



# Local Government (Scotland) Act 1975

## 1975 CHAPTER 30

### PART I

#### FINANCE

##### *Valuation*

#### **1 The valuation roll and revaluation.**

- (1) The assessor for each valuation area shall, in respect of each year of revaluation, make up a valuation roll in the prescribed form which shall come into force on the first day of the year of revaluation.
- (2) Subject to any alterations to the valuation roll made under this section and section 2 of this Act, every valuation roll <sup>F1</sup> . . . shall remain in force until it is superseded by a new valuation roll.
- (3) The assessor for each valuation area shall—
  - (a) make such arrangements as may be necessary to secure the valuation or revaluation of all lands and heritages in the area in respect of each year of revaluation in accordance with the Valuation Acts; . . . <sup>F2</sup>
  - (b) submit such arrangements to the Secretary of State who may <sup>F3</sup> . . . approve the same with or without modifications; and
  - <sup>F4</sup>(c) .....

[<sup>F5</sup>(3A) Subsection (3B) applies where the assessor and the proprietor, tenant or occupier of lands and heritages have reached an agreement in writing as to the details to be included in the entry in the valuation roll for the lands and heritages (whether that agreement was reached before or after the draft valuation roll was published under section 1B(1)).

- (3B) The assessor must include those details in the entry for the lands and heritages, unless, since the agreement was reached, there has been an alteration in the value of the lands and heritages due to a material change of circumstances.]

*Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1975, Part I. (See end of Document for details)*

- (4) Subject to section 35 of the <sup>M1</sup>Lands Valuation (Scotland) Act 1854, the assessor for each valuation area shall retain the valuation roll and shall deliver sufficient copies thereof to the rating authority for the area.
- (5) Every rating authority shall, when copies of the valuation roll have been delivered to them, cause copies to be open to inspection until the roll ceases to be in force during ordinary business hours at their office or at such other convenient place or places as they may appoint.
- (6) The assessor for any valuation area may as respects that area, at any time after the valuation roll has been made up and before the roll has come into force, alter the roll—
- (a) by entering therein any lands and heritages which were in existence at the time when the roll was made up and which, owing to error, were not included therein;
  - (b) by entering therein any lands and heritages which have come into existence or occupancy since the roll was made up;
  - (c) to give effect to any alteration in the value of any lands and heritages which is due to a material change of circumstances;
  - (d) to correct any error of measurement, survey or classification or any clerical or arithmetical error in any entry therein;
  - <sup>F6</sup>(e) .....
- (6A) ..... <sup>F7</sup>
- <sup>F8</sup>(7) .....

#### Textual Amendments

- F1** Words in s. 1(2) repealed (19.5.1997) by 1997 c. 29, s. 33(2), **Sch. 4**; S.I. 1997/1097, art. 3(d), **Sch.**
- F2** Proviso repealed by **Abolition of Domestic Rates Etc. (Scotland) Act 1987** (c. 47, SIF 81:2), s. 34, **Sch. 6**
- F3** Words in s. 1(3)(b) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(2)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**
- F4** S. 1(3)(c) repealed (1.4.1996) by 1996 c. 39, s. 180(2), **Sch. 14** (with s. 128(2)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**
- F5** S. 1(3A)(3B) inserted (5.11.2020) by **Non-Domestic Rates (Scotland) Act 2020** (asp 4), **ss. 7, 44(2)**; S.S.I. 2020/327, sch.
- F6** S. 1(6)(e) repealed (19.5.1997) by 1997 c. 29, s. 33(2), **Sch. 4**; S.I. 1997/1097, art. 3(d), **Sch.**
- F7** S. 1(6A)–(6E) repealed by **Abolition of Domestic Rates Etc. (Scotland) Act 1987** (c. 47, SIF 81:2), s. 34, **Sch. 6**
- F8** S. 1(7) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(2)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**

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

- C1** S. 1 excluded by **Valuation and Rating (Exempted Classes) (Scotland) Act 1976** (c. 64, SIF 103:2), s. 2(2)
- C2** S. 1(2) excluded by S.I. 1983/120, **art. 4** and 1983/534, art. 3

#### Marginal Citations

- M1** 1854 c. 91.

### [<sup>F9</sup>1A Valuation of shootings and deer forests

The assessor for each valuation area must, when making up or altering a valuation roll, enter separately any—

- (a) shootings relating to,
- (b) deer forests, in so far as situated in, that area.]

#### Textual Amendments

- F9** S. 1A inserted (28.6.2016) by [Land Reform \(Scotland\) Act 2016 \(asp 18\)](#), **ss. 75(2)**, 130(1) (with s. 128); S.S.I. 2016/193, reg. 2(1), sch. (with art. 3)

### [<sup>F10</sup>1B Draft valuation roll and draft valuation notices

- (1) Before making up a valuation roll under section 1(1), an assessor must—
  - (a) publish a draft of the roll, and
  - (b) send a draft valuation notice to each person who is a proprietor, tenant or occupier of lands and heritages entered in the draft valuation roll.
- (2) A draft valuation notice is a notice setting out—
  - (a) the details included in the entry for the lands and heritages in the draft valuation roll,
  - (b) the effect of subsections (3) and (4), and
  - (c) such other information as—
    - (i) the Scottish Ministers may specify in regulations, or
    - (ii) the assessor considers appropriate.
- (3) A person who receives a draft valuation notice may make representations to the assessor as to the details to be included in the entry for the lands and heritages in the valuation roll when it is made up under section 1(1).
- (4) When the assessor makes up the valuation roll under section 1(1), the assessor may include details in an entry for lands and heritages which are different to those included in the entry for the lands and heritages in the draft valuation roll, whether as a result of representations made under subsection (3) or otherwise (but see also section 1(3A) and (3B)).
- (5) Regulations under subsection (2)(c)(i)—
  - (a) may make different provision for different purposes,
  - (b) may make incidental, supplementary, consequential, transitional, transitory or saving provision.
- (6) Regulations under subsection (2)(c)(i) are subject to the negative procedure.]

#### Textual Amendments

- F10** S. 1B inserted (5.11.2020) by [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\)](#), **ss. 8**, 44(2); S.S.I. 2020/327, sch.

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*Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1975, Part 1. (See end of Document for details)*

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## 2 Alterations to valuation roll which is in force.

(1) Subject to subsection (2) below, the assessor for any valuation area shall, as respects that area, at any time while the valuation roll is in force, alter the roll—

(a) by entering therein any lands and heritages which were in existence at the time when the roll was made up and which, owing to error, were not included therein [<sup>F11</sup>or which, being still in existence, have been erroneously deleted from the roll under paragraph (h) below];

(b) by entering therein any lands and heritages which have come into existence or occupancy since the roll was made up;

(c) by entering therein any lands and heritages—

<sup>F12</sup>(i) .....

(ii) upon their coming within the assessor's valuation area as a result of a change of the boundaries of valuation areas;

[<sup>F13</sup>(iii) upon their ceasing to be lands and heritages within the class of lands and heritages prescribed in the Water Undertakings (Rateable Values) (Scotland) Order 2003 (hereinafter in this Act referred to as "the 2003 Order");]

(d) to give effect to any alteration in the value of any lands and heritages [<sup>F14</sup>(other than lands and heritages within the class of lands and heritages prescribed in the 2003 Order)] which is due to a material change of circumstances;

(e) to give effect to any alteration in the net annual value or the rateable value of any lands and heritages in consequence of [<sup>F15</sup>—

(i)] the making of an order <sup>F16</sup>. . . , [<sup>F17</sup>under] section 1(1) of the <sup>M2</sup>Valuation for Rating (Scotland) Act 1970; [<sup>F15</sup>or

(ii) the making of regulations under section 42 of the <sup>M3</sup>Lands Valuation (Scotland) Act 1854;]

<sup>F18</sup>(ee) .....

(f) to correct any error of measurement, survey or classification or any clerical or arithmetical error in any entry therein;

[<sup>F19</sup>(ff) by entering therein, in relation to Scottish Water, any lands and heritages within the class of lands and heritages prescribed in the 2003 Order together with the rateable values prescribed and apportioned in accordance with that Order;]

<sup>F20</sup>(g) .....

(h) by deleting therefrom, with effect from such date as the assessor thinks fit, any lands and heritages which cease to exist or which, for any other reason, are no longer appropriate for inclusion in the roll

[<sup>F21</sup>and may so alter the roll to give effect to any change in the proprietorship, tenancy or occupancy of any lands and heritages.]

[<sup>F22</sup>(1A) Subject to subsection (2)(cc) below, the assessor for any valuation area shall, as respects that area, alter the roll to give effect to any decision following

[ a proposal being made under section 3ZA(1), or

<sup>F23</sup>(a)

(b)] an appeal or complaint under the Valuation Acts to a [<sup>F24</sup>court or tribunal] and such alteration shall have effect from such date as shall be determined by the court, tribunal or committee.]

