



# Local Government (Financial Provisions) (Scotland) Act 1963

## 1963 CHAPTER 12

### S

An Act to continue, with amendments, the provisions relating to the payment of Exchequer Equalisation and Transitional Grants to local authorities in Scotland; to increase the limit of contributions payable to such authorities under the Rural Water Supplies and Sewerage Act 1944; to alter the basis of apportionment among such authorities of certain sums (including the aggregate amount of the General Grants payable under the Local Government and Miscellaneous Financial Provisions (Scotland) Act 1958); and to amend the law of Scotland with respect to the valuation for rating of industrial and freight transport lands and heritages and to other matters relating to valuation, rating, and local authorities' financial administration; and for purposes connected with the matters aforesaid. [15th May 1963]

#### **Editorial Information**

- X1** The text of ss. 1–9, 23, 26(1) and Schs. 1, 2 was taken from S.I.F. Group 81:2 (Local Government: General, Scotland) and ss. 10–15, 17–22 from S.I.F. Group 103:2 (Rating: Scotland). Ss. 16, 24, 25, 26(2)(3), 27, 28 and Sch. 3 appeared in both S.I.F. Groups.

#### **Modifications etc. (not altering text)**

- C1** Words of enactment omitted under authority of [Statute Law Revision Act 1948 \(c. 62\)](#), s. 3

#### **Commencement Information**

- I1** Act wholly in force at date of Royal Assent.

*Changes to legislation: There are currently no known outstanding effects for the Local Government (Financial Provisions) (Scotland) Act 1963. (See end of Document for details)*

**PART I S**

*Exchequer grants and apportionment*

1, 2. .... <sup>F1</sup> **S**

**Textual Amendments**  
**F1** Ss. 1, 2 repealed by Local Government (Scotland) Act 1973 (c. 65), **Sch. 29**

3 ..... <sup>F2</sup> **S**

**Textual Amendments**  
**F2** S. 3 repealed by Local Government (Scotland) Act 1975 (c. 30), **Sch. 7**

4, 5. .... <sup>F3</sup> **S**

**Textual Amendments**  
**F3** Ss. 4, 5 repealed by Local Government (Scotland) Act 1973 (c. 65), **Sch. 29**

6 ..... <sup>F4</sup> **S**

**Textual Amendments**  
**F4** S. 6 repealed by Rural Water Supplies and Sewerage (Scotland) Act 1970 (c. 6), **s. 1(2)**

7 **Apportionment. S**

[<sup>F5</sup>(1) Subject to the following provisions of this section, where, in pursuance of any enactment, any statutory order or instrument or any agreement, any sum is required—

- (a) to be calculated according to, or according to a formula based in whole or in part on, the following valuation, that is to say the rateable valuation or standard rateable value, whichever is the higher, of any area for any year, or
- (b) to be apportioned or allocated among local authorities or other bodies according to that valuation for each of two or more areas for any year, or according to any such formula as aforesaid,

such calculation or such apportionment or allocation, as the case may be, shall be made with the substitution for that valuation of the product of a rate of [<sup>F6</sup>one new penny] in the pound or the standard penny rate product, whichever is the higher, for the area, or, as the case may be, each of the areas, in question for that year.

*Changes to legislation: There are currently no known outstanding effects for the Local Government (Financial Provisions) (Scotland) Act 1963. (See end of Document for details)*

(2) The foregoing subsection shall apply to any calculation, or apportionment or allocation required to be made for the year 1963-64 or any subsequent year: Provided that in the case of such calculation, or apportionment or allocation required to be made under an agreement the said subsection shall not apply thereto if the parties concerned so agree.]

(3) ..... F7

[<sup>F8</sup>(4) The assessor for each valuation area shall, not later than the date prescribed by order under section 13 of the Act of 1956 in the year preceding any year of revaluation, estimate the rateable valuation in that year of revaluation of that area, and shall send certified copies of the estimate so made to the rating authority for that area and to the Secretary of State.]

