

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

SCHEDULES

FIRST SCHEDULE

. . . F1

Textual Amendments

F1 Sch. 1 repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), s. 34, [Sch. 6](#)

SECOND SCHEDULE

. . . F2

Textual Amendments

F2 Sch. 2 repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), s. 39 (2), Sch. 7, applied by [Local Government \(Scotland\) Act 1966 \(c. 51\)](#), s. 22 (1)

THIRD SCHEDULE

REDUCTION OF RENTS

- 1 Where immediately before the commencement of the year first commencing after the passing of this Act (hereinafter referred to as “the relevant year”) any lands and heritages are let under a lease other than such a lease as is mentioned in the next following paragraph, then subject to the following provisions of this Schedule [^{F3}and sub-paragraphs (7) to (10) of paragraph 1 of Schedule 8 to the ^{M1}Rent (Scotland) Act 1971] the rent payable to the landlord by the tenant in respect of that year and of any subsequent year shall be reduced—
- (a) where the rent is payable in respect of the period of a year, by an amount equal to the owner’s share of the rates payable in respect of the lands and heritages for the year in which this Act passed;
 - (b) where the rent is payable in respect of any lesser period, by an amount which bears the same proportion to the owner’s share of the rates so payable as the period in respect of which the rent is payable bears to the period of a year:

Provided that the foregoing provisions of this paragraph shall not apply in relation to any such lease unless immediately before the commencement of

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the relevant year the occupiers' rates in respect of the lands and heritages let under the lease are payable by the tenant or by a sub-tenant.

Textual Amendments

F3 Words inserted by [Rent \(Scotland\) Act 1971 \(c. 28\)](#), s. 135 (2), Sch. 18 Pt. II

Marginal Citations

M1 1971 c. 28.

- 2 Where immediately before the commencement of the relevant year any lands and heritages are let under a lease for a period of more than twenty-one years or, in the case of minerals, thirty-one years, then subject to the following provisions of this Schedule [^{F4}and sub-paragraphs (7) to (10) of paragraph 1 of Schedule 8 to the ^{M2}Rent (Scotland) Act 1971] the rent payable under the lease in respect of that year and of any subsequent year shall be reduced by an amount which bears the same proportion to the owner's share of the rates payable in respect of the lands and heritages for the year in which this Act passed as the rent payable under the lease bears to the gross annual value of the lands and heritages for the last-mentioned year:

Provided that the foregoing provisions of this paragraph shall not apply in relation to any such lease where by virtue of the terms thereof there is not available to the lessee thereunder the right of relief against the landlord conferred by section six of the ^{M3}Lands Valuation (Scotland) Act, 1854.

Textual Amendments

F4 Words inserted by [Rent \(Scotland\) Act 1971 \(c. 28\)](#), s. 135 (2), Sch. 18 Pt. II

Marginal Citations

M2 1971 c. 28.

M3 1854 c. 91.

- 3 (1) Where immediately before the commencement of the relevant year any lands and heritages are let under a lease in terms of which the rent payable falls, or may fall, to be varied on a date occurring after the commencement of the said year, being a lease in relation to which either of the foregoing paragraphs applies, the rent payable in respect of any period after that date shall be a sum equal to the rent which would, apart from this Act, have been then payable reduced by an amount equal to the relevant fraction of such last-mentioned rent.
- (2) In this Schedule the expression "relevant fraction" means—
- (a) as applied to any amount related to lands and heritages to which subsection (1) of section twelve of the ^{M4}Rating (Scotland) Act, 1926, or section forty-five of the ^{M5}Local Government (Scotland) Act, 1929, applies, a fraction of which the numerator is the owner's share of the rates payable in respect of such lands and heritages for the year in which this Act passed and the denominator is the gross annual value of those lands and heritages for that year; and
 - (b) as applied to any amount related to any other lands and heritages, a fraction of which the numerator is the number of pence per pound of rateable value

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payable by way of owner's rates in respect of such lands and heritages for the year in which this Act passed and the denominator is two hundred and forty.

Marginal Citations

- M4** 1926 c. 47.
- M5** 1929 c. 25.

