

SCHEDULES

FIRST SCHEDULE

Section 6.

DEDUCTIONS FROM GROSS ANNUAL VALUE

(1) Gross annual value	(2) Deduction
Not exceeding £15	40 per cent. of the gross annual value.
Exceeding £15 but not exceeding £20.	£6 together with 30 per cent. of the amount by which the gross annual value exceeds £15.
Exceeding £20 but not exceeding £40.	£8, or 25 per cent. of the gross annual value, whichever is the greater.
Exceeding £40 but not exceeding £100.	£10, or 20 per cent. of the gross annual value, whichever is the greater.
Exceeding £100	£20 together with 16 ² / ₃ per cent. of the amount by which the gross annual value exceeds £100.

SECOND SCHEDULE

Section 13.

VALUATION TIMETABLE

I.—Ordinary Valuation Roll

Issue of notices by assessor—	
begins	January 1
ends	May 31
Valuation roll to be made up on or before and valuations to be made as at	May 16
Last date for lodging appeals and complaints	July 31
Last date for roll to be altered at assessor's own hand; roll to be sent to clerk to valuation authority	July 31
Last date for assessor to send note of outstanding appeals to secretary to Valuation Appeal Committee	August 7

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First date for sittings of Valuation Appeal Committee	Not earlier than June 15 nor later than August 15
Last date for disposal of appeals and complaints	October 31

II.—Supplementary Valuation Roll

Valuation roll to be made up on or before	March 1
Issue of notices by assessor ends	March 15
Last day for lodging appeals and complaints	April 1
First date for sittings of Valuation Appeal Committee	April 8
Final date for disposal of appeals and complaints	April 30

THIRD SCHEDULE

Section 16.

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 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 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.

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 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

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- lessee thereunder the right of relief against the landlord conferred by section six of the Lands Valuation (Scotland) Act, 1854.
- 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 Rating (Scotland) Act, 1926, or section forty-five of the 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 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.
- 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 Any reference in any Act, order or other document to the net rent or the standard rent of a dwelling-house to which the Rent and Mortgage Interest Restrictions Acts, 1920 to 1939, apply shall, in respect of any period after the commencement of the relevant year, be construed—
- (a) in the case of the net rent, as a reference to such rent reduced by an amount equal to the relevant fraction of that rent; and

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- (b) in the case of the standard rent, as a reference to such rent reduced by an amount equal to the relevant fraction of the net rent of that dwelling-house:

Provided that the foregoing provisions of this paragraph shall not apply in relation to the net rent or the standard rent of any dwelling-house of which—

- (i) the standard rent is the rent at which it was let on a lease entered into after the commencement of the relevant year or is an amount ascertainable by apportionment of the rent at which a property of which it formed part was let on such a lease as aforesaid (whether such an apportionment has been made or not);
- (ii) the standard rent has been determined by the court under section six of the Rent and Mortgage Interest Restrictions (Amendment) Act, 1933, after such commencement;
- (iii) the standard rent is the rent determined under section one of the Landlord and Tenant (Rent Control) Act, 1949, by the Tribunal after such commencement;
- (iv) the standard rent is the amount deemed to be the standard rent by virtue of proviso (ii) to section one hundred and twenty-five of the Housing (Scotland) Act, 1950, and the tenancy referred to in that proviso begins after such commencement ;
- (v) the standard rent is—
 - (a) under paragraph (a) of subsection (4) of section sixteen of the Reserve and Auxiliary Forces (Protection of Civil Interests) Act, 1951, or under paragraph (a) of subsection (5) of the said section, or under paragraph (a) of subsection (2) of section seventeen of the said Act, the rent payable in respect of a tenancy qualifying for protection beginning after such commencement or an amount to be ascertained by apportionment of the rent at which a property of which it formed part was let on such a tenancy as aforesaid; or
 - (b) the amount specified in a notice under paragraph (b) of subsection (5) of section sixteen of the said Act, being a notice served after such commencement; or
 - (c) the rent determined under paragraph (c) of subsection (5) of the said section sixteen by the Tribunal after such commencement,

and for the purposes of this sub-paragraph the references to the provisions of section sixteen of the said Act of 1951 shall include references to those provisions as applied by paragraph (b) of subsection (2) of section seventeen of the said Act or paragraph (b) of subsection (2) of section eighteen of that Act;
- (vi) the standard rent is a rent determined under section twenty-six of the Housing (Repairs and Rents) (Scotland) Act, 1954, by the local authority after such commencement.