(5) ..... F9

**Textual Amendments**

- F5 S. 7(1)(2) repealed (*prosp.*) by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2), s. 34, **Sch. 6**
- F6 Words substituted by Decimal Currency Act 1969 (c. 19), **Sch. 2 para. 18**
- F7 S. 7(3) repealed by Local Government (Scotland) Act 1966 (c. 51), **Sch. 6**
- F8 S. 7(4) substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 60(2)**; S.I. 1996/323, **art. 4(b)(c)**
- F9 S. 7(5) repealed by Local Government (Scotland) Act 1973 (c. 65), **Sch. 29**

**Modifications etc. (not altering text)**

- C2 S. 7(1) extended by Local Government (Scotland) Act 1966 (c. 51), **ss. 12, 14(1)** (which sections are repealed (*prosp.*) by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2), s. 34, **Sch. 6**

8 ..... <sup>F10</sup> **S**

**Textual Amendments**

- F10 S. 8 repealed by Local Government (Scotland) Act 1973 (c. 65), **Sch. 29**

[<sup>F119</sup> **Meaning of product of a rate of one penny in the pound and standard penny rate product. **S****

(1) References in this Part of this Act to the product of a rate of [<sup>F12</sup>one new penny] in the pound for any area for any year are references to an amount calculated for that area for that year in accordance with [<sup>F13</sup>regulations] made in that behalf by the Secretary of State under [<sup>F13</sup>section III of the <sup>M1</sup>Local Government (Scotland) Act 1973.]

(2) ..... <sup>F14</sup>

(3) Except so far as otherwise provided in this Part of this Act references therein to the standard penny rate product for any year for any [<sup>F13</sup>district or islands area] are references to the [<sup>F15</sup>product of the weighted population of the district or islands area and the national standard amount per head for that year.]

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[ The standard penny rate product for any year of an area which is a region shall be <sup>F16</sup>(3A) taken to be an amount equal to the sum of the standard penny rate products for that year of the districts comprised in that region.]

(4) ..... <sup>F17</sup>

(5) For the purposes of subsection (3) of this section the weighted population of an area [<sup>F18</sup> and the national standard amount per head] for any year shall be determined [<sup>F19</sup> in such manner as may be prescribed by a rate support grant order made under section 3 of the <sup>M2</sup>Local Government (Scotland) Act 1966]

(6) In the case of any area which is part of a [<sup>F20</sup>district or islands area], references in this Part of this Act to the standard penny rate product of the area are, except so far as otherwise provided therein, references to so much of the standard penny rate product of the [<sup>F20</sup>district or, as the case may be, islands area], as bears to the whole the same proportion as the rateable valuation of the area in question bears to the rateable valuation of the [<sup>F20</sup>district or, as the case may be, islands area.]

(7) ..... <sup>F21</sup>]

#### Subordinate Legislation Made

**P1** Power exercised by [S.I.1991/382](#)

#### Textual Amendments

**F11** S. 9 repealed (*prosp.*) by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2), s. 34, [Sch. 6](#)

**F12** Words substituted by [Decimal Currency Act 1969 \(c. 19\)](#), [Sch. 2 para. 18](#)

**F13** Words substituted by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), S. 122, [Sch. 9 para. 54\(a\)\(b\)](#)

**F14** S. 9(2) repealed by [Local Government \(Scotland\) Act 1973 \(c. 65, SIF 81:2\)](#), s. 237, [Sch. 29](#)

**F15** Words substituted by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), [Sch. 6 Pt. II para. 24\(a\)](#)

**F16** S. 9(3A) added by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), S. 122, [Sch. 9 para. 54\(c\)](#)

**F17** S. 9(4) repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), [Sch. 6 Pt. II para. 24\(b\)](#), Sch. 7

**F18** Words inserted by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), [Sch. 6 Pt. II para. 24\(c\)](#)

**F19** Words substituted by [Local Government \(Scotland\) Act 1966 \(c. 51\)](#), s. 13(b)

**F20** Words substituted by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), s. 122, [Sch. 9 para. 54\(e\)](#)

**F21** S. 9(7) repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), s. 122, [Sch. 9 para. 54\(f\)](#), Sch. 29

#### Marginal Citations

**M1** 1973 c. 65.

**M2** 1966 c. 51.

## PART II **S**

### *Valuation and Rating*

<sup>F22</sup>10 ..... **S**

### Textual Amendments

- F22** S. 10 repealed (1.4.1992) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch.14](#) (with s. 118(1)(2)(4)); S.I. 1992/818, [art. 2](#), Sch.

## [<sup>F23</sup>11] **Amendment of standard amount in respect of liability of Railways Board to make payments for the benefit of local authorities.** **S**

The power to make orders conferred on the Secretary of State by section 109 of the Act of 1948 (which relates to payments by transport authorities for the benefit of local authorities) shall include power to make orders amending either or both of the amounts certified by him for the purpose of determining the standard amount for the Railways Board under subsection (3) of section 66 of the <sup>M3</sup>Transport Act 1962.]

