



Local Government Finance Act 1988

1988 CHAPTER 41

PART X

SCOTLAND

128 Levying of rates

- (1) Every rate levied by a rating authority in respect of lands and heritages for any financial year beginning on or after 1st April 1990 shall be levied according to such rateable value—
 - (a) as is prescribed by the Secretary of State by regulations made under this section; or
 - (b) as is determined in such manner and by reference to such considerations as may be prescribed by such regulations,and such regulations may make different provision as regards different classes of lands and heritages and for different financial years.
- (2) Regulations made under this section may modify the definition of “R” for the purposes of section 3(4) of the Abolition of Domestic Rates Etc. (Scotland) Act 1987.
- (3) Expressions used in this section and in section 7(1) of the Local Government (Scotland) Act 1975 shall have the same meaning as in the said section 7(1).

129 Exemption from personal charge

- (1) In the Abolition of Domestic Rates Etc. (Scotland) Act 1987, section 8 (liability for personal community charge) shall be amended as follows.
- (2) For subsections (8) and (9) there shall be substituted the following subsection—
 - “(8) A person is exempt from liability to pay the personal community charge in respect of any time in a financial year if he is, at that time, a person such as is described in Schedule 1A to this Act.”