



Finance Act 1931

1931 CHAPTER 28

PART III

LAND VALUE TAX

Supplemental

35 Application to Scotland

In the application of this Part of this Act to Scotland—

- (a) the Allotments (Scotland) Act, 1922, shall be substituted for the Allotments Act, 1922, and the First Schedule to the Agricultural Holdings (Scotland) Act, 1923, as originally enacted, shall be substituted for the First Schedule to the Agricultural Holdings Act, 1923:
- (b) " agricultural land " means land which is shown in the valuation roll as agricultural lands and heritages:
- (c) " Agricultural buildings " means buildings (other than dwelling-houses) included in any agricultural lands and heritages:
- (d) references to the Edinburgh Gazette shall be substituted for references to the London Gazette:
- (e) " local authority " means a county town or district council, for any reference to the council of a county borough there shall be substituted a reference to a town council, and for any reference to the council of a county district there shall be substituted a reference to a district council:
- (f) " easement " means " servitude ", " tithe " means " teind ", " mortgage " means " heritable security ", and " mortgagee ", " mortgaged estate " and " mortgage debt " shall be construed accordingly; " incumbrance " means " burden " and includes a burden or charge incident to tenure; " agreement " includes " feu charter ", and any reference to a feu charter includes a reference to a feu disposition; and any reference to a drainage rate made under the Land Drainage Act, 1930, shall be construed as a reference to a rate leviable in pursuance of the Land Drainage (Scotland) Act, 1930 :

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- (g) for any reference to property and rights which would by virtue of subsection (1) of section sixty-two of the Law of Property Act, 1925, have been deemed to be included in a conveyance of land, there shall be substituted a reference to such property and rights as would have been included in a disposition of the land in common form:
- (h) any order of a referee as to costs shall be enforceable as a recorded decree arbitral:
- (i) the Court of Session shall be substituted for the High Court provided that in the application of subsection (4) of section fourteen of this Act for any reference to the High Court there shall be substituted a reference to the judges of the Court of Session named for the purpose of hearing appeals under the Valuation of Lands (Scotland) Acts, and an appeal shall be to the House of Lords from any decision of the Court of Session or of the said judges under this Part of this Act :
- (j) the sheriff court shall be substituted for the county court and an appeal shall be from any decision of the sheriff court under this Part of this Act to the aforesaid judges in the case of a decision under section fourteen of this Act and to the Court of Session in any other case.
- (k) for the purposes of section eighteen of this Act—
 - (i) for the references to lands, tenements, and hereditaments there shall be substituted references to lands and heritages;
 - (ii) where the annual value of any lands and heritages has been assessed on the basis that local rates in respect thereof are payable by the landlord, that value shall be reduced to such amount as would have been assessed if those rates had been payable by the occupier:
- (l) "owner"—
 - (i) in relation to any land subject to a lease granted for a term exceeding fifty years which has commenced means the tenant under the lease, or where there are two or more such leases means the tenant under the lease which will first expire;
 - (ii) in relation to any other land means, in the case of land subject to a fee-rent, the life-renter, and in the case of land under an entail, the institute or heir of entail in possession, and in any other case, the owner of the fee:
- (m) the provisions of paragraphs (b), (c) and (d) of subsection (2) of section thirty-one of this Act shall apply for the purposes of the immediately preceding paragraph of this section in like manner as they apply for the purposes of the said section thirty-one:
- (n) for the purposes of paragraph (a) of the proviso to subsection (1) of section seventeen of this Act the expression "annual value" means the gross annual value appearing in the valuation roll in force on the first day of January in the year in question or where no such value appears in the said valuation roll the gross annual value as determined by the Commissioners :
- (o) where the person on whom the tax chargeable in respect of any land unit is liable in payment in respect of that unit of any feu duty he shall on paying the tax for any year of charge be entitled to recover from the person who was the superior on the first day of January in that year a sum equal to one twelfth of the feu duty payable in respect of that year or to the whole amount of the tax so paid, whichever is the less, and any sum so recoverable from any person may be deducted from the instalment of feu duty, if any, payable to him next after the date on which the tax is paid. Provided that, where two or more land units

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are subject to a feu duty which has not been allocated, the sum recoverable as aforesaid from the person to whom such feu duty is payable shall be, in respect of each unit, either one twelfth of such part of the total feu duty as bears the same proportion thereto as the land value of that unit bears to the total of the land values of all the units subject to the feu duty, or the whole amount of the tax paid in respect of the unit, whichever is the less :

- (p) where under the last foregoing paragraph or under this paragraph or under section twenty of this Act any sum is recovered from a person who is himself liable in payment in respect of the land unit of any feu duty, he shall be entitled to recover from the person who was on the first day of January in the year of charge the superior in the feu charter or contract under which such feu duty is payable a sum equal to one twelfth of such feu duty payable in respect of that year or to the whole amount of the sum so recovered, whichever is the less, and any sum recoverable under this paragraph from any person may be deducted from the instalment of feu duty, if any, payable to him next after the date on which the first mentioned sum was recovered:
- (q) the provisions of the last two foregoing paragraphs shall have effect notwithstanding any agreement made before the passing of this Act:
- (r) the provisions of subsection (5) of section twenty of this Act shall apply to any person to whom any feu duty is payable in respect of a land unit in like manner as they apply to the reversioner therein mentioned:
- (s) any reference in this Part of this Act to the provisions relating to the recoupment of tax to leaseholders by lessors shall be deemed to include a reference to the provisions of paragraphs (o) and (p) of this section, and any reference to recovery by a leaseholder under the first-mentioned provisions shall be construed accordingly:
- (t) for the purposes of sections twenty-four and twenty-five of this Act any land unit in respect of which a feu duty is payable shall be deemed to be subject to a lease granted for a term exceeding fifty years which has commenced, and any reference in the said sections to any such lease shall be construed accordingly :
- (u) section twenty-six of this Act shall apply to a feu charter or contract and to the feuar or vassal thereunder in like manner as it applies to a lease and to the lessee thereunder :
 - (v) in the foregoing provisions of this section references to a feu contract, a superior, a feuar, and a feu duty shall be deemed to include, respectively, references to a contract of ground annual, a creditor therein, a debtor therein, and a ground annual:
- (w) section twenty-eight of this Act shall apply on the occasion of any grant of a feu or of the creation of a ground annual in like manner as it applies on the occasion of a transfer on sale, and the expression " transferee " shall be construed accordingly and the said section shall not apply with respect to any instrument relating solely to shooting or fishing rights, or to a servitude :
- (x) regulations may be made by the Commissioners for dispensing with the production of any instrument and the furnishing of particulars thereof under section twenty-eight of this Act in cases where arrangements are made for obtaining such particulars through any register of sasines, and where provision is made for dispensing with such production or furnishing of particulars, it shall be the duty of the Keeper of the General Register of Sasines, and of the keeper of any local register of sasines to furnish to the Commissioners particulars of instruments presented for registration or registered in their respective registers as may be prescribed by regulations of

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the Commissioners, and in any such case the provisions of subsection (4) of the said section twenty-eight shall not apply :

- (y) the Court of Session shall have power by Act of Sederunt to make rules with regard to appeals to that court or to the judges of that court referred to in paragraph (i) of this section or to the sheriff court under this part of this Act:
- (z) subsection (3) of section thirty of this Act shall not apply.