



Valuation and Rating (Scotland) Act 1956

1956 CHAPTER 60 4 and 5 Eliz 2

PART II

RATING

16 Transference of liability for owners' rates and consequential reduction of rents.

- (1) In the year first commencing after the passing of this Act and in every subsequent year every rate levied by a rating authority shall be payable by occupiers only, and any reference in any enactment or statutory order of a rate or a portion of a rate payable by owners shall be construed accordingly.
- (2) On and after the commencement of the year first commencing after the passing of this Act,—
 - (a) the rents payable under leases of lands and heritages;
 - (b) the net rents and standard rents of dwelling-houses [^{F1}let on or subject to a protected or statutory tenancy to which the ^{M1}Rent (Scotland) Act 1971 applies];
 - (c) the amount of the rent or, as the case may be, the maximum amount of the rent fixed, determined or approved in respect of any dwelling-house by or in pursuance of any enactment specified in paragraph 10 of the Third Schedule to this Act;

shall be reduced in accordance with the provisions of [^{F1}Schedule 3 to this Act and subparagraphs (7) to (10) of paragraph 1 of Schedule 8 to the ^{M2}Rent (Scotland) Act 1971]

- (3) Nothing in this section shall affect any right of a rating authority under any provision . . . ^{F2} or of the Act of 1947 or any other enactment, to recover the rates levied in respect of any lands and heritages from the owner thereof or the right of such owner to recover the same from the occupier or from the rating authority.

Textual Amendments

F1 Words substituted by [Rent \(Scotland\) Act 1971 \(c. 28\), Sch. 18 Pt. II](#)

Changes to legislation: There are currently no known outstanding effects for the Valuation and Rating (Scotland) Act 1956, Part II. (See end of Document for details)

F2 Words repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), **Sch. 29**

Modifications etc. (not altering text)

C1 S. 16 (1) amended (*temp.*) by [Electricity Act 1989 \(c. 29, SIF 44:1\)](#), **s. 112** (3), Sch. 17 Pt. II paras. 35 (1), 36 (2)

Marginal Citations

M1 1971 c. 28.

M2 1971 c. 28.

17 **F3**

Textual Amendments

F3 S. 17 repealed by [Local Government \(Scotland\) Act 1966 \(c. 51\)](#), s. 24, **Sch. 6**

18 **F4**

Textual Amendments

F4 S. 18 repealed by [Water \(Scotland\) Act 1980 \(c. 45, SIF 130\)](#), **s. 112** (2), Sch. 11

19 **F5**

Textual Amendments

F5 S. 19 repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), **Sch. 7**

F6**20**

Textual Amendments

F6 S. 20 repealed (1.4.2000) by 1997 c. 29, s. 33(2), **Sch. 4**; S.I. 1998/2329, **art. 3**

[^{F7}20A Contributions by police authorities.

(1) The police authority of any police area may incur expenses in the making of contributions in aid of council tax in respect of dwellings, whether in the police area or elsewhere, which are occupied for the purposes of the police force for that area, being dwellings in respect of which no council tax is paid.

(2) A contribution under this section shall be treated as money paid as council tax.]

Changes to legislation: There are currently no known outstanding effects for the Valuation and Rating (Scotland) Act 1956, Part II. (See end of Document for details)

Textual Amendments

- F7** S. 20A inserted (1.4.1993) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(1), [Sch. 13 para. 9](#) (with s. 118(1)(2)(4)); S.I. 1993/575, [art. 2\(c\)](#)

21 Contributions in aid of rates by Commissioners of Northern Lighthouses.

- (1) The Commissioners of Northern Lighthouses may incur expenses in making contributions in aid of rates in respect of lands and heritages belonging to them, being lands and heritages in respect of which no rates are paid and which consist of dwelling-houses occupied by officers of the said Commissioners other than dwelling-houses which . . . ^{F8} either form part of a lighthouse or are situated within the curtilage thereof.
- (2) Any contribution under this section shall be paid out of the General Lighthouse Fund and shall be treated as money paid as rates.

