



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 ^{F2}. . . [^{F3}, 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.

*Changes to legislation: There are currently no known outstanding effects for the
Local Government (Scotland) Act 1975, Section 7. (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- F2** Words in s. 7(1A) repealed (1.4.1996) by 1994 c. 39, s. 180, [Sch. 14](#) (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), [Sch. 2](#)
- F3** 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))

Changes to legislation:

There are currently no known outstanding effects for the Local Government (Scotland) Act 1975, Section 7.