### Textual Amendments

- F23** S. 11 repealed for any year commencing on or after 1.4.1978 so far as relating to the Board (the British Railways Board, the National Freight Corporation and any subsidiary of that Board and Corporation) in Scotland, by [S.I. 1978/1174](#), [art. 9](#), [Sch. 2](#)

### Marginal Citations

- M3** 1962 c. 46.

## [<sup>F24</sup>12] **Basic rateable valuation of Gas Boards.** **S**

- (1) For the purposes of Schedule 4 to the Act of 1956 (which relates to the valuation and rating of Gas Boards) the basic rateable valuation of the Scottish Gas Board shall (subject to the following provisions of this section) be six hundred and fifteen thousand eight hundred and seventy-six pounds:  
Provided that this subsection shall not affect the liability to rates of the said Board in respect of any period before the year [<sup>F25</sup>subsequent to the year following the appointed day.]
- (2) If it appears to the Secretary of State that by reason of any substantial change of circumstances it is expedient so to do, he may by order, made after consultation with the Gas Board concerned, the Scottish Valuation Advisory Council and such associations of local authorities as appear to him to be concerned, vary the basic rateable valuation of any Gas Board; but an order under this subsection shall not have effect unless approved by a resolution of the Commons House of Parliament.
- (3) The said Schedule shall as respects the years 1963-64 and subsequent years have effect as if—
  - (a) in paragraph 1 for the expression “1961-62” there were substituted the expression “1963-64”;
  - (b) paragraphs 2, 7 and 8, and in paragraph 3 the words “and subject to the provisions of paragraph 8 thereof”, were omitted; and
  - (c) in paragraph 9 after the word “Assessor” there were inserted the words “of Public Undertakings (Scotland) (hereinafter referred to as ”the Assessor”)”.

[ In this section the expression “the appointed day” means the day appointed by the <sup>F26</sup>(4) Secretary of State under section 1(1) of the <sup>M4</sup>Gas Act 1972.]]

*Changes to legislation: There are currently no known outstanding effects for the Local Government (Financial Provisions) (Scotland) Act 1963. (See end of Document for details)*

#### Textual Amendments

- F24** S. 12 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.**
- F25** Words substituted by Gas Act 1972 (c. 60), **Sch. 6 para. 11(b)**
- F26** S. 12(4) added by Gas Act 1972 (c. 60), **Sch. 6 para. 11(c)**

#### Modifications etc. (not altering text)

- C3** S. 12 amended by Gas Act 1972 (c. 60), **Sch. 6 para. 11(a)**

#### Marginal Citations

- M4** 1972 c. 60.

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**S**

- (1) ..... **F27**
- (2) (a) ..... **F28**
- (b) ..... **F27**
- (c) ..... **F28**
- (e) ..... **F27**
- ..... **F29**
- (3) ..... **F27**
- (5) ..... **F28**
- (6) ..... **F27**

#### Textual Amendments

- F27** S. 13(1)(2)(b)(e)(3)(4)(6)–(8) repealed by Local Government (Scotland) Act 1975 (c. 30), s. 39(2), **Sch. 7**
- F28** S. 13(2)(a)(c)(d)(5) repealed by Local Government (Scotland) Act 1975 (c. 30), **Sch. 7**
- F29** Words repealed by Local Government (Scotland) Act 1975 (c. 30), s. 39(2), **Sch. 7**

### 14 Provisions relating to agricultural lands and heritages. **S**

- (1) Notwithstanding anything in subsection (2) of section 7 of the Act of 1956 (which relates amongst other things to the definition of agricultural buildings)—
- (a) a building (other than a dwelling-house) which is occupied by any person, and is used solely in connection with agricultural operations carried on by that person on any agricultural land (other than the building) whether adjacent to the building or not,<sup>F30</sup> ... and
- (b) any land occupied together with any such building and used solely in connection with the use of the building,

shall be treated as respects the year 1963-64 and subsequent years as agricultural lands and heritages for the purposes of subsection (3) of the said section 7 (which provides that no agricultural lands and heritages shall be entered in the valuation roll).

