
Changes to legislation: There are currently no known outstanding effects for the Local Government and Rating Act 1997,
Cross Heading: Local Government (Financial Provisions etc.) (Scotland) Act 1962 (c.9). (See end of Document for details)

SCHEDULES

SCHEDULE 3

MINOR AND CONSEQUENTIAL AMENDMENTS

Local Government (Financial Provisions etc.) (Scotland) Act 1962 (c.9)

- 2 In section 4 of the Local Government (Financial Provisions etc.) (Scotland) Act 1962 (reduction and remission of rates)—
- (a) in subsection (5) for “the following subsection” there is substituted “subsection (6) or, as the case may be, (6A) of this section”;
 - (b) in subsection (6) for “the following subsection” there is substituted “subsection (7) of this section”, and
 - (c) after subsection (6) there is inserted—
 - “(6A) Without prejudice to subsection (6) of this section, where any reduction or remission of rates is determined under subsection (5) of this section in the first six months of a year, the reduction or remission may be granted—
 - (a) for the preceding year;
 - (b) for a specified term of years, not exceeding five, beginning not earlier than the preceding year nor more than twenty four months after the date of the determination;
 - (c) for an indefinite period beginning not earlier than the preceding year, subject to the exercise by the rating authority of their powers under subsection (7) of this section.”.

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