- 7 (1) Any reference in any Act, order or other document to the permitted increase in rent under paragraph (a) or paragraph (c) or paragraph (d) of subsection (1) of section two of the Increase of Rent and Mortgage Interest (Restrictions) Act, 1920, shall, in relation to such an increase due and recoverable in respect of a dwelling-house immediately before the commencement of the relevant year, be construed in respect of any period after the commencement of that year as a reference to the said increase reduced by an amount equal to the relevant fraction of such increase.
- (2) Any reference in any Act, order or other document to the permitted increase in rent under paragraph (b) of subsection (1) of section two of the Increase of Rent and

Mortgage Interest (Restrictions) Act, 1920, shall, so far as such an increase is in respect of an increase in the amount of the rates payable by the landlord in respect of a dwelling-house other than rates for which he is responsible under the House Letting and Rating (Scotland) Acts, 1911 and 1920, be construed in respect of any period after the commencement of the relevant year as a reference to the said increase reduced by an amount equal to the relevant fraction of such increase.

- 8 (1) The reference in subsection (7) of section twelve of the Increase of Rent and Mortgage Interest (Restrictions) Act, 1920, to the rateable value of any dwelling-house shall, in respect of any period after the commencement of the relevant year, be construed as a reference to the rateable value of that dwelling-house as defined in paragraph (e) of subsection (1) of the said section twelve reduced by an amount equal to the relevant fraction of such rateable value as so defined.
- (2) Any alteration in the rent or the rateable value of any dwelling-house effected by this Act shall, in any question as to the application of subsection (7) of section twelve of the Increase of Rent and Mortgage Interest (Restrictions) Act, 1920, in relation to a lease subsisting at the commencement of the relevant year, be disregarded.
- 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 Housing (Rural Workers) Act, 1926 ;
 - (b) section eighty of the Housing (Scotland) Act, 1950 ;
 - (c) subsection (3) of section one hundred and one of the Housing (Scotland) Act, 1950;
 - (d) subsection (3) of section one hundred and one of the Housing (Scotland) Act, 1950, as applied by subsection (8) of section three of the Housing (Scotland) Act, 1952;
 - (e) section one hundred and thirteen of the Housing (Scotland) Act, 1950;
 - (f) paragraph (c) (ii) of subsection (1) of section one hundred and fourteen of the Housing (Scotland) Act, 1950;
 - (g) section one hundred and twenty-one of the Housing (Scotland) Act, 1950;
 - (h) section six of Housing (Repairs and Rents) (Scotland) Act, 1954.
- 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 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 form the effect of this Schedule on such maximum rent.
- 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 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

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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.

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 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 Increase of Rent and Mortgage Interest (Restrictions) Act, 1920, 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, 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 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.

FOURTH SCHEDULE

Section 24.

NEW PROVISIONS FOR RATING GAS BOARDS

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 1961-62 (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.
- 2 (1) The Assessor of Public Undertakings (Scotland) (hereinafter referred to as " the Assessor ") shall, not later than the thirtieth day of April, nineteen hundred and sixty-one, determine for each Gas Board the amount which for the purposes of this Schedule, and subject to the provisions of paragraph 7 thereof, is to be the basic rateable valuation of that Board, and such amount shall be the rateable valuation of the Board's undertaking for the basic year.
- (2) For the purpose of determining that amount the Assessor shall value all the lands and heritages, other than excepted premises, occupied by the Gas Board in accordance with the principles applied by the Assessor before the passing of this Act in valuing lands and heritages belonging to the Scottish Gas Board subject, however, to such modifications in those principles as the Secretary of State may by order prescribe after consultation with the Gas Boards, the Advisory Council and such associations of local authorities as appear to him to be concerned.
- (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.
- 3 Each Gas Board shall estimate and certify the total number of therms supplied by them to consumers in their area during the twelve months ending with the thirty-first day of March, nineteen hundred and sixty-one, and such total number shall for the purposes of this Schedule and subject to the provisions of paragraph 8 thereof, be the standard number of therms of that Board.
- 4 (1) For 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.
- (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 their area 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—