**Changes to legislation:** There are currently no known outstanding effects for the Local Government (Financial Provisions) (Scotland) Act 1963. (See end of Document for details)

- (2) The foregoing subsection shall apply to a building occupied by or on behalf of an association to which this subsection applies and to any land occupied together therewith as it applies to a building occupied by a person and to any land occupied therewith, but with the following modifications:—
- (a) for the reference in paragraph (a) thereof to agricultural operations carried on by the person there shall be substituted a reference to such operations carried on by the association or any member thereof; and
  - (b) <sup>F31</sup>...the reference in the said paragraph (a) to agricultural land [<sup>F32</sup>is to be treated as a reference to such land only so far as it is] occupied by or on behalf of the association or by any member thereof.
- (3) The last foregoing subsection applies to any association of <sup>F33</sup>...persons who are jointly and severally liable for any debts of the association.
- <sup>F34</sup>(4) In determining for the purposes of subsection (1) of this section whether a building used in any way is solely so used during any year, no account shall be taken of any time in that year during which it is used in any other way, if that time does not amount to a substantial part of that year.]
- <sup>F35</sup>(5) The amendments to subsections (1)(a) and (2)(b) (which removed, in relation to persons but not in relation to associations, the requirement that the building must be used in connection with agricultural operations on land occupied by the occupier of the building) and (3) above (which removed the upper limit of members of an association) made by section 31 of the Local Government in Scotland Act 2003 (asp 1) are to have effect only as respects the year 2003-04 and subsequent years.]

#### Textual Amendments

- F30** Words in s. 14(1)(a) repealed (1.4.2003) by [Local Government in Scotland Act 2003 \(asp 1\)](#), **ss. 31(a)**, 62(2); [S.S.I. 2003/134](#), art. 2(1), Sch.
- F31** Word in s. 14(2)(b) repealed (1.4.2003) by [Local Government in Scotland Act 2003 \(asp 1\)](#), **ss. 31(b)(i)**, 62(2); [S.S.I. 2003/134](#), art. 2(1), Sch.
- F32** Words in s. 14(2)(b) substituted (1.4.2003) by [Local Government in Scotland Act 2003 \(asp 1\)](#), **ss. 31(b)(ii)**, 62(2); [S.S.I. 2003/134](#), art. 2(1), Sch.
- F33** Words in s. 14(3) repealed (1.4.2003) by [Local Government in Scotland Act 2003 \(asp 1\)](#), **ss. 31(c)**, 62(2); [S.S.I. 2003/134](#), art. 2(1), Sch.
- F34** S. 14(4) added by [Rating Act 1971 \(c. 39\)](#), **s. 9(b)**
- F35** S. 14(5) inserted (1.4.2003) by [Local Government in Scotland Act 2003 \(asp 1\)](#), **ss. 31(d)**, 62(2); [S.S.I. 2003/134](#), art. 2(1), Sch.

## 15 Proceedings in appeals. **S**

- (1) In proceedings before [<sup>F36</sup>the First-tier Tribunal for Scotland][<sup>F37</sup>or, under section 1(3A) of the Lands Tribunal Act 1949, before the [<sup>F38</sup>Upper Tribunal for Scotland]] in respect of lands and heritages situated in any valuation area it shall be competent for the assessor, or the appellant or complainer, to found by way of comparison on lands and heritages situated in any other valuation area [<sup>F39</sup>or, in accordance with subsections (1A) to (1C) below, on hereditaments in England and Wales.]
- <sup>F40</sup>(1A) It shall be competent to found, by way of comparison, on hereditaments in England and Wales only if—

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- (a) there is no evidence available as to lands and heritages in Scotland comparable to those which are the subject of the proceedings; or
- (b) such evidence as is available in that regard is not adequate to enable the [<sup>F41</sup>First-tier Tribunal for Scotland] or, as the case may be, the [<sup>F42</sup>Upper Tribunal for Scotland] to draw conclusions as to the rent at which the lands and heritages which are the subject of the proceedings might reasonably be expected to let from year to year in the circumstances mentioned in . . . <sup>F43</sup>6(8) of the Valuation and Rating (Scotland) Act 1956 (ascertainment of . . . <sup>F43</sup>values by reference to expected rent).

(1B) [<sup>F44</sup>The rateable value ascribed in the non-domestic rating list maintained under the Local Government Finance Act 1988] to a hereditament in England and Wales [<sup>F45</sup>such as is mentioned in paragraph 2(1) of Schedule 6 to that Act] shall, for the purposes of subsections (1) and (1A) above, be treated as equal to the rent at which the hereditament (as at the date as at which its [<sup>F46</sup>rateable] value was ascribed to it) might reasonably be expected to let from year to year if the tenant undertook to pay all usual tenants’ rates and taxes and to bear the cost of the repairs and insurance and the other expenses, if any, necessary to maintain the hereditament in a state to command that rent.

<sup>F47</sup>(1BA) [The rateable value ascribed in the non-domestic rating list maintained under the Local Government Finance Act 1988 to a hereditament in England and Wales such as is mentioned in paragraph 2(1A) of Schedule 6 to that Act shall, for the purposes of subsections (1) and (1A) above, be treated as equal to the rent which, assuming such a letting of the hereditament as is required to be assumed for the purposes of subsection (1B) above, would reasonably be attributable to the non-domestic use of property.]

