



Local Government (Miscellaneous Provisions) (Scotland) Act 1981

1981 CHAPTER 23

PART I

VALUATION AND RATING

1 Power to change year of revaluation.

In section 37 of the ^{M1}1975 Act (which makes provision as regards the interpretation of that Act), at the end there shall be added the following subsections—

“(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 a resolution of each House of Parliament.”.

Modifications etc. (not altering text)

C1 The text of ss. 1, 5–8, 11, 12, 16, 24–28, 33, 36, 37(1)(2)(3)(4), 38(1), 40, 41, Sch. 1 (a)(b)(c)(i)(ii)(iii)(d)(i)(ii)(e), Sch. 2 paras. 1–10, 12–14, 16–25, 27–34, 37–42, Sch. 3 paras. 2–7, 12–20, 22–24, 26, 28, 32, 33, 34, 36, 37, 38, 39 and Sch. 4 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991

Marginal Citations

M1 1975 c. 30.

Changes to legislation: There are currently no known outstanding effects for the Local Government (Miscellaneous Provisions) (Scotland) Act 1981, Part I. (See end of Document for details)

Textual Amendments

F1 Ss. 2–4, 9, 14, 15, Sch. 3 paras. 1, 11, 25, 27, 35 repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2\)](#), s. 34, [Sch. 6](#)

5 Relaxation of provisions relating to notification for rate relief for charitable organisations.

In section 4 of the ^{M2}Local Government (Financial Provisions etc.) (Scotland) Act 1962—

- (a) in subsection (2) (which provides for notification to the rating authority of use of lands and heritages for charitable purposes)—
 - (i) the words “not later than the thirtieth day of June in any year” shall cease to have effect; and
 - (ii) for the words “any period, beginning not earlier than the year in which the notice is given,” there shall be substituted the words “ a relevant period ”; and
- (b) after subsection (2) there shall be inserted the following subsection—

“(2A) In subsection (2) of this section “relevant period” means—

 - (a) in a case where the occupation and use, or as the case may be the holding, commenced on or after the first day of the financial year immediately preceding the financial year in which the notice is given, any period after that commencement;
 - (b) in any other case, that first day and any period thereafter.”.

Modifications etc. (not altering text)

C2 The text of ss. 1, 5–8, 11, 12, 16, 24–28, 33, 36, 37(1)(2)(3)(4), 38(1), 40, 41, Sch. 1 (a)(b)(c)(i)(ii)(iii)(d)(i)(ii)(e), Sch. 2 paras. 1–10, 12–14, 16–25, 27–34, 37–42, Sch. 3 paras. 2–7, 12–20, 22–24, 26, 28, 32, 33, 34, 36, 37, 38, 39 and Sch. 4 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

Marginal Citations

M2 1962 c. 9.

F26

Textual Amendments

F2 S. 6 repealed (1.4.1995) by [1994 c. 39, s. 180\(2\)](#), [Sch. 14](#); [S.I. 1994/3150, art. 4\(d\)](#), [Sch. 2](#)

7 Restriction on payment of rates by instalments.

In section 8 of the ^{M3}1975 Act (which provides for payment of rates by instalments), after subsection (7) there shall be inserted the following subsections—

Changes to legislation: There are currently no known outstanding effects for the Local Government (Miscellaneous Provisions) (Scotland) Act 1981, Part I. (See end of Document for details)

“(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.”

Modifications etc. (not altering text)

C3 The text of ss. 1, 5–8, 11, 12, 16, 24–28, 33, 36, 37(1)(2)(3)(4), 38(1), 40, 41, Sch. 1 (a)(b)(c)(i)(ii)(iii)(d)(i)(ii)(e), Sch. 2 paras. 1–10, 12–14, 16–25, 27–34, 37–42, Sch. 3 paras. 2–7, 12–20, 22–24, 26, 28, 32, 33, 34, 36, 37, 38, 39 and Sch. 4 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

Marginal Citations

M3 1975 c. 30.

8 Alteration in amount of rates payable while valuation appeal is pending.

In section 9(1) of the 1975 Act (which limits the amount of rates payable while a valuation appeal is pending), for the words “the total amount of rates levied on those lands and heritages for the year immediately preceding the year in which the appeal was lodged increased by three-quarters of the difference between that amount and” there shall be substituted the words “ nine tenths of ”.

Modifications etc. (not altering text)

C4 The text of ss. 1, 5–8, 11, 12, 16, 24–28, 33, 36, 37(1)(2)(3)(4), 38(1), 40, 41, Sch. 1 (a)(b)(c)(i)(ii)(iii)(d)(i)(ii)(e), Sch. 2 paras. 1–10, 12–14, 16–25, 27–34, 37–42, Sch. 3 paras. 2–7, 12–20, 22–24, 26, 28, 32, 33, 34, 36, 37, 38, 39 and Sch. 4 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

9 F3

Textual Amendments

F3 Ss. 2–4, 9, 14, 15, Sch. 3 paras. 1, 11, 25, 27, 35 repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2\)](#), s. 34, [Sch. 6](#)

Changes to legislation: There are currently no known outstanding effects for the Local Government (Miscellaneous Provisions) (Scotland) Act 1981, Part I. (See end of Document for details)

10 F4

Textual Amendments

F4 S. 10 repealed by Local Government Finance Act 1988 (c. 41, SIF 81:1), s. 149, **Sch.13**, Pt. IV

F5 11 **New constitution of Scottish Valuation Advisory Council.**

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Textual Amendments

F5 S. 11 repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14**; S.I. 1996/323, art. 4(1)(d), **Sch. 2**

12 **Diminution of powers of officers of court as regards actings for recovery of rates.**

In section 247(2)(a) of the ^{M4}Local Government (Scotland) Act 1947 (which as regards actings for recovery of rates empowers officers of court to poind, seize and remove or secure property belonging to or in the lawful possession of the debtor) the words “or in the lawful possession of” shall cease to have effect.

Modifications etc. (not altering text)

C5 The text of ss. 1, 5–8, 11, 12, 16, 24–28, 33, 36, 37(1)(2)(3)(4), 38(1), 40, 41, Sch. 1 (a)(b)(c)(i)(ii)(iii)(d)(i)(ii)(e), Sch. 2 paras. 1–10, 12–14, 16–25, 27–34, 37–42, Sch. 3 paras. 2–7, 12–20, 22–24, 26, 28, 32, 33, 34, 36, 37, 38, 39 and Sch. 4 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

Marginal Citations

M4 1947 c. 43.

13 **Effect of sections 4 to 10.**

Sections 4 to 10 of this Act have no effect as regards any financial year earlier than that immediately subsequent to the financial year in which this Act is passed.

Changes to legislation:

There are currently no known outstanding effects for the Local Government (Miscellaneous Provisions) (Scotland) Act 1981, Part I.