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- (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.
- 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 menus supplied by the Board to consumers in the area of the Board 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.
- 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 (1) In respect of the year 1966-67 and of every fifth year thereafter the Secretary of State shall consider, not later than the thirty-first day of December falling within the immediately preceding year, in consultation with the Gas Boards, the Advisory Council and such associations of local authorities as appear to him to be concerned, whether a new basic rateable valuation ought to be determined for each Gas Board, and in considering this question the Secretary of State shall have regard to—
- (a) any changes which may have taken place in the general level of valuations during the five years immediately preceding the year in question, which changes shall be certified to the Secretary of State by the Advisory Council on a request being made to them in that behalf by the Secretary of State, and
 - (b) any other circumstances which appear to the Secretary of State to be relevant.
- (2) If the Secretary of State decides that a new basic rateable valuation ought to be determined for each Gas Board as aforesaid, he shall request the Assessor to determine the amount of each new basic rateable valuation, and the Assessor shall as soon as practicable determine such amount and for that purpose shall value all the lands and heritages, other than excepted premises, occupied by each Gas Board in accordance with the principles applied by the Assessor before the passing of this Act in valuing lands and heritages belonging to the Scottish Gas Board subject, however, to such modifications in those principles as the Secretary of State may by order

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prescribe after consultation with the Gas Boards, the Advisory Council and such associations of local authorities as appear to him to be concerned.

- (3) The new basic rateable valuation so determined for each Gas Board shall be the rateable valuation of that Board's undertaking in respect of the year for which it is so determined and, subject to the provisions of this paragraph, shall for the purposes of this Schedule be the Board's basic rateable valuation for that year and any subsequent year.
- (4) The power to make orders 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

8 If in respect of any year a new basic rateable valuation is determined under the last foregoing paragraph for each Gas Board, then each Gas Board shall estimate and certify the total number of therms supplied by them to consumers in their area during the twelve months ending with the thirty-first day of March falling within the immediately preceding year, and such total number shall for the purposes of this Schedule, and subject to the foregoing provisions of this paragraph, be the standard number of therms of that Board.

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 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.
- 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 enter such rateable values in the valuation roll to be made up by him and notify the amount thereof to the rating authority concerned and to the Board before the eighth day of September in that year.
- 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:

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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 rating 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 rating 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.

- 12 The powers conferred on the Minister of Fuel and Power by subsection (6) of section six of the Gas Act, 1948, and by subsection (3) of section twenty-four of that Act (which authorise that Minister, in an order varying the area of a Gas Board, or transferring property between Gas Boards, to provide for certain matters arising out of the variation or transfer) shall include power, by an order made thereunder, to modify the application of Part I of this Schedule, and the preceding provisions of this Part of this Schedule, in the case of any Gas Board affected by the order.

FIFTH SCHEDULE

Section 25.

TRANSITORY PROVISIONS FOR RATING GAS BOARDS

PART I

Calculation of rateable value on which rates are to be assessed

- 1 The provisions of this Schedule shall have effect for the purpose of calculating in respect of the year 1957-58 and of each of the three following years, 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-five of this Act.
- 2 The total value of all the lands and heritages, other than excepted premises, belonging to or leased by each Gas Board, as ascertained by the Assessor of Public Undertakings (Scotland) (hereinafter referred to as " the Assessor ") for the year 1956-57, shall be the basic rateable valuation of that Board for the purposes of this Schedule.
- 3 Each Gas Board shall estimate and certify the total number of therms supplied by them to consumers in their area during the twelve months ending with the thirty-first day of March, nineteen hundred and fifty-six, and such total number shall, for the purposes of this Schedule, be the standard number of therms of that Board.
- 4 (1) For the year 1957-58 and each of the three following years 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.
- (2) For each such year each Gas Board shall—

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- (a) estimate and certify the total number of therms supplied by the Board to consumers in their area 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.
- 5 (1) Each Gas Board's rateable valuation shall be apportioned in respect of the year 1957-58 and of each of the three following years among separately rated areas in the proportions in which the total value of all the lands and heritages, other than excepted premises, belonging to or leased by the Board was apportioned among such areas in respect of the year 1956-57 subject, however, to such adjustments in those proportions as may be necessary having regard to the following sub-paragraph,
- (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 year 1956-57 and to have had the same boundaries during that year as they have at the commencement of the first-mentioned year.
- 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 Gas Board is to be treated as occupying in that area for that year.

