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 aproved 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)

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)