(2) Any alteration to the roll—

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- (a) consisting of an entry made under subsection (1)(a) [<sup>F25</sup>or (ff)] above, shall have effect only as from the beginning of the year in which the entry is made;
- (b) consisting of an entry made under subsection (1)(b) above, shall have effect only as from the date when the lands and heritages to which the entry relates came into existence or occupancy, or as from the beginning of the year in which the entry is made, whichever is the later;
- (c) made under subsection (1)(d) above, shall <sup>F26</sup>. . . have effect only as from the date of the event by reason of which the alteration is made or as from the beginning of the year in which the alteration is made, whichever is the later:

<sup>F27F27</sup> Provided that if the proprietor, tenant or occupier of the lands and heritages has intimated in writing to the assess . . . , the alteration in the roll shall have effect as from the date of the event or as from the beginning of the year in which intimation of the event is made, whichever is the later, . . .

- <sup>F28</sup>(cc) made under [<sup>F29</sup>subsection (1A)] above following upon [<sup>F30</sup>a proposal made by virtue of section 3ZA(2)(b) or an appeal under section 3ZB(1) in relation to such a proposal] by a person who has become the proprietor, tenant or occupier of lands and heritages shall have effect only as from the date when he became such proprietor, tenant or occupier;
- (d) consisting of such a correction as is referred to in subsection (1)(f) above shall [<sup>F31</sup>, subject to section 20 of the <sup>M4</sup>Local Government (Financial Provisions) (Scotland) Act 1963,] have effect only as from the date when the erroneous entry which is so corrected was made in the role or as from the beginning of the year in which the correction is made, whichever is the later;

and the date on which any alteration in the roll made under this section comes into effect shall be stated in the roll.

- (3) Where, at any time before an appeal or complaint against an entry in the valuation roll is determined by [<sup>F32</sup>the First-tier Tribunal for Scotland][<sup>F33</sup>or by the [<sup>F34</sup>Upper] Tribunal for Scotland], the parties reach agreement as to what should be done about the entry, the assessor may without further procedure make such alteration in the roll as is necessary to give effect to the agreement.

[<sup>F35</sup>(3A) Where an appeal has been made to [<sup>F36</sup>the First-tier Tribunal for Scotland] in relation to the entry, subsection (3) applies only if the appeal has been withdrawn.]

<sup>F37</sup>(4) . . . . .

#### Textual Amendments

- F11** Words added by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), s. 21, [Sch.2 para. 13\(1\)](#)
- F12** S. 2(1)(c)(i) repealed (19.5.1997) by 1997 c. 29, s. 33(2), [Sch. 4](#); S.I. 1997/1097, art. 3(d), [Sch.](#)
- F13** S. 2(1)(c)(iii) inserted (retrospective to 1.4.2002) by [The Water Undertakings \(Rateable Values\) \(Scotland\) Order 2003 \(S.S.I. 2003/187\)](#), [arts. 1, 8\(1\)](#)
- F14** Words in s. 2(1)(d) inserted (retrospective to 1.4.2002) by [The Water Undertakings \(Rateable Values\) \(Scotland\) Order 2003 \(S.S.I. 2003/187\)](#), [arts. 1, 8\(2\)](#)
- F15** Words in s. 2(1)(e) inserted (1.4.1995) by 1994 c. 39, s. 180(1), [Sch. 13 para. 100\(2\)](#) (with s. 128(2)); S.I. 1995/3150, [art. 4\(c\)](#)
- F16** Words repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2\)](#), s. 34, [Sch. 6](#)
- F17** Word in s. 2(1)(e) substituted (1.4.1992) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(1), [Sch. 13 para. 41](#) (with s. 118(1)(2)(4)); S.I. 1992/818, [art. 2\(a\)](#).

*Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1975, Part I. (See end of Document for details)*

- F18** S. 2(1)(ee) repealed (19.5.1997) by 1997 c. 29, s. 33(1), **Sch. 3 para. 12(a)**; S.I. 1997/1097, art. 3(c), **Sch.**
- F19** S. 2(1)(ff) inserted (retrospective to 1.4.2002) by The Water Undertakings (Rateable Values) (Scotland) Order 2003 (S.S.I. 2003/187), **arts. 1, 8(3)**
- F20** S. 2(1)(g) repealed (19.5.1997) by 1997 c. 29, s. 33(2), **Sch. 4**; S.I. 1997/1097, art. 3(d), **Sch.**
- F21** Words inserted by Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31, SIF 103:2), s. 21, **Sch. 2 para. 13(3)**
- F22** S. 2(1A) inserted (19.5.1997) by 1997 c. 29, s. 33(1), **Sch. 3 para. 12(b)**; S.I. 1997/1097, **art. 3(c)**
- F23** Words in s. 2(1A) inserted (5.11.2020 for specified purposes, 1.4.2023 in so far as not already in force) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 10(2)(a), 44(2)**; S.S.I. 2020/327, reg. 2(3)(a)(b)
- F24** Words in s. 2(1A) 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. 6(2)(a)** (with sch. 1 paras. 1-4, 13-20)
- F25** Words in s. 2(2)(a) inserted (retrospective to 1.4.2002) by The Water Undertakings (Rateable Values) (Scotland) Order 2003 (S.S.I. 2003/187), **arts. 1, 8(4)**
- F26** Words (comprising s. 2(2)(c)(i) and part of (ii)) repealed by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2), s. 34, **Sch. 6**
- F27** Words in s. 2(2)(c) proviso omitted (19.5.1997) by virtue of 1997 c. 29, s. 33(1), **Sch. 3 para. 12(c)(i)**; S.I. 1997/1097, **art. 3(c)**
- F28** S. 2(2)(cc) inserted by Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31, SIF 103:2), s. 21, **Sch. 2 para. 14**
- F29** Words in s. 2(2)(cc) substituted (19.5.1997) by 1997 c. 29, s. 33(1), **Sch. 3 para. 12(c)(ii)**; S.I. 1997/1097, **art. 3(c)**
- F30** Words in s. 2(2)(cc) substituted (5.11.2020 for specified purposes, 1.4.2023 in so far as not already in force) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 10(2)(b), 44(2)**; S.S.I. 2020/327, reg. 2(3)(a)(b)
- F31** Words inserted by Local Government (Miscellaneous Provisions) (Scotland) Act 1981 (c. 23, SIF 81:2), **Sch. 3 para 32**
- F32** Words in s. 2(3) 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. 6(2)(b)** (with sch. 1 paras. 1-4, 13-20)
- F33** Words inserted by Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31, SIF 103:2), s. 21, **Sch. 2 para. 15**
- F34** Word in s. 2(3) 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. 4(2)** (with sch. 1)
- F35** S. 2(3A) inserted (5.11.2020 for specified purposes, 1.4.2023 in so far as not already in force) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 10(2)(c), 44(2)**; S.S.I. 2020/327, reg. 2(3)(a)(b)
- F36** Words in s. 2(3A) 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. 6(2)(c)** (with sch. 1 paras. 1-4, 13-20)
- F37** S. 2(4) repealed by Statute Law (Repeals) Act 1986 (c. 12), s.1(1), **Sch. 1 Pt. VII**

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

- C3** S. 2 excluded by Valuation and Rating (Exempted Classes) (Scotland) Act 1976 (c. 64, S IF 103:2), **s. 2(2)**
- C4** S. 2(1) excluded by S.I. 1983/120, **art. 4** and 1983/534, art. 3
- C5** S. 2(1)(d) explained by Lands Valuation Amendment (Scotland) Act 1982 (c. 57, SIF 103:2), **s. 1(4)**
- C6** S. 2(1)(2) modified by S.I. 1979/951, **arts. 3, 10(a)**
- C7** S. 2(1) modified (for the financial year 1994-95) by S.I. 1994/913, **arts. 1(2), 7(2)**  
S. 2(1) modified (for the financial year 1994-95) by S.I. 1994/2071, **arts. 1(2), 9(3)**  
S. 2(1) modified (for the financial year 1994-95) by S.I. 1994/2073, **arts. 1(2), 8(3)**

**Changes to legislation:** There are currently no known outstanding effects for the Local Government (Scotland) Act 1975, Part I. (See end of Document for details)