PART II

Supplementary Provisions

- 7 It shall be the duty of each Gas Board, before the first day of August in the year 1957-58 and in each of the three following years, to transmit to 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.
- 8 On receipt of a statement under the last foregoing paragraph, the Assessor shall 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 enter such rateable values in the valuation roll to be made up by him and notify the amount thereof to the rating authority concerned and to the Board before the eighth day of September in that year.
- 9 The powers conferred on the Minister of Fuel and Power by subsection (6) of section six of the Gas Act, 1948, and by subsection (3) of section twenty-four of that Act (which authorise that Minister, in an order varying the area of a Gas Board, or transferring property between Gas Boards, to provide for certain matters arising out of the variation or transfer) shall include power, by an order made thereunder,

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to modify the application of Part I of this Schedule, and the preceding provisions of this Part of this Schedule, in the case of any Gas Board affected by the order.

SIXTH SCHEDULE

Section 26.

EXCHEQUER GRANTS

- 1 The Minister of Housing and Local Government (hereinafter referred to as " the Minister ") shall ascertain and certify—
 - (a) the total amount of the relevant local expenditure (as defined in section four of the Act of 1948) of all the counties and county boroughs in England and Wales ; and
 - (b) the total of the weighted populations (as defined in section three of the Act of 1948) of all the counties and county boroughs in England and Wales.
- 2 The Secretary of State shall ascertain and certify the total of the weighted populations of all the burghs and landward areas in Scotland, and for the purposes of this paragraph—
 - (a) the weighted population of any large burgh shall be the weighted population of that burgh as determined for the purposes of the Act of 1954 ; and
 - (b) the weighted population of any small burgh or landward area shall be the number which would have been determined to be the weighted population of that burgh or landward area for the purposes of the said Act if in sub-paragraph (ii) of paragraph (c) of subsection (3) of section four of that Act the reference to sub-paragraph (ii) of paragraph (b) of the said subsection had been omitted.
- 3 There shall then be calculated the sum which bears the same proportion to the amount referred to in sub-paragraph (a) of paragraph 1 of this Schedule as the total of the weighted populations in Scotland bears to the total of the weighted populations in England and Wales as so certified. The sum so arrived at is hereinafter referred to as " the notional relevant local expenditure for Scotland " .
- 4 The Minister shall also ascertain and certify the total amount of the Exchequer Equalisation Grants payable to local authorities in England and Wales, and this amount shall be deducted from the total amount of the relevant local expenditure of all the counties and county boroughs in England and Wales. The sum so arrived at is hereinafter referred to as " the rates burden for England and Wales " .
- 5 There shall then be calculated the sum which bears the same proportion to the rates burden for England and Wales as the population of Scotland bears to the population of England and Wales. The sum so arrived at is hereinafter referred to as " the notional rates burden for Scotland " .
- 6 The notional rates burden for Scotland shall be deducted from the notional relevant local expenditure for Scotland and the sum so arrived at is hereinafter referred to as " the notional Exchequer Grant for Scotland" .
- 7 There shall be calculated the sum which bears the same proportion to the total of the relevant local expenditure of all the burghs and landward areas in Scotland (which shall be ascertained and certified by the Secretary of State) as the notional Exchequer Grant for Scotland bears to the notional relevant local expenditure for Scotland, and the sum so arrived at is the amount last mentioned in subsection (1) of section twenty-six of this Act.

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- 8 For the purposes of this Schedule—
- sums or amounts shall relate as regards Scotland to the year in respect of which the Exchequer Grant is being calculated, and as regards England and Wales to the twelve months ending with the thirty-first day of March falling within that year;
- the population of Scotland shall be calculated by reference to estimates of the Registrar-General of Births, Deaths and Marriages in Scotland, and the population of England and Wales shall be calculated by-reference to estimates of the Registrar-General of Births, Deaths and Marriages ;
- references to England and Wales shall be construed as references to England and Wales exclusive of the Administrative County of London.

SEVENTH SCHEDULE

Section 44.