- 4 Where immediately before the commencement of the relevant year any lands and heritages are let under a lease in terms of which the tenant is under an obligation to pay to the landlord an amount in respect of owners' rates, being a lease in relation to which paragraph 1 of this Schedule applies, then—
- (a) on and after the commencement of the said year the tenant shall be relieved of such obligation; and
 - (b) the rent to be reduced in accordance with the foregoing provisions of this Schedule in any year shall be ascertained by taking the rent payable to the landlord by the tenant in respect of that year and adding thereto the amount payable to the landlord by the tenant in respect of owner's rates for the year in which this Act passed.
- 5 (1) Where by virtue of any condition contained in a lease to which paragraph 1 or paragraph 2 of this Schedule applies the rent payable to the landlord by the tenant would, apart from this paragraph, fall to be reduced in consequence of the passing of this Act such condition shall not have effect.
- (2) Where the rent payable under any lease to which paragraph 1 or paragraph 2 of this Schedule applies is varied by agreement between the parties made after the commencement of the relevant year or by virtue of arbitration or a decision of any court after such commencement the foregoing provisions of this Schedule (apart from sub-paragraph (2) of paragraph 3 thereof) shall cease to apply in relation to such lease.
- 6—8. ^{F5}

Textual Amendments

- F5** Sch. 3 paras. 6–8 repealed by Rent (Scotland) Act 1971 (c. 28), s. 135 (5), Sch. 20

- 9 Where at the commencement of the relevant year the amount of the rent or, as the case may be, the maximum amount of the rent is fixed, determined or approved in respect of any dwelling-house by or in pursuance of any of the enactments specified in the next succeeding paragraph, the amount of such rent or, as the case may be, such maximum amount of the rent shall be reduced by an amount equal to the relevant fraction of such rent or maximum rent.
- 10 The enactments referred to in the last foregoing paragraph are—
- (a) paragraph (b) of subsection (1) of section three of the ^{M6}Housing (Rural Workers) Act, 1926;
 - (b) section eighty of the ^{M7}Housing (Scotland) Act, 1950;
 - (c) subsection (3) of section one hundred and one of the ^{M8}Housing (Scotland) Act, 1950;

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- (d) subsection (3) of section one hundred and one of the ^{M9}Housing (Scotland) Act, 1950, as applied by subsection (8) of section three of the ^{M10}Housing (Scotland) Act, 1952;
- (e) section one hundred and thirteen of the ^{M11}Housing (Scotland) Act, 1950;
- (f) paragraph (c) (ii) of subsection (1) of section one hundred and fourteen of the ^{M12}Housing (Scotland) Act, 1950;
- (g) section one hundred and twenty-one of the ^{M13}Housing (Scotland) Act, 1950;
- (h) ^{M14}section six of Housing (Repairs and Rents) (Scotland) Act, 1954.

Marginal Citations

M6 1926 c. 56.
M7 1950 c. 34.
M8 1950 c. 34.
M9 1950 c. 34.
M10 1952 c. 63.
M11 1950 c. 34.
M12 1950 c. 34.
M13 1950 c. 34.
M14 1954 c. 50.

- 11 Where the maximum rent of any dwelling-house which immediately before the commencement of the relevant year is subject to the conditions specified in subsection (1) of section one hundred and fourteen of the ^{M15}Housing (Scotland) Act, 1950, has been reduced under paragraph 9 of this Schedule, the local authority for the purposes of that Act shall send by registered post to the owner of the said dwelling-house notice in the prescribed form setting forth the effect of this Schedule on such maximum rent.

Marginal Citations

M15 1950 c. 34.

- 12 Where at any time after the commencement of the relevant year a dwelling-house becomes subject to the condition as to maximum rent specified in paragraph (c) of subsection (1) of section one hundred and fourteen of the ^{M16}Housing (Scotland) Act, 1950, and the maximum rent of such dwelling-house falls to be determined under that paragraph by reference to the rent which was payable under a lease which had terminated before the commencement of the said year, such maximum rent shall not be determined by reference to the rent payable under that lease but shall be determined by reference to that rent reduced by an amount equal to the relevant fraction of that rent.