- S. 2(1) modified (for the financial year 1994-95) by S.I. 1994/2075, **arts. 1(2), 9(3)**
- S. 2(1) modified (for the financial year 1994-95) by S.I. 1994/2080, **arts. 1(2), 9(3)**
- S. 2(1) modified (for the financial year 1994-95) by S.I. 1994/2081, **arts. 1(2), 9(3)**
- S. 2(1) modified (for the financial year 1995-96) by S.I. 1995/366, **arts. 1, 7(2)**
- S. 2(1) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/369, **arts. 1, 10(3)**
- S. 2(1) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/370, **arts. 1, 10(3)**
- S. 2(1) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/373, **arts. 1, 10(3)**
- S. 2(1) modified (for the financial years 2000-01 to 2004-05) by S.S.I. 2000/85, **arts. 1, 8(3)**
- S. 2(1) modified (for the financial years 2000-01 to 2004-05) by S.S.I. 2000/87, **arts. 1, 7(2)**
- S. 2(1) modified (for the financial year 2000-01 and the four following financial years) by S.S.I. 2000/86, **arts. 1, 8(2)**
- S. 2(1) modified (for the financial year 2000-01 and the four following financial years) by S.S.I. 2000/88, **arts. 13, 15(3)** (which art. 15(3) is omitted (31.3.2002) by virtue of S.S.I. 2002/158, **art. 13**)
- S. 2(1) modified (for the financial year 1999-2000) by S.S.I. 2000/89, **arts. 1(2), 8(3)** (which S.S.I. is revoked by S.S.I. 2000/424, **art. 9**)
- S. 2(1) modified (for the financial year 2000-01 and the four following financial years) by S.S.I. 2000/90, **arts. 1, 9(3)**
- S. 2(1) modified (for the financial year 2000-01 and for any subsequent financial year) by S.S.I. 2000/91, **arts. 1, 8(3)**
- S. 2(1) modified (for the financial year 2000-01 and for each subsequent financial year) by S.S.I. 2000/285, **arts. 1(2), 10(3)**
- S. 2(1) modified (for the financial years 2000-01 to 2004-05) by S.S.I. 2000/424, **arts. 1(2), 8(3)**
- S. 2(1) modified (for the financial year 2002-02 and the three following financial years) by The Electricity Lands and Generators (Rateable Values) (Scotland) Variation Order 2002 (S.S.I. 2002/158), arts. {18}, 19
- C8** S. 2(1)(c) modified (for the financial years 1993-94 and 1994-95) by S.I. 1994/911, **arts. 1(2), 7(1)**
- S. 2(1)(c) modified (for the financial year 1994-95) by S.I. 1994/913, **arts. 1(2), 7(1)**
- S. 2(1)(c) modified (for the financial year 1994-95) by S.I. 1994/2071, **arts. 1(2), 9(1)**
- S. 2(1)(c) modified (for the financial year 1994-95) by S.I. 1994/2073, **arts. 1(2), 8(1)**
- S. 2(1)(c) modified (for the financial year 1994-95) by S.I. 1994/2075, **arts. 1(2), 9(1)**
- S. 2(1)(c) modified (for the financial year 1994-95) by S.I. 1994/2080, **arts. 1(2), 9(1)**
- S. 2(1)(c) modified (for the financial year 1994-95) by S.I. 1994/2081, **arts. 1(2), 9(1)**
- S. 2(1)(c) modified (for the financial year 1995-96) by S.I. 1995/366, **arts. 1, 7(1)**
- S. 2(1)(c) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/369, **arts. 1, 10(1)**
- S. 2(1)(c) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/370, **arts. 1, 10(1)**
- S. 2(1)(c) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/373, **arts. 1, 10(1)**
- S. 2(1)(c) modified (for the financial years 2000-01 to 2004-05) by S.S.I. 2000/85, **arts. 1, 8(1)**
- S. 2(1)(c) modified (for the financial year 2000-01 and the four following financial years) by S.S.I. 2000/86, **arts. 1, 8(1)**
- S. 2(1)(c) modified (for the financial years 2000-01 to 2004-05) by S.S.I. 2000/87, **arts. 1, 7(1)**
- S. 2(1)(c) modified (for the financial year 2000-01 and the four following financial years) by S.S.I. 2000/88, **arts. 13, 15(1)**
- S. 2(1)(c) modified (for the financial year 1999-2000) by S.S.I. 2000/89, **arts. 1(2), 8(1)** (which S.S.I. is revoked by S.S.I. 2000/424, **art. 9**)
- S. 2(1)(c) modified (for the financial year 2000-01 and the four following financial years) by S.S.I. 2000/90, **arts. 1, 9(1)**
- S. 2(1)(c) modified (for the financial year 2000-01 and for any subsequent financial year) by S.S.I. 2000/91, **arts. 1, 8(1)**
- S. 2(1)(c) modified (for the financial year 2000-01 and for each subsequent financial year) by S.S.I. 2000/285, **arts. 1(2), 10(1)**
- S. 2(1)(c) modified (for the financial years 2000-2001 to 2004-05) by S.S.I. 2000/424, **arts. 1(2), 8(1)**
- C9** S. 2(1)(d) modified (for the financial years 1993-94 and 1994-95) by S.I. 1994/911, **arts. 1(2), 7(2)**
- S. 2(1)(d) modified (for the financial year 1994-95) by S.I. 1994/2071, **arts. 1(2), 9(2)**

*Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1975, Part 1. (See end of Document for details)*

- S. 2(1)(d) modified (for the financial year 1994-95) by [S.I. 1994/2073, arts. 1\(2\), 8\(2\)](#)
- S. 2(1)(d) modified (for the financial year 1994-95) by [S.I. 1994/2075, arts. 1\(2\), 9\(2\)](#)
- S. 2(1)(d) modified (for the financial year 1994-95) by [S.I. 1994/2080, arts. 1\(2\), 9\(2\)](#)
- S. 2(1)(d) modified (for the financial year 1994-95) by [S.I. 1994/2081, arts. 1\(2\), 9\(2\)](#)
- S. 2(1)(d) modified (for the financial years 1995-96 to 1999-2000) by [S.I. 1995/369, arts. 1, 10\(2\)](#)
- S. 2(1)(d) modified (for the financial years 1995-96 to 1999-2000) by [S.I. 1995/370, arts. 1, 10\(2\)](#)
- S. 2(1)(d) modified (for the financial years 1995-96 to 1999-2000) by [S.I. 1995/373, arts. 1, 10\(2\)](#)
- S. 2(1)(d) modified (for the financial years 2000-01 to 2004-05) by [S.S.I. 2000/85, arts. 1, 8\(2\)](#)
- S. 2(1)(d) modified (for the financial year 2000-01 and the four following financial years) by [S.S.I. 2000/88, art. 13, 15\(2\)](#)
- S. 2(1)(d) modified (for the financial year 1999-2000) by [S.S.I. 2000/89, arts. 1\(2\), 8\(2\)](#) (which S.S.I. is revoked by [S.S.I. 2000/424, art. 9](#))
- S. 2(1)(d) modified (for the financial year 2000-01 and the four following financial years) by [S.S.I. 2000/90, arts. 1, 9\(2\)](#)
- S. 2(1)(d) modified (for the financial year 2000-01 and for any subsequent financial year) by [S.S.I. 2000/91, arts. 1, 8\(2\)](#)
- S. 2(1)(d) modified (for the financial year 2000-01 and for each subsequent financial year) by [S.S.I. 2000/285, arts. 1\(2\), 10\(2\)](#)
- S. 2(1)(d) modified (for the financial years 2000-01 to 2004-05) by [S.S.I. 2000/424, arts. 1\(2\), 8\(2\)](#)
- C10** S. 2(2)(a) modified (for the financial years 1993-94 and 1994-95) by [S.I. 1994/911, arts. 1\(2\), 7\(4\)](#)
- S. 2(2)(a) modified (for the financial year 1995-96) by [S.I. 1995/366, arts. 1, 7\(3\)](#)
- S. 2(2)(a) modified (for the financial years 1995-96 to 1999-2000) by [S.I. 1995/369, arts. 1, 10\(4\)](#)
- S. 2(2)(a) modified (for the financial years 1995-96 to 1999-2000) by [S.I. 1995/370, arts. 1, 10\(4\)](#)
- S. 2(2)(a) modified (for the financial years 1995-96 to 1999-2000) by [S.I. 1995/373, arts. 1, 10\(4\)](#)
- S. 2(2)(a) modified (for the financial years 1995-96 to 1999-2000) by [S.I. 1995/930, arts. 1, 9\(4\)](#)
- S. 2(2)(a) modified (for the financial years 2000-01 to 2004-05) by [S.S.I. 2000/85, arts. 1, 8\(4\)](#)
- S. 2(2)(a) modified (for the financial year 2000-01 and the four following financial years) by [S.S.I. 2000/86, arts. 1, 8\(3\)](#)
- S. 2(2)(a) modified (for the financial years 2000-01 to 2004-05) by [S.S.I. 2000/87, arts. 1, 7\(3\)](#)
- S. 2(2)(a) modified (for the financial year 2000-01 and the four following financial years) by [S.S.I. 2000/88, arts. 13, 15\(4\)](#)
- S. 2(2)(a) modified (for the financial year 2000-01 and the four following financial years) by [S.S.I. 2000/90, arts. 1, 9\(4\)](#)
- S. 2(2)(a) modified (for the financial year 2000-01 and for any subsequent financial year) by [S.S.I. 2000/91, arts. 1, 8\(4\)](#)
- S. 2(2)(a) modified (for the financial year 2000-01 and for each subsequent financial year) by [S.S.I. 2000/285, arts. 1\(2\), 10\(4\)](#)

#### Marginal Citations

- M2** 1970 c. 4.  
**M3** 1854 c. 91.  
**M4** 1963 c. 12.