REPEAL OF ENACTMENTS

PART I

Enactments repealed as from the sixteenth day of May, nineteen hundred and fifty-six

Session and Chapter	Short Title	Extent of Repeal
29 & 30 Vict. c. cclxxiii.	The Glasgow Police Act, 1866.	Section thirty-nine so far as relating to churches or other buildings to which section twenty-two of this Act applies.
37 & 38 Vict. c. 20.	The Rating Exemptions (Scotland) Act, 1874.	The whole Act except as regards burial grounds.
16 & 17 Geo. 5. c. 47.	The Rating (Scotland) Act, 1926.	In section eleven, paragraph (a).
20 & 21 Geo. 5. c. xxxvii.	The Glasgow Corporation Act, 1929.	Section twenty-nine so far as relating to churches or other buildings to which section twenty-two of this Act applies.
3 & 4 Geo. 6. c. iii.	The Aberdeen Corporation (Administration Finance etc.) Order Confirmation Act, 1940.	Section ninety-two of, and the Fifth Schedule to, the Order confirmed by the Act, so far as relating to churches or other buildings to which section twenty-two of this Act applies.
14 Geo. 6. c. xxvii.	The Edinburgh Corporation Order Confirmation Act, 1950.	Section forty-three of the Order confirmed by the Act.

Status: This is the original version (as it was originally enacted).

Session and Chapter	Short Title	Extent of Repeal
14 & 15 Geo. 6. c. xiii.	The Airdrie Corporation Order Confirmation Act, 1951.	Section one hundred and two of the Order confirmed by the Act so far as relating to churches or other buildings to which section twenty-two of this Act applies.
2 & 3 Eliz. 2. c. ix.	The Dundee Corporation (Water Transport Finance etc.) Order Confirmation Act, 1954.	Sections one hundred and fifty-four and one hundred and fifty-five of, and the Third and Fourth Schedules to, the Order confirmed by the Act, so far as relating to churches or other buildings to which section twenty-two of this Act applies.

PART II

Enactments repealed on the passing of this Act

Session and Chapter	Short Title	Extent of Repeal
3 Edw. 7. c. 33.	The Burgh Police (Scotland) Act, 1903.	Section sixty.
2 & 3 Eliz. 2. c. 13.	The Local Government (Financial Provisions) (Scotland) Act, 1954.	In section fourteen, subsection (2).

PART III

Enactments repealed on the sixteenth day of May, nineteen hundred and fifty-seven

Session and Chapter	Short Title	Extent of Repeal
17 & 18 Vict. c. 91.	The Lands Valuation (Scotland) Act, 1854.	Section three; in section six the words from " but shall be entitled " to the words " as compared with the amount of such valuation "; in section ' seven the words " or district" wherever they occur; in section eight the words " of which ten days' notice shall be given" and the words from " and such courts " to the end of the section; in section nine the words " six days at least

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Session and Chapter	Short Title	Extent of Repeal
20 & 21 Vict. c. 58.	The Lands Valuation (Scotland) Act, 1857.	before such appeal is heard "; sections fourteen to sixteen. Sections one and two.
42 & 43 Vict. c. 42.	The Valuation of Lands (Scotland) Amendment Act, 1879.	Sections four and five; in section seven the words from " who are not officers" to " Act".
58 & 59 Vict. c. 41.	The Lands Valuation (Scotland) Amendment Act, 1895.	Section five.
58 & 59 Vict. c. 42.	The Sea Fisheries Regulation (Scotland) Act, 1895.	In section six, in subsection (6) the words " so far as payable by occupiers only ".
16 & 17 Geo. 5. c. 47.	The Rating (Scotland) Act, 1926.	In section eleven, in paragraph (b) the words " by both owners and occupiers ".
16 & 17 Geo. 5. c. 56.	The Housing (Rural Workers) Act, 1926.	In section eight, paragraph (f).
18 & 19 Geo. 5. c. 44.	The Rating and Valuation (Apportionment) Act, 1928.	In section nine, in paragraph (14) the words " or district ".
19 & 20 Geo. 5. c. 25.	The Local Government (Scotland) Act, 1929.	Section four.
1 Edw. 8 & 1 Geo. 6. c. 28.	The Harbours, Piers and Ferries (Scotland) Act, 1937.	In section eighteen, in subsection (2) the words " and payable by owners and occupiers in equal proportions " and the words " on owners and occupiers in equal proportions " in both places where those words occur.
1 Edw. 8 & 1 Geo. 6. c. 37.	The Children and Young Persons (Scotland) Act, 1937.	In section one hundred and one, subsection (4).
1 Edw. 8 & 1 Geo. 6. c. 48.	The Methylated Spirits (Sale by Retail) (Scotland) Act, 1937.	Section seven.
10 & 11 Geo. 6. c. 43.	The Local Government (Scotland) Act, 1947.	Sections eighty-one and ninety-one; in section one hundred and eighty-one, in subsection (2), in paragraph (a) the words from " and the respective amounts