(1BB) The rateable value ascribed in the non-domestic rating list maintained under the Local Government Finance Act 1988 to a hereditament in England and Wales such as is mentioned in paragraph 2(1B) of Schedule 6 to that Act shall, for the purposes of subsections (1) and (1A) above, be treated as equal to the rent which, assuming such a letting of the hereditament as is required to be assumed for the purposes of subsection (1B) above, would, as regards the part of the hereditament which is not exempt from local non-domestic rating, be reasonably attributable to the non-domestic use of property.]

(1C) [<sup>F48</sup>The First-tier Tribunal for Scotland] or the [<sup>F49</sup>Upper Tribunal for Scotland] shall, in considering a hereditament in England and Wales by way of comparison in pursuance of this section, make such adjustment as is, in their opinion, necessary—

- (a) to its rent as established by the evidence, so as to take account of (amongst any other things) the date at which that rent became payable;
- (b) to its rent as established under subsection (1B) [<sup>F50</sup>, (1BA) or (1BB)] above, so as to take account of (amongst any other things) the date as at which, under [<sup>F51</sup>the said subsection (1B), (1BA) or (1BB)], that rent is to be treated as payable.]

<sup>F52</sup>(2) . . . . .

[<sup>F53</sup>(2AA) The First-tier Tribunal, on the joint application of the assessor and an appellant or complainer made in accordance with its rules of procedure, shall refer the appeal or complaint to the Upper Tribunal for Scotland for determination under section 1(3A) of the Lands Tribunal Act 1949.]



**Changes to legislation:** There are currently no known outstanding effects for the Local Government (Financial Provisions) (Scotland) Act 1963. (See end of Document for details)

- <sup>F54</sup>(2A) .....
- <sup>F55</sup>(3) .....
- <sup>F56</sup>(4) .....

### Textual Amendments

- F36** Words in s. 15(1) substituted (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 3(2)(a)** (with sch. 1 paras. 1-4, 13-20)
- F37** Words inserted by Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31, SIF 103:2), s. 21(1), **Sch. 2 para. 9**
- F38** Words in s. 15(1) substituted (1.4.2023) by The Upper Tribunal for Scotland (Transfer of Valuation for Rating Appeal Functions of the Lands Tribunal for Scotland) Regulations 2023 (S.S.I. 2023/48), reg. 1, **sch. 2 para. 3(2)** (with sch. 1)
- F39** Words inserted by Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31, SIF 103:2), **s. 19**
- F40** S. 15(1A)–(1C) inserted by Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31, SIF 103:2), **s. 19**
- F41** Words in s. 15(1A)(b) substituted (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 3(2)(b)** (with sch. 1 paras. 1-4, 13-20)
- F42** Words in s. 15(1A)(b) substituted (1.4.2023) by The Upper Tribunal for Scotland (Transfer of Valuation for Rating Appeal Functions of the Lands Tribunal for Scotland) Regulations 2023 (S.S.I. 2023/48), reg. 1, **sch. 2 para. 3(2)** (with sch. 1)
- F43** Words expressed to be repealed by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 103:2), s. 34, **Sch. 6**
- F44** Words in s. 15(1B) substituted (4.1.1995) by 1994 c. 39, s. 180(1), **Sch. 13 para. 60(3)(a)(i)**; S.I. 1994/2850, **art. 3(b)(c)(iv)**
- F45** Words in s. 15(1B) inserted (4.1.1995) by 1994 c. 39, s. 180(1), **Sch. 13 para. 60(3)(a)(ii)**; S.I. 1994/2850, **art. 3(b)(c)(iv)**
- F46** Words in s. 15(1B) substituted (4.1.1995) by 1994 c. 39, s. 180(1), **Sch. 13 para. 60(3)(a)(iii)**; S.I. 1994/2850, **art. 3(b)(c)(iv)**
- F47** S. 15(1BA)(1BB) substituted (4.1.1995) by 1994 c. 39, s. 180(1), **Sch. 13 para. 60(3)(b)**; S.I. 1994/2850, **art. 3(b)(c)(iv)**
- F48** Words in s. 15(1C) substituted (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 3(2)(a)** (with sch. 1 paras. 1-4, 13-20)
- F49** Words in s. 15(1C) substituted (1.4.2023) by The Upper Tribunal for Scotland (Transfer of Valuation for Rating Appeal Functions of the Lands Tribunal for Scotland) Regulations 2023 (S.S.I. 2023/48), reg. 1, **sch. 2 para. 3(2)** (with sch. 1)
- F50** Words in s. 15(1C)(b) inserted (4.1.1995) by 1994 c. 39, s. 180(1), **Sch. 13 para. 60(3)(c)(i)**; S.I. 1994/2850, **art. 3(b)(c)(iv)**
- F51** Words in s. 15(1C)(b) substituted (4.1.1995) by 1994 c. 39, s. 180(1), **Sch. 13 para. 60(3)(c)(ii)**; S.I. 1994/2850, **art. 3(b)(c)(iv)**
- F52** S. 15(2) repealed (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 3(2)(d)** (with sch. 1 paras. 1-4, 13-20)
- F53** S. 15(2AA) substituted (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 3(2)(c)** (with sch. 1 paras. 1-4, 13-20)