#### <sup>F38</sup>2A Mark in valuation roll for new or improved properties

- (1) Subsection (2) applies where an assessor—
- (a) makes or alters an entry in the valuation roll, and
  - (b) the entry as made or altered relates to newly built lands and heritages or improved lands and heritages.
- (2) The assessor must include a mark in the entry to show that it relates to newly built lands and heritages or (as the case may be) improved lands and heritages.



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- (3) An entry in the valuation roll relates to newly built lands and heritages if—
- (a) the entry as made or (as the case may be) altered shows one or more buildings or parts of a building, and
  - (b) none of those buildings or parts of a building—
    - (i) were shown in any entry in the valuation roll or valuation list for the day immediately prior to the day on which the entry or (as the case may be) alteration takes effect, or
    - (ii) would have been shown in such an entry in the valuation roll but for an enactment providing for them not to be entered in the roll.
- (4) An entry in the valuation roll relates to improved lands and heritages if—
- (a) the entry is altered to show a relevant increase in the rateable value of the lands and heritages to which the entry relates, and
  - (b) the entry as altered does not relate to newly built lands and heritages.
- (5) A “relevant increase” in the rateable value of lands and heritages is an increase—
- (a) which is caused, in whole or in part,
    - [<sup>F39</sup>(i)] by the erection, construction, refurbishment or extension of one or more buildings or parts of a building which form part of the lands and heritages, <sup>F40</sup> ...
    - [ by the installation of solar cells or solar panels, as specified in <sup>F41</sup>(ii) paragraph (n) of table 1 of the schedule of the 2000 Regulations, to the extent that the solar cells or solar panels fall within class 1 or class 2 in the schedule of the 2000 Regulations,
    - (iii) by the installation of plant and machinery, to the extent that the plant and machinery falls within class 4 in the schedule of the 2000 Regulations, and]
  - (b) none of which is attributable to—
    - (i) the combination, division or reorganisation of lands and heritages which were shown, in whole or in part, in different entries in the valuation roll for the day immediately prior to the day on which the alteration takes effect, <sup>F42</sup> ...
    - <sup>F42</sup>(ii) .....
- (6) A mark included in an entry in the valuation roll under subsection (2) must be removed from the entry on the next occasion when the entry is altered by an assessor.
- (7) The Scottish Ministers may by regulations—
- (a) make provision about things that are, or are not, to be treated as a “building” for the purposes of this section,
  - (b) modify the definition of “relevant increase” in subsection (5).
- (8) Before—
- (a) making regulations under subsection (7)(a), or
  - (b) laying a draft of a Scottish statutory instrument containing regulations under subsection (7)(b) before the Scottish Parliament,
- the Scottish Ministers must consult such persons as they consider appropriate.
- (9) Regulations under subsection (7)—
- (a) may make different provision for different purposes,

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- (b) may make incidental, supplementary, consequential, transitional, transitory or saving provision.
- (10) Regulations under—
  - (a) subsection (7)(a) are subject to the negative procedure,
  - (b) subsection (7)(b) are subject to the affirmative procedure.
- (11) In subsection (3)(b)(ii), “enactment” includes an Act of the Scottish Parliament and an instrument made under such an Act.]
- [<sup>F43</sup>(12) In subsection (5)(a), “the 2000 Regulations” means the Valuation for Rating (Plant and Machinery) (Scotland) Regulations 2000.]

#### Textual Amendments

- F38** S. 2A inserted (5.11.2020 for specified purposes, 1.4.2021 in so far as not already in force) by [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\)](#), **ss. 3**, 44(2); S.S.I. 2020/327, reg. 2(2)(a)(b)
- F39** Words in s. 2A(5)(a) renumbered as s. 2A(5)(a)(i) (1.4.2022) by [The Non-Domestic Rates \(Valuation Roll\) \(Modification\) \(Scotland\) Regulations 2022 \(S.S.I. 2022/126\)](#), regs. 1, **2(2)(a)(ii)**
- F40** Word in s. 2A(5)(a) omitted (1.4.2022) by virtue of [The Non-Domestic Rates \(Valuation Roll\) \(Modification\) \(Scotland\) Regulations 2022 \(S.S.I. 2022/126\)](#), regs. 1, **2(2)(a)(i)**
- F41** S. 2A(5)(a)(ii)(iii) inserted (1.4.2022) by [The Non-Domestic Rates \(Valuation Roll\) \(Modification\) \(Scotland\) Regulations 2022 \(S.S.I. 2022/126\)](#), regs. 1, **2(2)(a)(iii)**
- F42** S. 2A(5)(b)(ii) and word omitted (1.4.2022) by virtue of [The Non-Domestic Rates \(Valuation Roll\) \(Modification\) \(Scotland\) Regulations 2022 \(S.S.I. 2022/126\)](#), regs. 1, **2(2)(b)**
- F43** S. 2A(12) inserted (1.4.2022) by [The Non-Domestic Rates \(Valuation Roll\) \(Modification\) \(Scotland\) Regulations 2022 \(S.S.I. 2022/126\)](#), regs. 1, **2(3)**

### 3 Provisions supplementary to sections 1 and 2.

- (1) The assessor shall, upon making an alteration in the valuation roll under section 1(6) or 2(1) [<sup>F44</sup>(1A)] or (3) of this Act [<sup>F45</sup>or upon deleting lands and heritages therefrom in pursuance of section 1(2) of the <sup>M5</sup>Valuation and Rating (Exempted Classes) (Scotland) Act 1976], send to the rating authority a copy of the relevant entry in the roll or, as the case may be, notification of deletion of the relevant lands and heritages from the roll.
- (2) The assessor for each valuation area shall send to each person who is a proprietor, tenant or occupier of lands and heritages which are included in the valuation roll a notice in the prescribed form setting forth the details of the relevant entry in the roll (including such an entry as is referred to in subsection (1) above <sup>F46</sup> . . . )<sup>F47</sup> ...
- [<sup>F48</sup>(2ZA) A notice under subsection (2)—
  - (a) must include such information in relation to the rateable value included in the entry to which the notice relates as the Scottish Ministers may specify in regulations,
  - (b) may include such other information as the assessor considers appropriate.
- (2ZB) The assessor may send a notice under subsection (2) by electronic means if—
  - (a) the assessor and the recipient of the notice have, before the notice is sent, agreed in writing that the assessor may send such a notice to the recipient by transmission to an electronic address and in an electronic form specified by the recipient for that purpose, and

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(b) the notice is sent to that address in that form.]

<sup>F49</sup>(2A) .....

<sup>F50</sup>(2B) .....

(3) The assessor shall, upon altering the valuation roll by deleting lands and heritages therefrom, notify each person named in the roll as proprietor, tenant or occupier of those lands and heritages of the deletion.

<sup>F51</sup>(4) .....

<sup>F52</sup>(4A) .....

(5) Any person interested may at all reasonable times, free of charge, inspect and take copies of and extracts from any valuation roll prepared under the Valuation Acts and in the possession of the assessor; and an assessor shall, on an application made to him by any interested person, inform that person whether any entry in the valuation roll is subject to a pending [<sup>F53</sup> proposal under section 3ZA(1),] appeal or complaint.

[<sup>F54</sup>(6) Regulations under subsection (2ZA)(a)—

(a) may make different provision for different purposes,

(b) may make incidental, supplementary, consequential, transitional, transitory or saving provision.

(7) Regulations under subsection (2ZA)(a) are subject to the negative procedure.]

#### Textual Amendments

**F44** Word in s. 3(1) inserted (19.5.1997) by 1997 c. 29, s. 33(1), **Sch. 3 para. 13(a)**; S.I. 1997/1097, **art. 3(c)**

**F45** Words inserted by Valuation and Rating (Exempted Classes) (Scotland) Act 1976 (c. 64, SIF 103:2), **s. 1(3)**

**F46** Words in s. 3(2) repealed (19.5.1997) by 1997 c. 29, s. 33(2), **Sch. 4**; S.I. 1997/1097, art. 3(d), **Sch.**

**F47** Words in s. 3(2) repealed (5.11.2020 for specified purposes, 1.4.2023 in so far as not already in force) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 10(3)(a)**, 44(2); S.S.I. 2020/327, reg. 2(3)(a)(b)

**F48** S. 3(2ZA)(2ZB) inserted (5.11.2020) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 9(a)**, 44(2); S.S.I. 2020/327, sch.