Textual Amendments

- F8** Words repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), s. 122, [Sch. 9 para. 48](#), [Sch. 29](#)

[^{F9}22 Exemption of churches, etc. from rates.

- (1) No non-domestic rate shall be levied on any premises to the extent that they consist of—
 - (a) a building occupied by a religious body and used for the purpose of religious worship;
 - (b) a church hall, chapel hall or similar premises used in connection with a building such as is referred to in paragraph (a) above for the purposes of the religious body which occupies that building; or
 - (c) any premises occupied by a religious body and used by it—
 - (i) for carrying out administrative or other activities relating to the organisation of the conduct of religious worship in a building such as is referred to in paragraph (a) above; or
 - (ii) as an office or for office purposes, or for purposes ancillary to its use as an office or for office purposes.
- (2) Where any such premises as are mentioned in subsection (1) above form part of other lands and heritages and are not entered separately in the valuation roll, the net annual value of those lands and heritages shall be apportioned between the said premises and the remainder of the lands and heritages, and the net annual values of such premises and of the remainder shall be shown separately in the valuation roll.
- (3) The provisions of the Valuation Acts (including, without prejudice to the foregoing generality, the provisions with respect to persons whose property is valued and with respect to appeals and complaints) shall apply with regard to any matter required by subsection (2) above to be shown in the valuation roll.
- (4) In subsection (1)(c) above—

“ office purposes ” includes administration, clerical work and handling money; and

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“ clerical work ” includes writing, book-keeping, sorting papers or information, filing, typing, duplicating, calculating (by whatever means), drawing and the editorial preparation of matter for publication.]

Textual Amendments

F9 S. 22 substituted (1.4.1992) by [Local Government Finance Act 1992 \(c. 14\)](#), ss. 117(1), [Sch. 13 para.10](#) (with s. 118(1)(2)(4)); S.I. 1992/818, [art. 2\(a\)](#)

F10 **22A**

Textual Amendments

F10 S. 22A repealed (1.4.1995) by [1994 c. 39](#), s. 180(2), [Sch. 14](#); S.I. 1994/3150, [art. 4\(d\)](#), [Sch. 2](#)

23 Provisions as to the rates payable by charitable and other organisations.

(1) A rating authority shall have power to reduce or remit any rate leviable in the year 1956–57 or in any subsequent year in respect of—

- (a) any lands or heritages occupied for the purposes of an organisation (whether corporate or unincorporate) which is not established or conducted for profit and whose main objects are charitable or are otherwise concerned with the advancement of religion, education or social welfare, or are concerned exclusively with science, literature or the fine arts; or
- (b) any lands and heritages held on trust for use as an almshouse ; or
- (c) any lands and heritages consisting of a playing field (that is to say, land used exclusively or mainly for the purposes of open–air games or of open–air athletic sports) occupied for the purposes of a club, society or other organisation which is not established or conducted for profit and does not (except on special occasions) make any charge for the admission of spectators to the playing field :

Provided that this subsection shall not apply to any lands and heritages to which paragraph (a) or (b) of subsection (1) of the last foregoing section applies or to lands and heritages occupied by a local authority or by any body to whom section two hundred and seventy of the Act of 1947 applies.

(2) The Scientific Societies Act, 1843, shall cease to have effect except in relation to lands and heritages in respect of which, at the passing of this Act and by virtue of section one of the said Act of 1843, the person occupying was not liable to be assessed or rated, and which continue to be occupied by that person.

(3) In this section the expression “rate” does not include a domestic water rate.

Modifications etc. (not altering text)

C2 The text of ss. 23, 28, 30 (2), 34, 36 and 38 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.

Changes to legislation:

There are currently no known outstanding effects for the Valuation and Rating (Scotland) Act 1956, Part II.