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Session and Chapter	Short Title	Extent of Repeal
11 & 12 Geo. 6. c. 26.	The Local Government Act, 1948.	" to the end of the paragraph; in section two hundred and fourteen, in subsection (5) the words from " being a branch " to the end of the subsection; section two hundred and twenty-two; in section two hundred and twenty-three the words from " every rate levied upon owners " to " pound, and "; in section two hundred and twenty-four, subsection (2); in sections two hundred and thirty-nine to two hundred and forty-two the word " occupiers" where it appears in conjunction with the word " rate " or the word " rates "; in section two hundred and thirty-nine the words "so far as the rates are properly chargeable upon such occupier "; in section two hundred and forty-three, in subsection (1) the words " the occupiers' portion of ", in subsection (2) the word " occupiers' "; in section two hundred and forty-six the words from " and in the case of a town council" to the end of the section.
11 & 12 Geo. 6. c. 67.	The Gas Act, 1948	In section twenty-nine the words from " and all sums so received" to the end of the section; in section eighty-five, subsection (2); in section one hundred and one the words from " and all sums so received " to the end of the section; in section one hundred and forty-five, in subsection (4) the words " Subject to the provisions of subsection (2) of section eighty-five of this Act ", subsection (6). In section seventy-five, subsection (8) except in so far as relating to lands and

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Session and Chapter	Short Title	Extent of Repeal
12, 13 & 14 Geo. 6. c. 31.	The Water (Scotland) Act, 1949.	heritages belonging to or leased by the Gas Council. In section one, in subsection (2) the words from " shall be payable " to " proportions and ", in subsection (3) the words " and shall be payable by occupiers only "; in section eight, in subsection (1) the words " payable by occupiers only".
12, 13 & 14 Geo. 6. c. 68.	The Representation of the People Act, 1949.	In section five, in subsection (6) the words " owned or ", the words " owners or", the words " owning or ", and the words " as the case may be" in both places where they occur, in subsection (7) the words " and the expression ' own' shall be construed accordingly "; in section six, in subsection (3) the words from " and where there is more than one assessor " to the end of the subsection; in the Third Schedule, in paragraph (3) of rule 15 the words " for occupiers' rates " and the word "such".
12, 13 & 14 Geo. 6. c. 75.	The Agricultural Holdings (Scotland) Act, 1949.	In section thirty-five, in subsection (2) the words " owners' rates or of" and the word " other " where first occurring.
14 Geo. 6. c. 34.	The Housing (Scotland) Act, 1950.	In section one hundred and thirty-eight, in paragraph (ii) of subsection (1) the word " rates"; in the Seventh Schedule, in subparagraph (e) of paragraph 5 the words " the owners' rates for the year and ".
15 & 16 Geo. 6. & 1 Eliz. 2. c. 47.	The Rating and Valuation (Scotland) Act, 1952.	In section one, in subsection (1), paragraph (a), and in subsection (2), paragraph (a).

Status: This is the original version (as it was originally enacted).

Session and Chapter	Short Title	Extent of Repeal
2 & 3 Eliz. 2. c. 13.	The Local Government (Financial Provisions) (Scotland) Act, 1954.	In section nine, subsection (3); in section thirteen, subsection (2) so far as relating to subsection (6) of section one hundred and forty-five of the Act of 1948.
2 & 3 Eliz. 2. c. 50.	The Housing (Repairs and Rents) (Scotland) Act, 1954.	In section thirty-six, subsections (1) and (2).

