

1979 No. 1597 (S. 133)

**LOCAL GOVERNMENT, SCOTLAND
RATING AND VALUATION****The Local Government (Rate Product) and Rating (Timetable
and Procedures) (Scotland) Amendment Regulations 1979**

Made - - - - - 3rd December 1979

Laid before Parliament 18th December 1979

Coming into Operation 31st January 1980

In exercise of the powers conferred on me by section 111 of the Local Government (Scotland) Act 1973(a) as read with section 9(1) of the Local Government (Financial Provisions) (Scotland) Act 1963(b) and of all other powers enabling me in that behalf, and after consultation with such associations of local authorities as appear to me to be concerned, I hereby make the following regulations:—

Citation and commencement

1. These regulations may be cited as the Local Government (Rate Product) and Rating (Timetable and Procedures) (Scotland) Amendment Regulations 1979 and shall come into operation on 31st January 1980.

Amendment of regulations

2. For the year 1980-81 and subsequent years regulation 2(2) of the Local Government (Rate Product) (Scotland) Regulations 1975(c) shall be amended as follows:

- (a) in the definition of “rate” after the words “Act of 1973” there shall be added the words—
“and section 7 of the Local Government (Scotland) Act 1975”(d);
- (b) the definition of “rateable value of such lands and heritages as appear in the valuation roll” shall cease to have effect;
- (c) for paragraph (a) of the definition of “gross rate income” there shall be substituted the following:
“(a) the total amount produced by levying on all lands and heritages within that area (not being lands and heritages referred to in the next two succeeding paragraphs) the rate applicable to that area for that year;”;

(a) 1973 c. 65.

(b) 1963 c. 12, section 9(1) was amended by the Local Government (Scotland) Act 1973; section 122, Schedule 9, paragraph 54(a).

(c) S.I. 1975/652, amended by S.I. 1979/227.

(d) 1975 c. 30.

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- (d) in head (ii) of paragraph (f) of the definition of "net rate income" for the words from "the same proportion" to the end there shall be substituted the words "the same proportion as the gross rate income for that district for the year bears to the gross rate income for that region for that year".

3. The Rating (Timetable and Procedures) (Scotland) (No. 2) Regulations 1975(a) shall be amended as follows:

- (a) in relation to the year 1979-80 and subsequent years, the reference in regulation 5(2) thereof to the Local Government (Rate Product) (Scotland) Regulations 1975 shall be deemed to be a reference to those Regulations as amended by the Local Government (Rate Product) (Scotland) Amendment Regulations 1979(b);
- (b) in relation to the year 1980-81 and subsequent years, the said reference shall be deemed to be a reference to those Regulations of 1975 as further amended by the Local Government (Rate Product) and Rating (Timetable and Procedures) (Scotland) Amendment Regulations 1979.

George Younger,
One of Her Majesty's Principal
Secretaries of State.

New St. Andrew's House,
Edinburgh.

3rd December 1979.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations amend the Local Government (Rate Product) (Scotland) Regulations 1975 which provide for the determination of the product of a rate of one penny in the pound for any local authority in Scotland for the purposes of distribution of Government grants and of allocation of expenditure. The product of a rate of one penny in the pound is calculated by reference to the gross and net rate incomes of a local authority.

The amendments provide in relation to the year 1980-81 and subsequent years (firstly) that, in calculating the gross rate income of a local authority for a year, account shall be taken of the actual total rates produced in the year from the rate levied, rather than (as is the case for earlier years) of the total rates which would have been produced from the levying of the rate within the area of a local authority according to the mean of the rateable values in the valuation roll at the beginning and at the end of the financial year; and (secondly) in relation to the calculation of the net rate income of a district and region, for an amended basis of allocation, between a district and the region within which it is situated, of the expenses of collection of rates.

These Regulations also make amendments of a consequential nature to the Rating (Timetable and Procedures) (Scotland) (No. 2) Regulations 1975.

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