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- F54** S. 15(2A) repealed (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 3(2)(d)** (with sch. 1 paras. 1-4, 13-20)
- F55** S. 15(3) repealed (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 3(2)(d)** (with sch. 1 paras. 1-4, 13-20)
- F56** S. 15(4) repealed (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 3(2)(d)** (with sch. 1 paras. 1-4, 13-20)

**Modifications etc. (not altering text)**

- C4** S. 15 excluded (6.3.1992) by Local Government Finance Act 1992 (c. 14), s. **82(5)** (with s. 118(1)(2) (4))

16 ..... <sup>F57</sup> **S**

**Textual Amendments**

- F57** S. 16 repealed by Local Government (Scotland) Act 1973 (c. 65), **Sch. 29**

17 **Amendment of section 240 of Act of 1947.** **S**

Section 240 of the Act of 1947 (which empowers rating authorities to levy rates on owners, instead of occupiers, in certain cases) shall not authorise the retention by a rating authority of any portion of a rate paid by an owner under that section in respect of any period during which the lands and heritages concerned are unoccupied; and accordingly in that section for the words “fails to recover the amount payable by any such occupier” there shall be substituted the words “is unable to recover the amount paid by him to the rating authority”.

[<sup>F58</sup> **18** **Definition of “occupier”.** **S**

Notwithstanding anything in the definition of “occupier” in subsection (1) of section 379 of the Act of 1947, lands and heritages shall not be deemed for the purposes of section 24 of the <sup>M5</sup>Local Government (Scotland) Act 1966 to be occupied as respects the year 1994-95 or any subsequent year by reason only that they are subject to a tenancy or sub-tenancy.]

**Textual Amendments**

- F58** S. 18 substituted (1.4.1995) by 1994 c. 39, s. 180(1), **Sch. 13 para. 60(4)**; S.I. 1994/3150, **art. 4(b)(c) (iii)**

**Marginal Citations**

- M5** 1966 c. 51.

## 19 Certain parks not to be entered in valuation roll. **S**

[<sup>F59</sup>(1) [<sup>F60</sup>This section applies to] lands and heritages which consist of a park vested in or under the control of—

- (a) a local authority; or
- (b) a Minister of the Crown or Government department or any other officer or body exercising functions on behalf of the Crown,

[<sup>F61</sup>including in each case any building] comprised in any such park which is used for purposes ancillary to those of the park<sup>F62</sup>....

[<sup>F63</sup>(1ZA) An entry is to be made in the roll in respect of any part of the lands and heritages which falls within either subsection (1ZB) or (1ZC).

(1ZB) A part falls within this subsection if the part is occupied by a person or body other than the person or body mentioned in paragraph (a) or, as the case may be, (b) of subsection (1).

(1ZC) A part falls within this subsection if—

- (a) the part is occupied by the person or body mentioned in paragraph (a) or, as the case may be, (b) of subsection (1), and
- (b) persons may be required to pay for access to facilities on the part or for goods or services provided on it.

(1ZD) The remainder of the lands and heritages is not to be entered in the roll.]

(2) In this section . . . <sup>F64</sup>the expression “park” includes any recreation ground or pleasure ground.]