Marginal Citations

M16 1950 c. 34.

- 13 It shall be the duty of any landlord who by virtue of section sixteen of this Act ceases to be liable in payment of any rate to give, not later than the commencement

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of the relevant year, to the occupier who becomes liable in payment of such rate, notice in the prescribed form setting forth the total amount of such rate in the year in which this Act passed, or the proportion thereof attributable to the lands and heritages occupied by the occupier, as the case may be, and such other information as appears to the Secretary of State expedient for informing the occupier of the effect of this Schedule.

- 14 Any dispute as to the amount of the owner’s share of the rates payable in respect of any lands and heritages shall, failing agreement between the parties, be determined by the rating authority, whose decision shall be final.
- 15 For the purposes of this Schedule—
- (a) the expression “lease” means a letting for a term of years or for lives or for lives and years or from year to year or for a part of a year, and includes a sub-lease; and “landlord,” “tenant” and “lessee” shall be construed accordingly;
 - (b) a lease shall be deemed to have been entered into on the date of the term of entry thereunder;
 - (c) a tenant shall include a tenant as defined in paragraph (g) of subsection (1) of section twelve of the ^{M17}Increase of Rent and Mortgage Interest (Restrictions) Act, 1920 [^{F6}or by virtue of being a statutory tenant within the meaning of the ^{M18}Rent (Scotland) Act 1971], and a tenant or lessee occupying under tacit relocation following on a lease or by virtue of the Rent and Mortgage Interest Restrictions Acts, 1920 to 1939 [^{F6}or the ^{M19}Rent (Scotland) Act 1971], after the termination of a lease shall be deemed to be occupying under that lease;
 - (d) a landholder or a statutory small tenant within the meaning of the Small Landholders (Scotland) Acts, 1886 to 1931, who is occupying a holding immediately before the commencement of the relevant year, and a crofter within the meaning of the ^{M20}Crofters (Scotland) Act, 1955, who is occupying a croft immediately before such commencement, and the statutory successor of any such landholder, statutory small tenant or crofter, shall be deemed to be occupying the holding or croft, as the case may be, under a lease for a period of not more than twenty-one years.
 - (e) “prescribed” means prescribed by regulations made by statutory instrument by the Secretary of State.

Textual Amendments

F6 Words inserted by [Rent \(Scotland\) Act 1971 \(c. 28\), s. 135 \(2\)](#), Sch. 18 Pt. II

Marginal Citations

M17 1920 c. 17.

M18 1971 c. 28.

M19 1971 c. 28.

M20 1955 c. 21.

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[^{F7}FOURTH SCHEDULE

Section 24.

NEW PROVISIONS FOR RATING GAS BOARDS

Textual Amendments

F7 Sch. 4 repealed so far as relating to the British Gas Corporation in Scotland for any year commencing on or after 1.4.1978 by S.I. 1978/1176, art. 9, Sch.

Modifications etc. (not altering text)

C1 Sch. 4 applied by Gas Act 1972 (c. 60), s. 34 (3) (b); amended by Gas Act 1972 (c. 60), Sch. 6 para. 6 (3) (a)

PART I

Calculation of rateable value on which rates are to be assessed

- 1 The provisions of this Part of this Schedule shall have effect for the purpose of calculating in respect of the year [^{F8}subsequent to the year following the appointed day] (hereinafter referred to as “the basic year”) and of any subsequent year, the rateable value of the lands and heritages which a Gas Board are to be treated as occupying as mentioned in subsection (1) of section twenty-four of this Act.

Textual Amendments

F8 Words substituted by Gas Act 1972 (c. 60), Sch. 6 para. 6 (3) (b)

- 2^{F9}
- (3) The power to make an order conferred on the Secretary of State by this paragraph shall be exercisable by statutory instrument which shall be subject to annulment in pursuance of a resolution of either House of Parliament.