**F49** S. 3(2A) repealed (5.11.2020 for specified purposes, 1.4.2023 in so far as not already in force) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 10(3)(b)**, 44(2); S.S.I. 2020/327, reg. 2(3)(a)(b)

**F50** S. 3(2B) repealed (5.11.2020 for specified purposes, 1.4.2023 in so far as not already in force) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 10(3)(b)**, 44(2); S.S.I. 2020/327, reg. 2(3)(a)(b)

**F51** S. 3(4) repealed (5.11.2020 for specified purposes, 1.4.2023 in so far as not already in force) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 10(3)(b)**, 44(2); S.S.I. 2020/327, reg. 2(3)(a)(b)

**F52** S. 3(4A) repealed (5.11.2020 for specified purposes, 1.4.2023 in so far as not already in force) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 10(3)(b)**, 44(2); S.S.I. 2020/327, reg. 2(3)(a)(b)

**F53** Words in s. 3(5) inserted (5.11.2020 for specified purposes, 1.4.2023 in so far as not already in force) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 10(3)(c)**, 44(2); S.S.I. 2020/327, reg. 2(3)(a)(b)

**F54** S. 3(6)(7) inserted (5.11.2020) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 9(b)**, 44(2); S.S.I. 2020/327, sch.

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

**C11** S. 3 extended by S.I. 1983/120, **art. 5** and 1983/534, art. 4

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- C12** S. 3 extended by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2, 103:2\)](#), s. 2(7), **Sch. 1 Pt. I para. 14**
- C13** S. 3 extended (6.3.1992) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 72(8), **Sch. 5 para. 11** (with s. 118(1)(2)(4)).
- C14** S. 3(1) amended (1.4.2000) by [1997 c. 29, s. 6\(3\)](#); S.I. 1998/2329, **art. 3**
- C15** S. 3(2) modified (for the financial year 1994-95) by S.I. 1994/2068, **arts. 1(2)**, 8(4)  
 S. 3(2) modified (for the financial year 1994-95) by S.I. 1994/2071, **arts. 1(2)**, 9(4)  
 S. 3(2) modified (for the financial year 1994-95) by S.I. 1994/2073, **arts. 1(2)**, 8(4)  
 S. 3(2) modified (for the financial year 1994-95) by S.I. 1994/2074, **arts. 1(2)**, 9(4)  
 S. 3(2) modified (for the financial year 1994-95) by S.I. 1994/2075, **arts. 1(2)**, 9(4)  
 S. 3(2) modified (for the financial year 1994-95) by S.I. 1994/2080, **arts. 1(2)**, 9(4)  
 S. 3(2) modified (for the financial year 1994-95) by S.I. 1994/2081, **arts. 1(2)**, 9(4)  
 S. 3(2) modified (for the financial year 1999-2000) by S.S.I. 2000/89, **arts. 1(2)**, 8(4) (which was revoked by S.S.I. 2000/424, **art. 9**)  
 S. 3(2) modified (for the financial years 2000-2001 to 2004-2005) by S.S.I. 2000/424, **arts. 1(2)**, 8(4)
- C16** S. 3(3) amended by [Rating \(Caravan Sites\) Act 1976 \(c. 15, SIF 103:2\)](#), s. 4(1)
- C17** S. 3(4) modified (for the financial years 1993-94 and 1994-95) by S.I. 1994/911, **arts. 1(2)**, 7(5)  
 S. 3(4) modified (for the financial year 1994-95) by S.I. 1994/2068, **arts. 1(2)**, 8(5)  
 S. 3(4) modified (for the financial years 2000-01 to 2004-05) by S.S.I. 2000/85, **arts. 1**, 8(5)  
 S. 3(4) modified (for the financial year 1994-95) by S.I. 1994/2071, **arts. 1(2)**, 9(5)  
 S. 3(4) modified (for the financial year 1994-95) by S.I. 1994/2073, **arts. 1(2)**, 8(5)  
 S. 3(4) modified (for the financial year 1994-95) by S.I. 1994/2074, **arts. 1(2)**, 8(5)  
 S. 3(4) modified (for the financial year 1994-95) by S.I. 1994/2075, **arts. 1(2)**, 9(5)  
 S. 3(4) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/369, **arts. 1**, 10(5)  
 S. 3(4) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/370, **arts. 1**, 10(5)  
 S. 3(4) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/373, **arts. 1**, 10(5)  
 S. 3(4) modified (for the financial year 2000-01 and for any subsequent financial year) by S.S.I. 2000/91, **arts. 1**, 8(5)  
 S. 3(4) modified (for the financial year 2000-01 and the four following financial years) by S.S.I. 2000/90, **arts. 1**, 9(5)  
 S. 3(4) modified (for the financial year 2000-01 and for each subsequent financial year) by S.S.I. 2000/285, **arts. 1(2)**, 10(1)  
 S. 3(4) modified (for the financial year 1994-95) by S.I. 1994/2080, **arts. 1(2)**, 9(5)  
 S. 3(4) modified (for the financial year 1994-95) by S.I. 1994/2081, **arts. 1(2)**, 9(5)  
 S. 3(4) modified (for the financial year 1999-2000) by S.S.I. 2000/89, **arts. 1(2)**, 8(5) (which was revoked by S.S.I. 2000/424, **art. 9**)  
 S. 3(4) modified (for the financial years 2000-2001 to 2004-2005) by S.S.I. 2000/424, **arts. 1(2)**, 8(5)  
 S. 3(4) modified (for the financial year 2000-01 and the four following financial years) by S.S.I. 2000/88, **arts. 13**, 15(5)

#### Marginal Citations

**M5** 1976 c. 64.

### [<sup>F55</sup>3ZA Proposal to alter entry in valuation roll

- (1) The proprietor, tenant or occupier of lands and heritages may make a proposal to the assessor who has the function of valuing the lands and heritages to alter the entry for those lands and heritages in the valuation roll in accordance with this section.
- (2) A proposal may be made in relation to an entry—

- (a) where the proprietor, tenant or occupier receives a notice under section 3(2) in relation to the entry, other than a notice sent following an alteration to the valuation roll under—
    - (i) section 2(1A) as a result of a proposal or appeal made by the proprietor, tenant or (as the case may be) occupier, or
    - (ii) section 2(3) as a result of an agreement between the proprietor, tenant or (as the case may be) occupier and the assessor,
  - (b) where a person becomes the proprietor, tenant or occupier of the lands and heritages to which the entry relates,
  - (c) on the ground that, since the entry was made, there has been a material change of circumstances,
  - (d) on the ground that there is an error in the entry of the type referred to in section 2(1)(f).
- (3) A person may not make a proposal in pursuance of subsection (2)(a) where—
- (a) the notice under section 3(2) relates to an entry included in the valuation roll when it was made up under section 1(1), and
  - (b) the details included in the entry are in accordance with an agreement in writing between that person and the assessor as to the details to be included in the entry.
- (4) A proposal may be made in pursuance of subsection (2)(b) whether or not any previous proprietor, tenant or occupier of the lands and heritages—
- (a) reached an agreement with the assessor in relation to the entry,
  - (b) made a proposal to the assessor in relation to the entry,
  - (c) appealed to the valuation appeal committee <sup>[F56]</sup>or the First-tier Tribunal for Scotland] in relation to the entry.
- (5) A proposal must—
- (a) be made in writing,
  - (b) set out how the person making the proposal wants the assessor to alter the entry.
- (6) The assessor may decide—
- (a) to alter the entry in accordance with—
    - (i) the proposal, or
    - (ii) an agreement in writing between the assessor and the person who made the proposal reached after the proposal was made,
  - (b) to alter the entry other than in accordance with the proposal or such an agreement (including by either increasing or decreasing the rateable value shown in the entry),
  - (c) not to alter the entry.
- (7) The Scottish Ministers may by regulations make provision for or about—
- (a) the period within which a proposal may be made,
  - (b) the form in which a proposal is to be made,
  - (c) information to be included in, and documents to be submitted with, a proposal,
  - (d) notices to be sent by an assessor to the person who made the proposal or any other person with an interest in the lands and heritages to which the proposal relates,

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- (e) fees payable in connection with a proposal (including provision about circumstances in which a fee may be repaid),
  - (f) the day from which an alteration made to an entry in the valuation roll following a decision under subsection (6)(a) or (b) is to have effect,
  - (g) such other matters in connection with the making of a proposal as the Scottish Ministers consider appropriate.
- (8) Before laying a draft of a Scottish statutory instrument containing regulations under subsection (7)(e) before the Scottish Parliament, the Scottish Ministers must consult—
- (a) such person or persons as appear to the Scottish Ministers to represent the interests of—
    - (i) local authorities,
    - (ii) assessors,
    - (iii) the business sector, and
    - (iv) other ratepayers,
 as the Scottish Ministers consider appropriate,
  - (b) such other persons as they consider appropriate.
- (9) Regulations under subsection (7)—
- (a) may make different provision for different purposes,
  - (b) may make incidental, supplementary, consequential, transitional, transitory or saving provision.
- (10) Regulations under subsection (7) are subject to—
- (a) the affirmative procedure, if they make provision under subsection (7)(e),
  - (b) otherwise, the negative procedure.
- (11) In this section and section 3ZB, “proposal” means a proposal made under subsection (1).]

