are satisfied that there has been, or may be, any change in the amount any person is, or will be, liable to pay by way of rates in respect of the lands and heritages in question for the balance of the year to which the statement relates, the rating authority may by a further statement in writing make such adjustments as they think necessary in the amounts of the remainder of the instalments to which the statement referred to in subsection (5) above relates.
- (7) The rates shall not be payable in accordance with subsection (1) above in the case of any person who—

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- (a) has entered into an agreement with the rating authority to pay the rates otherwise than in accordance with that subsection; or
- (b) is liable under any enactment to pay the rates to any person or authority other than the rating authority.

[^{F7}(7A) In any case where a demand note for rates, chargeable for a year or part only of a year, is for an amount (after any remission, rebate or other deduction to which the rate is subject) less than the prescribed sum the rates shall not be payable in accordance with subsection (1) above but shall be payable in full on or before the date specified by the rating authority in the demand note.

(7B) In subsection (7A) above, “the prescribed sum” means £20 or such lesser sum as the rating authority may fix.

(7C) The Secretary of State may by order, made by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament, amend subsection (7B) above by substituting for the amount for the time being specified in that subsection such other amount as appears to him to be justified.]

(8) If any person liable to pay rates for a year in accordance with subsection (1) above has not, after the expiry of six months of that year, paid an amount, in respect of the occupation of lands and heritages from the beginning of that year, which is equal to at least the sum of four monthly instalments, he shall be liable to pay the rates in full for the year or, as the case may be, the balance of the year forthwith.

(9) If any person liable to pay rates for a year in accordance with subsection (1) above is, at any time after the expiry of six months of that year, in arrears in the payment of not less than two monthly instalments, he shall be liable to pay the rates in full for the balance of the year forthwith.

Textual Amendments

- F5** Word substituted by [Local Government \(Miscellaneous Provisions\) \(Scotland\) Act 1981 \(c. 23, SIF 81:2\)](#), [Sch. 3 para. 33](#)
- F6** Words substituted by the [Social Security and Housing Benefits Act 1982 \(c.24, SIF 113: 1\)](#), [Sch. 4 para. 19.](#); it was then provided by [Social Security Act 1986 \(c. 50, SIF 113:1\)](#), s. 68, [Sch. 10 para. 49\(a\)](#) that for the words “ a scheme made under section 28(1)(a) of the the Social Security and Housing Benefits Act 1982 (whether or not modified under section 30(1)(a) of that Act)” there should be substituted “the housing benefit scheme (whether or not modified under section 28 of the Social Security Act 1986)”
- F7** [S. 8\(7A\)—\(7C\)](#) inserted by [Local Government \(Miscellaneous Provisions\) \(Scotland\) Act 1981 \(c. 23, SIF 81:2\)](#), [ss. 7, 13](#)

Modifications etc. (not altering text)

- C4** [S. 8](#) modified by [S.I. 1975/930, regs. 2, 3](#), [Sch.](#) and [Water \(Scotland\) Act 1980 \(c. 45, SIF 130\)](#), [s. 48\(1\)](#)
- C5** [S. 8](#) extended by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2, 130:2\)](#), s. 25(2), [Sch. 5 Pt. II para. 22\(c\)](#)
- C6** [Ss. 7, 8, 9, 10](#) applied and power to modify conferred (6.3.1992) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 107(1), [Sch. 11 Pt. II para. 23\(c\)](#) (with s. 118(1)(2)(4)).

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9 Restriction on rates payable when valuation appeal is pending.

- [^{F8}(1) Notwithstanding that an appeal under the Valuation Acts is pending with respect to any lands and heritages the rates levied on those lands and heritages shall be payable in accordance with section 8 of this Act.]
- (2) On the determination of the appeal referred to in subsection (1) above, the difference, if any, between the amount paid by virtue of that subsection and the amount which would have been payable on the rateable valuation as determined in the appeal shall—
- (a) if an overpayment has been made, be repaid by the rating authority, and
 - (b) if an underpayment has been made, be recovered by the rating authority as if it were arrears of rates due and payable to them.

Textual Amendments

- F8** S. 9(1) substituted by Local Government Finance Act 1988 (c. 41, SIF 81:1), s. 137, **Sch. 12 Pt. II para. 12(1)(2)**

Modifications etc. (not altering text)

- C7** S. 9 modified by S.I. 1975/930, regs. 2, 3, **Sch.** and Water (Scotland) Act 1980 (c. 45, SIF 130), s. 48(1)
- C8** S. 9 excluded by S.I. 1987/345, **art. 4(2)** and by S.I. 1988/114, **reg. 4(2)**
- C9** S. 9 extended by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2, 130:2), s. 25(2), **Sch. 5 Pt. II para. 22(c)**
- C10** Ss. 7, 8, 9, 10 applied and power to modify conferred (6.3.1992) by Local Government Finance Act 1992 (c. 14), s. 107(1), **Sch. 11 Pt. II para. 23(c)** (with s. 118(1)(2)(4)).