Textual Amendments

F9 Sch. 4 paras. 2, 7, 8 repealed by Local Government (Financial Provisions) (Scotland) Act 1963 (c. 12), ss. 12 (3) (b), 27, Sch. 3 Pt. I

- [^{F10}₃ For the purposes of this Schedule the standard number of therms shall be 157, 613, 661]

Textual Amendments

F10 Para. 3 substituted by Gas Act 1972 (c. 60), Sch. 6 para. 6 (3) (c)

- 4 (1) For [^{F11}the basic year and] each year subsequent to the basic year each Gas Board’s basic rateable valuation shall be adjusted in accordance with the following provisions of this paragraph, and such basic rateable valuation as so adjusted shall be the rateable valuation of that Board’s undertaking for that year.

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- (2) For each such year each Gas Board shall—
- (a) estimate and certify the total number of therms supplied by the Board to consumers in [^{F12}Scotland] during the twelve months ending with the thirty-first day of March falling within the immediately preceding year, and
 - (b) calculate and certify the amount by which that total exceeds, or falls short of, the Board's standard number of therms;
- and the Board's basic rateable valuation shall be adjusted for that year by multiplying it by the fraction of which—
- (i) the numerator is the Board's standard number of therms increased by one-fifth of the said excess, or, as the case may be, decreased by one-fifth of the said deficiency, and
 - (ii) the denominator is the Board's standard number of therms.

Textual Amendments

- F11** Words inserted by [Gas Act 1972 \(c. 60\)](#), [Sch. 6 para. 6 \(3\) \(d\)](#)
F12 Word substituted by [Gas Act 1972 \(c. 60\)](#), [Sch. 6 para. 6 \(3\) \(d\)](#)

Modifications etc. (not altering text)

- C2** [Para. 4 \(2\)](#) amended by [Local Government \(Financial Provisions etc.\) \(Scotland\) Act 1962 \(c. 9\)](#), [s. 3](#)

- 5 (1) Each Gas Board's rateable valuation for any year shall be apportioned in respect of that year among all separately rated areas in which any therms were supplied by the Board to consumers, or manufactured by the Board, during the twelve months ending with the thirty-first day of March falling within the immediately preceding year, and the proportion of the rateable valuation to be allocated to any one of those areas shall be ascertained by multiplying the rateable valuation by the fraction of which—
- (a) the numerator is the number of therms supplied by the Board to consumers in that area during the said twelve months, as estimated and certified by the Board, plus nine-tenths of the number of therms (if any) manufactured in that area by the Board during the said twelve months, as so estimated and certified, and
 - (b) the denominator is the total number of therms supplied by the Board to consumers in [^{F13}Scotland] during the said twelve months, as estimated and certified by the Board, plus nine-tenths of the total number of therms manufactured by the Board during the said twelve months, as so estimated and certified.
- (2) For the purpose of the apportionment in respect of any year of a Gas Board's rateable valuation for that year among separately rated areas, all such areas which are in existence at the commencement of the said year shall be deemed to have existed during the twelve months ending with the thirty-first day of March falling within the immediately preceding year and to have had the same boundaries during the said twelve months as they have at the commencement of the first-mentioned year.

Textual Amendments

- F13** Word substituted by [Gas Act 1972 \(c. 60\)](#), [Sch. 6 para. 6 \(3\) \(e\)](#)

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Modifications etc. (not altering text)

C3 Para. 5 (1) amended by [Local Government \(Financial Provisions etc.\) \(Scotland\) Act 1962 \(c. 9\), s. 3](#)

6 The amount which, in accordance with the last foregoing paragraph, is allocated for any year to a separately rated area, in the case of a Gas Board, shall be the rateable value and the net annual value of the lands and heritages which that Board is to be treated as occupying in that area for that year.

7 **F14**

Textual Amendments

F14 Sch. 4 paras. 2, 7, 8 repealed by [Local Government \(Financial Provisions\) \(Scotland\) Act 1963 \(c. 12\), ss. 12 \(3\) \(b\), 27, Sch. 3 Pt. I](#)

8 **F15**

Textual Amendments

F15 Sch. 4 paras. 2, 7, 8 repealed by [Local Government \(Financial Provisions\) \(Scotland\) Act 1963 \(c. 12\), ss. 12 \(3\) \(b\), 27, Sch. 3 Pt. I](#)

PART II

Supplementary Provisions

9 It shall be the duty of each Gas Board, before the first day of August in any year, to transmit to the Assessor [^{F16}of Public Undertakings (Scotland) (hereinafter referred to as “the Assessor”)] a statement setting out particulars of all the matters estimated, calculated and certified for the purpose of computing any adjustment in the basic rateable valuation of that Board which falls to be made in that year under paragraph 4 of this Schedule and of apportioning the Board’s rateable valuation for that year among separately rated areas.

