



Local Government (Scotland) Act 1975

1975 CHAPTER 30

PART III

MISCELLANEOUS AND GENERAL

37 General interpretation.

(1) In this Act, unless the context otherwise requires—

“the ^{M1}Act of 1947” means the Local Government (Scotland) Act 1947;

“the ^{M2}Act of 1966” means the Local Government (Scotland) Act 1966;

“the ^{M3}Act of 1973” means the Local Government (Scotland) Act 1973;

^{F1} . . .

[“ ^{F2} apportionment note ” shall be construed in accordance with the provisions of paragraph 1 of Schedule 5 to the Local Government Finance Act 1992;]

[^{F3}“the First-tier Tribunal for Scotland” means the First-tier Tribunal for Scotland, established by section 1 of the Tribunals (Scotland) Act 2014;]

“material change of circumstances” means in relation to any lands and heritages a change of circumstances affecting their value

(a) [^{F4}and, without prejudice to the foregoing generality, includes any alteration in such lands and heritages . . . ^{F5} any relevant decision of the Lands Valuation Appeal Court or a valuation appeal committee [^{F6}the members of which are drawn from the valuation appeal panel serving] the valuation area in which the lands and heritages are situated [^{F7}, the First-tier Tribunal for Scotland,][^{F8}or the Lands Tribunal for Scotland [^{F9}or the Upper Tribunal for Scotland] under section 1(3A) of the Lands Tribunal Act 1949], [^{F10}and any decision of that Court, committee or [^{F11}those Tribunals] which alters the . . . ^{F12} net annual value or rateable value of any comparable lands and heritages;]]

(b) [^{F13}but does not include any change—

(i) in the rent of the lands and heritages (or any other lands and heritages), or

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(ii) in the level of valuations generally or in the value of lands and heritages generally,]

[“ ^{F14} non-domestic rate ” shall be construed in accordance with the provisions of section 7A of this Act;

“ part residential subjects ” shall be construed in accordance with the provisions of section 99(1) of the Local Government Finance Act 1992;]

“prescribed” ^{F15}... means prescribed by an order made by the Secretary of State [^{F16},and cognate expressions shall be construed accordingly] ;

[^{F17}“Upper Tribunal for Scotland” means the Upper Tribunal for Scotland, established by section 1 of the Tribunals (Scotland) Act 2014.]

^{F18}
... .

“the Valuation Acts” means the ^{M4}Lands Valuation (Scotland) Act 1854, the Acts amending that Act, [^{F19}and any other enactment relating to valuation];

“year”, except in paragraph 2 of Schedule 4, means the financial year of a local authority;

“year of revaluation” means [^{F20}the year [^{F21}2023-24]] and each [^{F22}third] year thereafter.

(2) Expressions used in this Act and in the Act of 1973 shall have the same meanings in this Act as in that Act.

[^{F23}(3) The Secretary of State may by order amend the definition of “ year of revaluation ” in subsection (1) above by substituting, for the financial year for the time being specified in that definition by reference to two calendar years, a different financial year so specified.

(4) An order under subsection (3) above shall have no effect until approved by resolution of each House of Parliament.]

Textual Amendments

- F1** Definition of “the Assessor” in s. 37(1) repealed (19.5.1997) by 1997 c. 29, s. 33(2), **Sch. 4**; S.I. 1997/1097, art. 3(d), **Sch.**
- F2** Definition of "apportionment note" in s. 37(1) inserted (1.10.1992) by **Local Government Finance Act 1992** (c. 14), s. 117(1), **Sch. 13 para. 43(a)** (with s. 118(1)(2)(4)); S.I. 1992/2183, **art. 2(c)** (with art. 3).
- F3** Words in s. 37(1) inserted (1.4.2023) by **The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023** (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 6(5)(a)** (with sch. 1 paras. 1-4, 13-20)
- F4** Words in s. 37 in the definition of "material change of circumstances" become paragraph (a) (2.4.2020) by **Non-Domestic Rates (Scotland) Act 2020** (asp 4), **ss. 13(a)**, 44(2); S.S.I. 2020/107, reg. 2 (with reg. 3)
- F5** Word repealed by **Rating and Valuation (Amendment) (Scotland) Act 1984** (c. 31, SIF 103:2), **s. 20(a)**
- F6** Words in definition of “material change of circumstances” in s. 37(1) substituted (1.4.1996) by 1994 c. 39, s. 180(3), **Sch. 13 para. 100(8)** (with s. 128(2); S.I. 1996/323, **art. 4(1)(c)**)
- F7** Words in s. 37(1) inserted (1.4.2023) by **The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023** (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 6(5)(b)(i)** (with sch. 1 paras. 1-4, 13-20)
- F8** Words inserted by **Rating and Valuation (Amendment) (Scotland) Act 1984** (c. 31, SIF 103:2), s. 21, **Sch. 2**