### Textual Amendments

**F59** S. 19(1)(1A)(1B)(1C) substituted for s. 19(1) (1.4.2000) by 1997 c. 29, s. 33(1), **Sch. 3 para. 3**; S.I. 1998/2329, **art. 3(1)**

**F60** Words in s. 19(1) substituted (1.4.2023) by **Non-Domestic Rates (Scotland) Act 2020** (asp 4), **ss. 5(2)(a)**, 44(2); S.S.I. 2020/327, **sch.**

**F61** Words in s. 19(1) substituted (1.4.2023) by **Non-Domestic Rates (Scotland) Act 2020** (asp 4), **ss. 5(2)(b)**, 44(2); S.S.I. 2020/327, **sch.**

**F62** Words in s. 19(1) repealed (1.4.2023) by **Non-Domestic Rates (Scotland) Act 2020** (asp 4), **ss. 5(2)(c)**, 44(2); S.S.I. 2020/327, **sch.**

**F63** S. 19(1ZA)-(1ZD) substituted for s. 19(1A)-(1C) (1.4.2023) by **Non-Domestic Rates (Scotland) Act 2020** (asp 4), **ss. 5(3)**, 44(2); S.S.I. 2020/327, **sch.**

**F64** Words repealed by **Local Government (Scotland) Act 1973** (c. 65), s. 122, **Sch. 9 para. 55**, **Sch. 29**

## 20 Repayment of rates paid in error. **S**

(1) Where [<sup>F65</sup>, notwithstanding section 2(2)(d) of the Local Government (Scotland) Act 1975 or any entry in a valuation roll which is no longer in force,] it is shown to the satisfaction of a rating authority that any amount has been paid to them in respect of rates by reason of an error of fact, and the amount is not recoverable apart from this section, the authority shall repay the amount to the person from whom they received it or to any other person appearing to them to be entitled to that person’s interest: Provided that no repayment under this subsection shall be made after the end of the sixth year after that in respect of which the amount was paid, unless application therefor was before that time.

*Changes to legislation: There are currently no known outstanding effects for the Local Government (Financial Provisions) (Scotland) Act 1963. (See end of Document for details)*

(2) ..... F66

**Textual Amendments**

**F65** Words inserted by [Local Government \(Miscellaneous Provisions\) \(Scotland\) Act 1981 \(c. 23, SIF 81:2\)](#), s. 40, [Sch. 3 para. 5](#)

**F66** S. 20(2) repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), s. 122, Sch. 9 para. 56, [Sch. 29](#)

**21** ..... F67 **S**

**Textual Amendments**

**F67** S. 21 repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), s. 39(2), [Sch. 7](#)

**22** **Miscellaneous amendments of Act of 1956 relating to valuation and rating. **S****

The Act of 1956 shall have effect subject to the following modifications, being modifications in provisions relating to valuation or rating:—

- (a) ..... F68
- (c) paragraph (b) of subsection (6) of section 7 of that Act (which relates to the net annual value and rateable value of a dwelling-house occupied in connection with any agricultural lands and heritages situated within the counties to which the Crofters (Scotland) Acts 1955 and 1961 apply) shall have effect as if for the words “fifty acres” there were substituted the words “seventy-five acres”;
- (d) the power conferred on the Secretary of State by section 13 of that Act to prescribe dates and periods for certain purposes shall include the power to prescribe different dates and periods for those purposes [<sup>F69</sup>as he may consider appropriate]
- (e) ..... F68

**Textual Amendments**

**F68** S. 22(a)(b)(e) repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), [Sch. 7](#)

**F69** Words substituted by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), [Sch. 6 Pt. II para. 26](#)

**Modifications etc. (not altering text)**

**C5** The text of s. 22(c) 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

**PART III **S****

*Miscellaneous and General*

**23** ..... F70 **S**

*Changes to legislation: There are currently no known outstanding effects for the Local Government (Financial Provisions) (Scotland) Act 1963. (See end of Document for details)*

**Textual Amendments**

**F70** S. 23 repealed by Statute Law (Repeals) Act 1975 (c. 10), Sch. Pt. XIV

**24 Regulations, rules and orders. S**

- (1) Any power conferred by this Act to make regulations, rules or orders shall be exercisable by statutory instrument.
- (2) Any power conferred by this Act to make an order includes the power to vary or revoke the order by subsequent orders made in the like manner and subject to the like conditions.

**25 Expenses. S**

There shall be paid out of moneys provided by Parliament any increase attributable to this Act in the sums payable out of moneys so provided—

- (a) by way of Exchequer Equalisation or Transitional Grant under the enactments relating to local government in Scotland; and
- (b) under the <sup>M6</sup>Rural Water Supplies and Sewerage Act 1944 or the <sup>M7</sup>Housing (Scotland) Act 1962.