#### Textual Amendments

**F55** Ss. 3ZA, 3ZB inserted (5.11.2020 for specified purposes, 1.4.2023 in so far as not already in force) by [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\)](#), ss. **10(4)**, 44(2); S.S.I. 2020/327, reg. 2(3)(a)(b)

**F56** Words in s. 3ZA(4)(c) 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. 6(3)** (with sch. 1 paras. 1-4, 13-20)

#### [<sup>F55</sup>3ZB [<sup>F57</sup>Appeal to the First-tier Tribunal]

- (1) A person who is the proprietor, tenant or occupier of lands and heritages may appeal to the [<sup>F58</sup>First-tier Tribunal for Scotland]—
- (a) against a decision of the assessor, in relation to a proposal made by the person, under section 3ZA(6)(b) or (c),
  - (b) if—
    - (i) the person has made a proposal in relation to the entry,
    - (ii) the period set out in regulations under subsection (7)(a) for an appeal to be made has begun, and
    - (iii) the assessor has not made a decision under section 3ZA(6).

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- (2) An appeal under subsection (1)(b) is to be treated as if it were an appeal against a decision under section 3ZA(6)(c).
- (3) An appeal under subsection (1)—
  - (a) must be made within the period set out in regulations under subsection (7)(a) (and the [F58First-tier Tribunal for Scotland] may not allow it to be made after the end of that period),
  - (b) may be withdrawn only with the permission of the [F58First-tier Tribunal for Scotland] (whether or not the appellant and the assessor have reached an agreement as to the alteration of the entry to which the appeal relates).
- (4) On an appeal under subsection (1), the [F58First-tier Tribunal for Scotland]—
  - (a) is to decide what alterations (if any) the assessor is to make to the entry,
  - (b) may (in particular) decide that the rateable value shown in the entry is to be either increased or decreased.
- (5) Subsection (6) applies where—
  - (a) an appeal under subsection (1) relates to a proposal made in pursuance of section 3ZA(2)(c), and
  - (b) it is proved that there has been a change of circumstance which has materially reduced the extent to which beneficial occupation of the lands and heritages to which the appeal relates can be enjoyed.
- (6) The [F58First-tier Tribunal for Scotland] may decide that the entry is to be altered even if it is not proved that the change of circumstances has affected the value of the lands and heritages to any specific extent.
- (7) The Scottish Ministers may by regulations make provision for or about—
  - (a) the period within which an appeal under subsection (1) is to be made,
  - (b) information to be included in, and documents to be submitted with, such an appeal,
  - (c) circumstances in which such an appeal may be made only with the permission of the [F58First-tier Tribunal for Scotland],
  - (d) fees payable in connection with such an appeal (including provision about circumstances in which a fee may be repaid),
  - (e) the procedure to be followed in such an appeal (including evidence which may be led),
  - (f) the period within which such an appeal is to be disposed of,
  - (g) such other matters in connection with such appeals as the Scottish Ministers consider appropriate.
- (8) Before laying a draft of a Scottish statutory instrument containing regulations under subsection (7)(d) before the Scottish Parliament, the Scottish Ministers must consult—
  - (a) such person or persons as appear to the Scottish Ministers to represent the interests of—
    - (i) local authorities,
    - (ii) assessors,
    - (iii) the business sector, and
    - (iv) other ratepayers,as the Scottish Ministers consider appropriate,
  - (b) such other persons as they consider appropriate.

*Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1975, Part 1. (See end of Document for details)*

- (9) Regulations under subsection (7)—
  - (a) may make different provision for different purposes,
  - (b) may make incidental, supplementary, consequential, transitional, transitory or saving provision.
- (10) Regulations under subsection (7) are subject to—
  - (a) the affirmative procedure, if they make provision under subsection (7)(d),
  - (b) otherwise, the negative procedure.]

**Textual Amendments**

- F55** Ss. 3ZA, 3ZB inserted (5.11.2020 for specified purposes, 1.4.2023 in so far as not already in force) by [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\)](#), **ss. 10(4)**, 44(2); S.S.I. 2020/327, reg. 2(3)(a)(b)
- F57** S. 3ZB heading 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. 6(4)(a)** (with sch. 1 paras. 1-4, 13-20)
- F58** Words in s. 3ZB 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. 6(4)(b)** (with sch. 1 paras. 1-4, 13-20)

**[<sup>F59</sup>3A Assessor’s powers of entry for valuation purposes.**

The assessor shall be entitled at any reasonable time of the day, on giving not less than twenty-four hours previous notice in writing to the occupier, to enter, survey and value for the purposes of the Valuation Acts any lands and heritages within the area for which he acts as assessor, and if any person refuses to admit the assessor to enter any lands and heritages or obstructs him in making his survey or valuation he shall be liable on summary conviction to a fine not exceeding level 3 on the standard scale.]

**Textual Amendments**

- F59** S. 3A inserted (19.5.1997) by [1997 c. 29](#), s. 33(1), **Sch. 3 para. 14**; S.I. 1997/1097, **art. 3(c)**

**<sup>F60</sup>4** .....

**Textual Amendments**

- F60** S. 4 repealed (1.4.1996) by [1994 c. 39](#), ss. 7(2), 29(1)(b), 180(2), **Sch. 14** (with s. 128(2)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**

**<sup>F61</sup>5** .....

**Textual Amendments**

- F61** S. 5 repealed (19.5.1997) by [1997 c. 29](#), s. 33(2), **Sch. 4**; S.I. 1997/1097, art. 3(d), **Sch.**



[<sup>F62</sup>6 **Valuation by formula of certain lands and heritages.**

[ In the case of such lands and heritages as may be prescribed or of any class or  
<sup>F63</sup>(1) description of such lands and heritages as may be prescribed, the Secretary of State may by order provide that their rateable values or the aggregate amount of their rateable values shall be—

- (a) such as is prescribed; or
- (b) such as is determined in accordance with prescribed rules]

[<sup>F64</sup>and, for the purposes of this subsection, “class or description” of lands and heritages includes lands and heritages, or classes of lands and heritages, falling within such geographical area as may be prescribed.]

<sup>F65</sup>(1A) .....

In this subsection, “formula valued lands and heritages” are lands and heritages which have, or lands and heritages of a class or description which has, been prescribed for the purposes of subsection (1) above.]

- (2) A rateable value or aggregate amount—
  - (a) prescribed under; or
  - (b) determined by virtue of,an order under this section may be apportioned among local authorities in such manner as may be specified in the order.
- (3) An order under this section applying to any lands and heritages or any class or description of such lands and heritages may provide for—
  - (a) determining a rateable value or aggregate amount by the application of different methods of valuation;
  - (b) apportioning a rateable value or aggregate amount by the application of different manners of apportionment,to different parts of the lands and heritages.
- (4) Before making an order under this section the Secretary of State shall consult with such associations of local authorities, or of persons carrying on undertakings, as appear to him to be concerned and with any local authority, person or association of persons with whom consultation appears to him to be desirable.
- (5) An order under this section may—
  - (a) repeal or amend any enactment so far as that enactment relates to—
    - (i) the valuation of;
    - (ii) the levying or payment of rates in respect of;
    - (iii) the making of payments in lieu of rates in respect of,lands and heritages to which the order relates;
  - (b) repeal or amend any enactment so far as that repeal or amendment is incidental or consequential to a repeal or amendment in terms of paragraph (a) above; and
  - (c) as regards such lands and heritages apply, restrict or modify the enactments relating to appeals or complaints in connection with the valuation roll.

[<sup>F66</sup>(5A) An order under this section may provide that the assessor for any specified valuation area shall carry out such functions in relation to the operation of a formula as may be specified in the order, notwithstanding that such functions may include the valuation of lands and heritages in another valuation area.]

*Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1975, Part I. (See end of Document for details)*

- (6) An order under this section may provide that the order shall have effect as from the beginning of the year in which the order is made.
- (7) An order under this section shall not be made unless a draft of the order has been laid before and approved by a resolution of each House of Parliament.

<sup>F67</sup>(8) . . . . .