PART IV

Enactments repealed on the sixteenth day of May, nineteen hundred and sixty-one

Session and Chapter	Short Title	Extent of Repeal
17 & 18 Vict. c. 91.	The Lands Valuation (Scotland) Act, 1854.	Sections four, six and eight.
29 & 30 Vict. c. cclxxiii.	The Glasgow Police Act, 1866.	Section forty-seven.
30 & 31 Vict. c. 80.	The Valuation of Lands (Scotland) Amendment Act, 1867.	Section seven.
58 & 59 Vict. c. 41.	The Lands Valuation (Scotland) Amendment Act, 1895.	The whole Act.
3 Edw. 7. c. 33.	The Burgh Police (Scotland) Act, 1903.	Section forty-five.
1 & 2 Geo. 5. c. 49.	The Small Landholders (Scotland) Act, 1911.	In section thirty-one, subsection (6).
1 & 2 Geo. 5. c. 53.	The House Letting and Rating (Scotland) Act, 1911.	In section seven, subsection (8).
10 & 11 Geo. 5. c. 17.	The Increase of Rent and Mortgage Interest (Restrictions) Act, 1920.	In section twelve, in subsection (9) the words from " but, for the purpose of any enactment " to the end of the subsection.
16 & 17 Geo. 5. c. 47.	The Rating (Scotland) Act, 1926.	Section twelve, except subsections (5) and (6) thereof as applied by subsection (2) of section forty-five of the Local Government (Scotland) Act, 1929; in section twenty-nine, in subsection (1) the definitions of " gross annual

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Session and Chapter	Short Title	Extent of Repeal
18 & 19 Geo. 5. c. 44.	The Rating and Valuation (Apportionment) Act, 1928.	value ", " gross annual valuation ", " rateable value " and " rateable valuation "; the First Schedule. In section nine, paragraph (3), and in paragraph (5) the words " agricultural lands and heritages ".
19 & 20 Geo. 5. c. 25.	The Local Government (Scotland) Act, 1929.	Section forty-four; in section seventy-seven, in subsection (1) the definitions of " gross annual valuation ", " rateable value " and " rateable valuation ".
25 & 26 Geo. 5. c. 41.	The Housing (Scotland) Act, 1935.	In section thirty-four, subsection (5).
1 & 2 Geo. 6. c. 52.	The Coal Act, 1938.	In section forty-five, in subsection (16) the words from " notwithstanding" to "subsequent enactment".
1 & 2 Geo. 6. c. 66.	The Rating and Valuation (Air-raid Works) (Scotland) Act, 1938.	In section one, subsection (2).
3 & 4 Geo. 6. c. iii.	The Aberdeen Corporation (Administration Finance etc.) Order Confirmation Act, 1940.	In section one hundred and one of the Order confirmed by the Act, paragraph (i) of the proviso.
9 & 10 Geo. 6. c. 42.	The Water (Scotland) Act, 1946.	In section thirty-seven, in subsection (3) the words from " or which forms part " to " Acts, 1886 to 1931 ".
10 & 11 Geo. 6. c. 43.	The Local Government (Scotland) Act, 1947.	In section three hundred and seventy-nine, in subsection (1) the definitions of " gross annual value " and " rateable value ".
11 & 12 Geo. 6. c. 26.	The Local Government Act, 1948.	In section one hundred and twenty-four, in subsection (2) the words " gross annual ".
12, 13 & 14 Geo. 6. c. 31.	The Water (Scotland) Act, 1949.	In section two, in subsection (2), paragraph (b), and subsection (4); section three; in section sixteen, subsections (1), (2) and (4), and in subsection (5) the

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Session and Chapter	Short Title	Extent of Repeal
12, 13 & 14 Geo. 6. c. lvii.	The Fife County Council Order Confirmation Act, 1949.	words " subsection (1) or", the words " subsection (1) of section three or, as the case may be," and the words " (as defined in the Local Government (Scotland) Act, 1947)". Section one hundred and eighty-six of the Order confirmed by the Act.
14 Geo. 6. c. 34.	The Housing (Scotland) Act, 1950.	In section seventy-three, subsection (6); section one hundred and twenty-four; section one hundred and seventy-eight.
14 Geo. 6. c. xxvii.	The Edinburgh Corporation Order Confirmation Act, 1950.	Section forty-four of the Order confirmed by the Act.
15 & 16 Geo. 6. & 1 Eliz. 2. c. 47.	The Rating and Valuation (Scotland) Act, 1952.	In section one, in subsection (1), paragraph (c).
2 & 3 Eliz. 2. c. 50.	The Housing (Repairs and Rents) (Scotland) Act, 1954.	In section twenty-five, subsection (8); sections thirty-five and thirty-six.
2 & 3 Eliz. 2. c. ix.	The Dundee Corporation (Water Transport Finance etc.) Order Confirmation Act, 1954.	In section one hundred and fifty-three of the Order confirmed by the Act, paragraph (1) of the proviso.