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- F9** Words in s. 37(1) inserted (1.4.2023) by The Upper Tribunal for Scotland (Transfer of Valuation for Rating Appeal Functions of the Lands Tribunal for Scotland) Regulations 2023 (S.S.I. 2023/48), reg. 1, **sch. 2 para. 4(3)(a)** (with sch. 1)
- F10** Words substituted by Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31, SIF 103:2), **s. 20(b)**
- F11** Words in s. 37(1) substituted (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 6(5)(b)(ii)** (with sch. 1 paras. 1-4, 13-20)
- F12** Words repealed by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2), s. 34, **Sch. 6**
- F13** Words in s. 37 inserted (2.4.2020) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 13(b), 44(2)**; S.S.I. 2020/107, reg. 2 (with reg. 3)
- F14** Definitions of "non-domestic rate" and "part residential subjects" in s. 37(1) inserted (1.10.1992) by Local Government Finance Act 1992 (c. 14), s. 117(1), **Sch. 13 para. 43(b)** (with s. 118(1)(2)(4)); S.I. 1992/2183, **art. 2(c)** (with art. 3).
- F15** Words in s. 37(1) repealed (1.4.2016) by The Local Authority (Capital Finance and Accounting) (Scotland) Regulations 2016 (S.S.I. 2016/123), regs. 1(1), **15(1)**
- F16** Words inserted (1.10.1992) by Local Government Finance Act 1992 (c. 14), s. 117(1), **Sch. 13 para. 43(c)** (with s. 118(1)(2)(4)); S.I. 1992/2183, **art. 2(c)** (with art. 3).
- F17** Words in s. 37(1) inserted (1.4.2023) by The Upper Tribunal for Scotland (Transfer of Valuation for Rating Appeal Functions of the Lands Tribunal for Scotland) Regulations 2023 (S.S.I. 2023/48), reg. 1, **sch. 2 para. 4(3)(b)** (with sch. 1)
- F18** Definition of "Rate" in s. 37(1) repealed (1.4.1992) by Local Government Finance Act 1992 (c. 14), s. 117(2), **Sch. 14** (with s. 118(1)(2)(4)); S.I. 1992/818, art. 2(b), **Sch.**
- 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. 33
- F20** Words substituted by S.I. 1982/1122, **art. 2**
- F21** Words in s. 37(1) substituted (5.12.2020) by The Valuation (Postponement of Revaluation) (Coronavirus) (Scotland) Order 2020 (S.S.I. 2020/418), arts. 1, 2
- F22** Word in s. 37(1) substituted (5.11.2020) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 2(b), 44(2)**; S.S.I. 2020/327, sch.
- F23** S. 37(3)(4) added by Local Government (Miscellaneous Provisions) (Scotland) Act 1981 (c. 23, SIF 81:2), **s. 1**

Modifications etc. (not altering text)

- C1** S. 37(1) modified by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2, 103:2), **s. 5(4)(5)**
S. 37(1) modified (for the financial year 2000-01 and the four following financial years) by S.S.I. 2000/86, **arts. 1, 8(4)**
S. 37(1) modified (in relation to the valuation of the prescribed class of land and heritages for the financial year 2000-01 and the four following financial years) by S.S.I. 2000/87, **arts. 1, 7(4)**
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Marginal Citations

- M1** 1947 c. 43.
M2 1966 c. 51.
M3 1973 c. 65.
M4 1854 c. 91.

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Changes and effects yet to be applied to :

- s. 37(1) word substituted by [2020 asp 4 s. 2\(a\)](#)