[^{F9}9A Interest on rates paid in error.

- (1) Where any amount, in excess of such limit as may be prescribed, has been paid in error to a rating authority in respect of rates and the rating authority repays the amount the rating authority shall also pay to the person to whom the repayment is made interest on the amount at such rate as may be determined in accordance with subsection (3) below.
- (2) No payment of interest under subsection (1) above shall be made after the end of the sixth year after that in respect of which the amount was paid in error unless application for repayment was made before that time.
- (3) The rate of interest referred to in subsection (1) shall be such rate—
- (a) as the Secretary of State may prescribe; or
 - (b) as is to be determined in such manner as he may prescribe,
- and regulations made under this subsection may not make provision for a rate of interest in respect of any period before the regulations come into force.
- (4) Subsections (1), (2) and (3) above shall apply to the repayment of the amount of an overpayment which a rating authority is required to repay under section 9(2) of this Act as they apply to the repayment of an amount referred to in the said subsection (1).
- (5) This section shall not require the payment of interest in respect of any period before the commencement of paragraph 13 of Schedule 12 to the Local Government Finance Act 1988; and subsection (4) above shall not have effect in relation to any repayment in consequence of an appeal which was lodged before such commencement.]

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Textual Amendments

- F9** S. 9A inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1\)](#), s. 137, **Sch. 12 Pt. II para. 13**

10 Collection of rates by housing body on behalf of rating authority.

- (1) A rating authority may make arrangements with any housing body within their area on such terms and conditions as may be agreed between them or, failing agreement, as may be determined by the Secretary of State, for the collection by the housing body of the rates levied by the rating authority on the occupiers of lands and heritages let by the housing body; and where such arrangements are made the rates shall be payable to the housing body by instalments along with payments of rent.
- (2) Where a rating authority wish to make arrangements with a housing body under subsection (1) above but the housing body have not agreed to enter into the arrangements, the Secretary of State may by order, made after consultation with the rating authority and the housing body, provide that the rating authority and the housing body shall make such arrangements in accordance with that subsection.
- (3) A statutory instrument containing an order under subsection (2) above shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (4) In this section “housing body” means any authority to which section 118 of the Act of 1973 applies, a development corporation or the Scottish Special Housing Association.

Modifications etc. (not altering text)

- C11** S. 10 extended by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2, 130:2\)](#), s. 25(2), **Sch. 5 Pt. II para. 22(c)**
- C12** S. 10 modified by [S.I. 1975/930](#), regs. 2, 3, **Sch.** and [Water \(Scotland\) Act 1980 \(c. 45, SIF 130\)](#), s. 48(1)
- C13** Ss. 7, 8, 9, 10 applied and power to modify conferred (6.3.1992) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 107(1), **Sch. 11 Pt. II para. 23(c)** (with s. 118(1)(2)(4)).

11 Assessment roll.

For section 233 of the Act of 1947 there shall be substituted the following section—

“233 Assessment roll.

- (1) Every rating authority shall make up and maintain in such form as may be convenient a roll called “the assessment roll” containing such information as the authority require for the purpose of collecting every rate levied by the authority:

Provided that the Secretary of State may by regulations made under section 111 of the Local Government (Scotland) Act 1973 prescribe information which the assessment roll shall contain if at any time he considers this necessary.
- (2) The assessment roll shall at all reasonable times be open to inspection by any person interested in or liable to pay any rate to which the roll relates, and any such person may take extracts therefrom without the payment of any fee.

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- (3) The rating authority may, at any time before the expiration of one year after the end of the year in respect of which any rate is levied, amend the assessment roll by inserting therein the name of any person who ought to have been entered therein as liable in the rate or who since the making up of the roll has become so liable, or by striking out the name of any person who according to a written certificate by the assessor under the Valuation Acts ought not to have been so entered, or by correcting the amount of any value or rate which may have been inaccurately entered, and any such amendment shall not vitiate or render it less operative.
- (4) The production of the assessment roll shall be received as sufficient evidence of the making and validity of the rates therein mentioned.”

Modifications etc. (not altering text)

C14 The text of ss. 11, 12, 17–19 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

Status:

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Changes to legislation:

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