**Marginal Citations**

**M6** 1944 c. 26.

**M7** 1962 c. 28.

**26 Interpretation. S**

- (1) ..... <sup>F71</sup>
- (2) In this Act, unless the context otherwise requires, the following expressions have the meanings hereby assigned to them respectively, that is to say—
  - “the Act of 1947” means the <sup>M8</sup>Local Government (Scotland) Act 1947;
  - “the Act of 1948” means the <sup>M9</sup>Local Government Act 1948;
  - “the Act of 1954” means the <sup>M10</sup>Local Government (Financial Provisions) (Scotland) Act 1954;
  - “the Act of 1956” means the <sup>M11</sup>Valuation and Rating (Scotland) Act 1956;
  - “the Act of 1958” means the <sup>M12</sup>Local Government and Miscellaneous Financial Provisions (Scotland) Act 1958;
  - [<sup>F72</sup>“the First-tier Tribunal for Scotland” means the First-tier Tribunal for Scotland, established by section 1 of the Tribunals (Scotland) Act 2014;]
  - “local authority” means a [<sup>F73</sup>council constituted under section 2 of the Local Government etc. (Scotland) Act 1994];
  - ..... <sup>F74</sup>
  - “rateable valuation” in relation to any area has the same meaning as in the Act of 1956;
  - [<sup>F75</sup>“Upper Tribunal for Scotland” means the Upper Tribunal for Scotland, established by section 1 of the Tribunals (Scotland) Act 2014.]

*Changes to legislation: There are currently no known outstanding effects for the Local Government (Financial Provisions) (Scotland) Act 1963. (See end of Document for details)*

“valuation” includes value;  
 [F76 “year” means the financial year of a local authority; and “year” followed by a reference to two calendar years means the financial year beginning in the first of those calendar years;]  
 “year of revaluation” has the same meaning as in section [F77]37 of the M13 Local Government (Scotland) Act 1975.]

(3) Any reference in this Act to any enactment shall be construed as a reference to that enactment as amended or extended by any other enactment including this Act.

**Textual Amendments**

- F71 S. 26(1) repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2\)](#), s. 34, [Sch. 6](#)
- F72 Words in s. 26 inserted (1.4.2023) by [The First-tier Tribunal for Scotland \(Transfer of Functions of Valuation Appeals Committees\) Regulations 2023 \(S.S.I. 2023/45\)](#), reg. 1(2), [sch. 2 para. 3\(3\)](#) (with sch. 1 paras. 1-4, 13-20)
- F73 Words in definition of “local authority” in s. 26(2) substituted (1.4.1996) by 1994 c. 39, s. 180(1), [Sch. 13 para. 60\(5\)](#); S.I. 1996/323, [art. 4\(1\)\(b\)\(c\)](#)
- F74 Definition repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2\)](#), s. 34, [Sch. 6](#)
- F75 Words in s. 26(2) inserted (1.4.2023) by [The Upper Tribunal for Scotland \(Transfer of Valuation for Rating Appeal Functions of the Lands Tribunal for Scotland\) Regulations 2023 \(S.S.I. 2023/48\)](#), reg. 1, [sch. 2 para. 3\(3\)](#) (with sch. 1)
- F76 Definition substituted (*retrospectively*) by [Local Government \(Miscellaneous Provisions\) \(Scotland\) Act 1981 \(c. 23, SIF 81:2\)](#), s. 40, [Sch. 3 para. 6\(1\)\(2\)](#)
- F77 Words substituted by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), [Sch. 6 Pt. II para. 27](#)

**Marginal Citations**

- M8 1947 c. 43.
- M9 1948 c. 26.
- M10 1954 c. 13.
- M11 1956 c. 60.
- M12 1958 c. 64.
- M13 1975 c. 30.

27 ..... F78 **S**

**Textual Amendments**

- F78 S. 27 repealed by [Statute Law \(Repeals\) Act 1974 \(c. 22\)](#), [Sch. Pt. XI](#)

28 **Short title and extent. S**

- (1) This Act may be cited as the Local Government (Financial Provisions) (Scotland) Act 1963.
- (2) This Act shall extend to Scotland only.

**Changes to legislation:** There are currently no known outstanding effects for the Local Government (Financial Provisions) (Scotland) Act 1963. (See end of Document for details)

SCHEDULE

1.....

F79 

**Textual Amendments**

**F79** Sch. 1 repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), **Sch. 29**

SCHEDULE

2.....

F80 

**Textual Amendments**

**F80** Sch. 2 repealed by [Local Government \(Scotland\) Act 1966 \(c. 51\)](#), **Sch. 6**

SCHEDULE

3.....

F81 

**Textual Amendments**

**F81** Sch. 3 repealed by [Statute Law \(Repeals\) Act 1974 \(c. 22\)](#), **Sch. Pt. XI**

**Changes to legislation:**

There are currently no known outstanding effects for the Local Government (Financial Provisions) (Scotland) Act 1963.