TABLE OF STATUTES REFERRED TO IN THIS ACT

Short title	Session and chapter
Scientific Societies Act, 1843	6 & 7 Vict. c. 36.
Lands Valuation (Scotland) Act. 1854	17 & 18 Vict. c. 91.
Salmon Fisheries (Scotland) Act. 1862	25 & 26 Vict. c. 97.
Valuation of Lands (Scotland) Amendment Act. 1879.	42 & 43 Vict. c. 42.
Crofters Holdings (Scotland) Act. 1886	49 & 50 Vict. c. 29.
Burgh Police (Scotland) Act. 1903	3 Edw. 7. c. 33.
House Letting and Rating (Scotland) Act, 1911.	1 & 2 Geo. 5. c. 53.
Ancient Monuments Consolidation and Amendment Act, 1913.	3 & 4 Geo. 5. c. 32.

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Short title	Session and chapter
House Letting and Rating (Scotland) Act, 1920.	10 & 11 Geo. 5. c. 8.
Increase of Rent and Mortgage Interest (Restrictions) Act. 1920.	10 & 11 Geo. 5. c. 17.
Rating (Scotland) Act, 1926	16 & 17 Geo. 5. c. 47.
Housing (Rural Workers) Act. 1926	16 & 17 Geo. 5. c. 56.
Rating and Valuation (Apportionment) Act, 1928.	18 & 19 Geo. 5. c. 44.
Local Government (Scotland) Act, 1929	19 & 20 Geo. 5. c. 25.
Small Landholders (Scotland) Act, 1931	21 & 22 Geo. 5. c. 44.
Rent and Mortgage Interest Restrictions (Amendment) Act, 1933.	23 & 24 Geo. 5. c. 32.
Air-Raid Precautions Act, 1937	1 & 2 Geo. 6. c. 6.
Rent and Mortgage Interest Restrictions Act, 1939.	2 & 3 Geo. 6. c. 71.
Land Drainage (Scotland) Act, 1941	4 & 5 Geo. 6. c. 13.
Housing (Temporary Accommodation) Act, 1944.	7 & 8 Geo. 6. c. 36.
Statutory Instruments Act, 1946	9 & 10 Geo. 6. c. 36.
New Towns Act, 1946	9 & 10 Geo. 6. c. 68.
Police (Scotland) Act, 1946	9 & 10 Geo. 6. c. 71.
National Health Service (Scotland) Act, 1947	10 & 11 Geo. 6. c. 27.
Local Government (Scotland) Act, 1947	10 & 11 Geo. 6. c. 43.
Town and Country Planning (Scotland) Act, 1947.	10 & 11 Geo. 6. c. 53.
Local Government Act, 1948	11 & 12 Geo. 6. c. 26.
National Assistance Act, 1948	11 & 12 Geo. 6. c. 29.
Agriculture (Scotland) Act, 1948	11 & 12 Geo. 6. c. 45.
Gas Act, 1948	11 & 12 Geo. 6. c. 67.
Water (Scotland) Act, 1949	12, 13 & 14 Geo. 6. c. 31.
Landlord and Tenant (Rent Control) Act, 1949.	12, 13 & 14 Geo. 6. c. 40.
Representation of the People Act, 1949	12, 13 & 14 Geo. 6. c. 68.
Housing (Scotland) Act, 1950	14 Geo. 6. c. 34.
Reserve and Auxiliary Forces (Protection of Civil Interests) Act, 1951.	14 & 15 Geo. 6. c. 65.
Income Tax Act, 1952	15 & 16 Geo. 6. & 1 Eliz. 2. c. 10.

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Short title	Session and chapter
Rating and Valuation (Scotland) Act, 1952	15 & 16 Geo. 6. & 1 Eliz. 2. c. 47.
Housing (Scotland) Act, 1952	15 & 16 Geo. 6. & 1 Eliz. 2. c. 63.
Historic Buildings and Ancient Monuments Act, 1953.	1 & 2 Eliz. 2. c. 49.
Local Government (Financial Provisions) (Scotland) Act, 1954.	2 & 3 Eliz. 2. c. 13.
Civil Defence (Electricity Undertakings) Act, 1954.	2 & 3 Eliz. 2. c. 19.
Housing (Repairs and Rents) (Scotland) Act, 1954.	2 & 3 Eliz. 2. c. 50.
Crofters (Scotland) Act, 1955	3 & 4 Eliz. 2. c. 21.