



Local Government (Scotland) Act 1975

1975 CHAPTER 30

PART I

FINANCE

Rating

[7B ^{F1}**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.

[Non-domestic rates shall be levied by each rating authority in respect of lands and ^{F2}(2) heritages in their area—

- (a) in accordance with section 7 of this Act; or
- (b) where the lands and heritages fall within a class of lands and heritages prescribed under section 153 of the Local Government etc. (Scotland) Act 1994, in accordance with those regulations.]]
- (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.

*Changes to legislation: There are currently no known outstanding effects for the
Local Government (Scotland) Act 1975, Section 7B. (See end of Document for details)*

Textual Amendments

- F1** 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](#)
- F2** S. 7B(2) substituted (1.4.1995) by 1994 c. 39, s. 180(1), [Sch. 13 para. 100\(4\)](#) (with s. 128(2)); S.I. 1994/3150, [art. 4\(c\)\(iv\)](#)

Modifications etc. (not altering text)

- C1** S. 7B applied (1.4.2000) by 1997 c. 29, [s. 6\(9\)](#); S.I. 1998/2329, [art. 3](#)

Changes to legislation:

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