Textual Amendments

F16 Words added by [Local Government \(Financial Provisions\) \(Scotland\) Act 1963 \(c. 12\), s. 12 \(3\) \(c\)](#)

10 On receipt of a statement under the last foregoing paragraph, the Assessor shall (if necessary) adjust the Gas Board’s basic rateable valuation, calculate the rateable value of the lands and heritages which that Board are to be treated as occupying during the year in question in each separately rated area, and shall [^{F17}enter such rateable values in the valuation roll to be made up by him and notify the amount thereof to the [^{F18}local authority] concerned and to the Board before the eighth day of September in that year.][^{F17}direct the local assessor under section 5 of the ^{M21}Local Government (Scotland) Act 1975 to enter the lands and heritages at such rateable values in the valuation roll and shall notify the amount of the rateable values to the rating authority concerned and to the Board before such date as may be prescribed.]

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Textual Amendments

- F17** Words “direct” to “prescribed” substituted for words “enter” to “year” (1.4.1976) by [Local Government \(Scotland\) Act 1975 \(c. 30\), s. 39 \(2\)](#), Sch. 6 Pt. II para. 22
- F18** Words substituted by [Local Government \(Scotland\) Act 1973 \(c. 65\), s. 122, Sch. 9 para. 51](#)

Marginal Citations

- M21** [1975 c. 30.](#)

- 11 (1) The provisions of this paragraph shall have effect in the case of a Gas Board where gas is manufactured by the Board in a gasworks which is situated partly in one separately rated area and partly in one or more other separately rated areas.
- (2) For the purposes of subsection (1) of section twenty-four of this Act, the Gas Board shall be treated as manufacturing gas in each of the areas in which a part of the gasworks is situated, notwithstanding that no gas is actually manufactured in one or more of those areas.
- (3) For the purposes of paragraph 5 of this Schedule, the gas manufactured in the gasworks in any year shall be treated as apportioned between all the separately rated areas in which parts of the gasworks are situated in such proportions as may be agreed between the rating authorities of those areas and the Gas Board:
Provided that if any apportionment required by this sub-paragraph for the purpose of apportioning the Board’s rateable valuation for any year has not been agreed between the [^{F19}local authorities] and the Board before the first day of April falling within the immediately preceding year, the apportionment required by this sub-paragraph shall be made by the Secretary of State and notified by him to the [^{F19}local authorities] and to the Board as soon as may be after the said first day of April.
- (4) In this paragraph “gasworks” means any group of premises within one curtilage which is occupied by the Gas Board for the purposes of the manufacture of gas:
Provided that a group of premises shall not be treated as being otherwise than within one curtilage by reason only that it is traversed by a public right of way.

Textual Amendments

- F19** Words substituted by [Local Government \(Scotland\) Act 1973 \(c. 65\), s. 122, Sch. 9 para. 51](#)

12^{F20}]

Textual Amendments

- F20** [Sch. 4 para 12](#) repealed by [Gas Act 1972 \(c. 60\), Sch. 8](#)

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F21F21 FIFTH SCHEDULE

Textual Amendments

F21 Sch. 5 repealed by [Local Government \(Financial Provisions\) \(Scotland\) Act 1963 \(c. 12\)](#), **Sch. 3 Pt. I**

F21

F22F22 SIXTH SCHEDULE

Textual Amendments

F22 Sch. 6 repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), **Sch. 29**

F22

F23F23 SEVENTH SCHEDULE

Textual Amendments

F23 Sch. 7 repealed by [Statute Law \(Repeals\) Act 1974 \(c. 22\)](#), **Sch. Pt. XI**

F23

Changes to legislation:

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