#### Textual Amendments

- F62** S. 6 substituted by [Local Government \(Scotland\) Act 1978 \(c. 4, SIF 81:2\)](#), s. 1
- F63** S. 6(1) substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1\)](#), s. 137, **Sch. 12 Pt. II para. 11**
- F64** Words in s. 6(1) inserted (6.3.1992) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(1), **Sch. 13 para. 42** (with s. 118(1)(2)(4)).
- F65** S. 6(1A) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(2)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**
- F66** S. 6(5A) inserted (4.1.1995) by 1994 c. 39, s. 160 (with s. 128(2)); S.I. 1994/3150, **art. 3(b)**
- F67** S. 6(8) repealed (27.7.2000) by S.I. 2000/2040, art. 2, **Sch. Pt. I para. 7**, Pt. III (with art. 3)

### Rating

#### 7 Levying of rates.

- (1) Subject to the provisions of any other enactment, every rate levied by a rating authority for any year shall be levied in respect of all lands and heritages within the area to which the rate relates according to the rateable value of the lands and heritages as appearing in the valuation roll in force at the beginning of the year in respect of which the rate is levied:

Provided that where during any year the valuation roll has been altered under section 2 of this Act by inserting a new entry therein or altering an existing entry, the rate levied for the year or the part of the year after such alteration takes effect shall be according to the rateable value of the lands and heritages concerned as appearing in such new or altered entry.

[<sup>F68</sup>(1A) References in subsection (1) above to “rateable value” include the apportioned rateable value of part residential subjects <sup>F69</sup>. . . [<sup>F70</sup>, and references in this subsection to an apportioned value of part residential subjects are references to that part of that value which is shown in the apportionment note as relating to the non-residential use of the subjects,].]

- (2) Save as provided in any other enactment, every rate levied upon occupiers of lands and heritages within the area to which the rate relates shall be at a uniform amount per pound.

#### Textual Amendments

- F68** S. 7(1A) inserted by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2, 103:2\)](#), s. 6, **Sch. 1 Pt. III para. 32**
- F69** Words in s. 7(1A) repealed (1.4.1996) by 1994 c. 39, s. 180, **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**

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**F70** Words inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:2), s. 145, **Sch. 6 para. 6**

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

**C18** S. 7 modified by S.I. 1975/930, regs. 2, 3, **Sch.** and Water (Scotland) Act 1980 (c. 45, SIF 130), **s. 48(1)**

**C19** S. 7 extended by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2, 103:2), s. 25(2), **Sch. 5 Pt. II para. 22(c)**

**C20** Ss. 7, 8, 9, 10 applied and power to modify conferred (6.3.1992) by Local Government Finance Act 1992 (c. 14), s. 107(1), **Sch. 11 Pt. II para. 23(c)** (with s. 118(1)(2)(4))

**[7A** <sup>F71</sup>**Provisions as to setting of non-domestic rates.**

- (1) The Secretary of State shall, in respect of the financial year 1993-94 and each subsequent financial year, prescribe for each local authority a rate which shall be their non-domestic rate in respect of that year.
- (2) Non-domestic rates shall be levied in accordance with section 7 of this Act by each rating authority in respect of lands and heritages—
  - (a) which are subjects (other than part residential subjects) in respect of which there is an entry in the valuation roll, according to their rateable value or, where a rateable value has been prescribed or determined in respect of the lands and heritages under section 128 of the <sup>M6</sup>Local Government Finance Act 1988, according to that rateable value; or
  - (b) which are part residential subjects, according to that part of their rateable value which is shown in the apportionment note as relating to the non-residential use of those subjects or, where a rateable value has been prescribed or determined in respect of the lands and heritages under section 128 of the <sup>M7</sup>Local Government Finance Act 1988, according to that part of that rateable value which is so shown in the apportionment note.
- (3) The rates prescribed under subsection (1) above shall be known—
  - (a) in the case of the regional council, as the non-domestic regional rate;
  - (b) in the case of the district council, as the non-domestic district rate; and
  - (c) in the case of the islands council, as the non-domestic islands rate.
- (4) References (however expressed) in any enactment to the non-domestic rate determined by a local authority shall be construed as references to the non-domestic rate prescribed for the local authority under this section.
- (5) A statutory instrument containing any order under this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.]

**Textual Amendments**

**F71** S. 7A inserted (1.10.1992) by Local Government Finance Act 1992 (c. 14), **s.110(1)** (with s. 118(1)(2)(4)); S.I. 1992/2183, **art. 2(a)** (with art. 3).

**Marginal Citations**

**M6** 1988 c. 41.

**M7** 1988 c. 9.

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*Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1975, Part I. (See end of Document for details)*

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**[7B** <sup>F72</sup>**Provisions as to setting of non-domestic rates.**

- (1) The Secretary of State shall, in respect of the financial year following that in which this subsection comes into force and each subsequent financial year, prescribe a rate which shall be the non-domestic rate to be levied throughout Scotland in respect of that financial year.

[ Non-domestic rates shall be levied by each rating authority in respect of lands and <sup>F73</sup>(2) heritages in their area—

- (a) in accordance with section 7 of this Act; or
- (b) where the lands and heritages fall within a class of lands and heritages prescribed under section 153 of the Local Government etc. (Scotland) Act 1994, in accordance with those regulations.]]
- (3) In the application of section 7 of this Act to the levying of the non-domestic rate prescribed under this section, for the words “to which the rate relates” in each of subsections (1) and (2) of that section there shall be substituted the words “of the rating authority”.
- (4) References (however expressed) in any enactment to the non-domestic rate determined by a local authority shall be construed as references to the non-domestic rate prescribed under this section.
- (5) A statutory instrument containing any order under this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.

**Textual Amendments**

**F72** S. 7B substituted (31.3.1995) for s. 7A by [Local Government Finance Act 1992 \(c. 14\)](#), **ss. 110(2), 119(2)(a)** (with s. 118(1)(2)(4)) (which s. 7A was inserted by [Local Government Finance Act 1992 \(c. 14\)](#), **s. 110(1)**); [S.I. 1994/3152](#), **arts. 2, 4**

**F73** S. 7B(2) substituted (1.4.1995) by [1994 c. 39](#), s. 180(1), **Sch. 13 para. 100(4)** (with s. 128(2)); [S.I. 1994/3150](#), **art. 4(c)(iv)**

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

**C21** S. 7B applied (1.4.2000) by [1997 c. 29](#), s. 6(9); [S.I. 1998/2329](#), **art. 3**

**8 Payment of rates by instalments.**

- (1) Subject to subsections (3)(b) and (7) to <sup>F74</sup>[7C)] below, the rates chargeable for any year in respect of lands and heritages shall be payable by monthly instalments during the year in accordance with subsections (2) to (6) below.
- (2) Subject to subsection (3) below, in any case where the rates chargeable for a year are payable in accordance with subsection (1) above, those rates shall be payable by ten instalments beginning in the second month and ending in the penultimate month of the year.
- (3) Where any person is liable for rates in respect of the occupation of lands and heritages for part only of a year or where for any other reason <sup>F75</sup>[a] demand note for any rates in respect of lands and heritages is not issued until after the end of the first month of the year, and, in either case, those rates are payable in accordance with subsection (1) above, then—

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*Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1975, Part I. (See end of Document for details)*

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- (a) if the demand note for the rates is issued before the beginning of the last quarter of the year, the rates shall be payable by instalments beginning in the month following that in which the demand note is issued and ending in the penultimate month of the year; and
  - (b) in any other case, the rates shall be payable in full in the month following that in which the demand note for the rates is issued.
- (4) Where any rates payable by any person in respect of lands and heritages for a year are payable by monthly instalments in accordance with subsection (1) above then, apart from any remission of rates on [<sup>F76</sup>account of hardship under section 25A of the <sup>M8</sup>Local Government (Scotland) Act 1966] or any rate rebate granted under [<sup>F77</sup>section 28(1)(a) of the the Social Security and Housing Benefits Act 1982 (whether or not modified under section 30(1)(a) of that Act)] and subject to subsection (6) below, each of those instalments shall be of the same amount except that the rating authority may round off the amount of any of those instalments other than either the first or the last to the nearest 5p and adjust the amount of the first or, as the case may be, the last of those instalments accordingly.
- (5) Except in a case falling within subsection (3)(b) above, there shall be included in or sent with every demand note for rates which are payable in accordance with subsection (1) above a statement specifying the total rates due for the year, the dates on which the monthly instalments of the rates are payable and the amount of each instalment.
- (6) Where, after sending the statement referred to in subsection (5) above, the rating authority are satisfied that there has been, or may be, any change in the amount any person is, or will be, liable to pay by way of rates in respect of the lands and heritages in question for the balance of the year to which the statement relates, the rating authority may by a further statement in writing make such adjustments as they think necessary in the amounts of the remainder of the instalments to which the statement referred to in subsection (5) above relates.
- (7) The rates shall not be payable in accordance with subsection (1) above in the case of any person who—
  - (a) has entered into an agreement with the rating authority to pay the rates otherwise than in accordance with that subsection; or
  - (b) is liable under any enactment to pay the rates to any person or authority other than the rating authority.
- [<sup>F78</sup>(7A) In any case where a demand note for rates, chargeable for a year or part only of a year, is for an amount (after any remission, rebate or other deduction to which the rate is subject) less than the prescribed sum the rates shall not be payable in accordance with subsection (1) above but shall be payable in full on or before the date specified by the rating authority in the demand note.
- (7B) In subsection (7A) above, “the prescribed sum” means £20 or such lesser sum as the rating authority may fix.
- (7C) The Secretary of State may by order, made by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament, amend subsection (7B) above by substituting for the amount for the time being specified in that subsection such other amount as appears to him to be justified.]
- <sup>F79</sup>(8) .....

*Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1975, Part I. (See end of Document for details)*

<sup>F80</sup>(9) .....

#### Textual Amendments

- F74** Word in s. 8(1) substituted (1.4.2021) by [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\)](#), **ss. 21(3)(a)**, 44(2); [S.S.I. 2020/327](#), [sch.](#) (with [reg. 4](#))
- F75** Word substituted by [Local Government \(Miscellaneous Provisions\) \(Scotland\) Act 1981 \(c. 23, SIF 81:2\)](#), **Sch. 3 para. 33**
- F76** Words in s. 8(4) substituted (1.4.1995) by [1994 c. 39](#), s. 180(1), **Sch. 13 para. 100(5)** (with s. 128(2)); [S.I. 1994/3150](#), **art. 4(c)(iv)**
- F77** Words substituted by the [Social Security and Housing Benefits Act 1982 \(c.24, SIF 113: 1\)](#), **Sch. 4 para. 19.**; it was then provided by [Social Security Act 1986 \(c. 50, SIF 113:1\)](#), s. 68, **Sch. 10 para. 49(a)** that for the words “ a scheme made under section 28(1)(a) of the the Social Security and Housing Benefits Act 1982 (whether or not modified under section 30(1)(a) of that Act)” there should be substituted “the housing benefit scheme (whether or not modified under section 28 of the Social Security Act 1986)”
- F78** S. 8(7A)—(7C) inserted by [Local Government \(Miscellaneous Provisions\) \(Scotland\) Act 1981 \(c. 23, SIF 81:2\)](#), **ss. 7, 13**
- F79** S. 8(8) repealed (1.4.2021) by [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\)](#), **ss. 21(3)(b)**, 44(2); [S.S.I. 2020/327](#), [sch.](#) (with [reg. 4](#))
- F80** S. 8(9) repealed (1.4.2021) by [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\)](#), **ss. 21(3)(b)**, 44(2); [S.S.I. 2020/327](#), [sch.](#) (with [reg. 4](#))

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

- C22** S. 8 modified by [S.I. 1975/930](#), [regs. 2, 3](#), **Sch.** and [Water \(Scotland\) Act 1980 \(c. 45, SIF 130\)](#), **s. 48(1)**
- C23** S. 8 extended by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2, 130:2\)](#), s. 25(2), **Sch. 5 Pt. II para. 22(c)**
- C24** Ss. 7, 8, 9, 10 applied and power to modify conferred (6.3.1992) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 107(1), **Sch. 11 Pt. II para. 23(c)** (with s. 118(1)(2)(4)).

#### Marginal Citations

- M8** [1966 c. 51.](#)

### [<sup>F81</sup>8A Failure to pay instalments

- (1) This section applies where—
- a person (the “ratepayer”) is liable to pay the rates chargeable for a year, or part of a year, in respect of lands and heritages,
  - the rates are payable by instalments under section 8(1), and
  - the ratepayer fails to pay an instalment (the “missed instalment”) in accordance with that section.
- (2) The rating authority must give the ratepayer a notice (a “reminder notice”) setting out—
- details of the missed instalment,
  - the effect of subsections (3) and (4), and
  - where the notice is the second reminder notice given to the ratepayer in respect of the rates due for the year, the effect of subsection (5).

*Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1975, Part I. (See end of Document for details)*

- (3) The ratepayer must, within the period of 7 days beginning with the day on which the reminder notice is given to the ratepayer by the rating authority, pay the missed instalment and any other instalment which is due to be paid within that period.
- (4) If the ratepayer fails to comply with subsection (3)—
  - (a) the rates are no longer payable by instalments, and
  - (b) the unpaid amount of the total rates due for the year (or part of the year) becomes payable at the end of the period of 7 days beginning with the day on which the period mentioned in subsection (3) ends.
- (5) Where the ratepayer has already been given two reminder notices in respect of the rates due for the year—
  - (a) subsections (2) to (4) do not apply,
  - (b) the rates are no longer payable by instalments, and
  - (c) the unpaid amount of the total rates due for the year (or part of the year) becomes payable on the day following the day on which the missed instalment was due to be paid.]

#### Textual Amendments

- F81** S. 8A inserted (1.4.2021) by [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\)](#), **ss. 21(2)**, 44(2); S.S.I. 2020/327, sch. (with reg. 4)

## 9 Restriction on rates payable when valuation appeal is pending.

- [<sup>F82</sup>(1) Notwithstanding that an appeal under the Valuation Acts is pending with respect to any lands and heritages the rates levied on those lands and heritages shall be payable in accordance with section 8 of this Act.]
- (2) On the determination of the appeal referred to in subsection (1) above, the difference, if any, between the amount paid by virtue of that subsection and the amount which would have been payable on the rateable valuation as determined in the appeal shall—
    - (a) if an overpayment has been made, be repaid by the rating authority, and
    - (b) if an underpayment has been made, be recovered by the rating authority as if it were arrears of rates due and payable to them.

#### Textual Amendments

- F82** S. 9(1) substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1\)](#), s. 137, **Sch. 12 Pt. II para. 12(1)(2)**

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

- C25** S. 9 modified by [S.I. 1975/930](#), regs. 2, 3, **Sch.** and [Water \(Scotland\) Act 1980 \(c. 45, SIF 130\)](#), s. 48(1)
- C26** S. 9 excluded by [S.I. 1987/345](#), **art. 4(2)** and by [S.I. 1988/114](#), **reg. 4(2)**
- C27** S. 9 extended by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2, 130:2\)](#), s. 25(2), **Sch. 5 Pt. II para. 22(c)**
- C28** Ss. 7, 8, 9, 10 applied and power to modify conferred (6.3.1992) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 107(1), **Sch. 11 Pt. II para. 23(c)** (with s. 118(1)(2)(4)).

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*Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1975, Part I. (See end of Document for details)*

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**[<sup>F83</sup>9A Interest on rates paid in error.**

- (1) Subject to regulations made under this section—
- (a) where any amount has been paid to a rating authority in respect of rates either—
    - (i) in error; or
    - (ii) in consequence of the entry on to the valuation roll of a valuation which is subsequently reduced,
 and the rating authority repay the amount, the authority shall also pay to the person to whom the repayment is made interest on the amount; and
  - (b) where any amount has been repaid to any person by a rating authority either—
    - (i) in error; or
    - (ii) in consequence of the entry on to the valuation roll of a valuation which is subsequently increased,
 and the rating authority recover the amount, the authority may also recover from that person any interest paid on that amount.
- (2) The Secretary of State may by regulations make provision as to—
- (a) the circumstances in which interest is to be payable or recoverable by a rating authority;
  - (b) the rate at which any interest is to be paid, or the manner in which such rate is to be determined; and
  - (c) the date or dates from which, or by reference to which, any payment of interest is to run.
- (3) This section applies to any payments such as are mentioned in subsection (1) which were made—
- (a) after 1st April 1990; and
  - (b) before the coming into force of this section,
- as it applies to such payments made after the coming into force of this section; but does not entitle any person to receive any payment of interest in respect of any such payment made before 1st April 1990.
- (4) Regulations made under this section may provide for the deduction from any sum paid by way of interest under or by virtue of this section of any sum previously paid under or by virtue of any other enactment by way of interest in respect of the same payment.
- (5) Regulations under this section—
- (a) may make different provision in relation to different cases or descriptions of case;
  - (b) may include such transitional provisions as appear to the Secretary of State to be necessary or expedient; and
  - (c) shall be made by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.]

**Textual Amendments**

**F83** S. 9A (which was inserted by [Local Government Finance Act 1988 \(c. 41\)](#) s. 137, Sch. 12 Pt. II para. 13) substituted (1.10.1992) by [Local Government Finance Act 1992 \(c. 14\)](#) s.110(4) (with s. 118(1)(2) (4)); [S.I. 1992/2183](#), [art. 2\(a\)](#) (with [art. 3](#)).



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*Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1975, Part I. (See end of Document for details)*

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## 10 Collection of rates by housing body on behalf of rating authority.

- (1) A rating authority may make arrangements with any housing body within their area on such terms and conditions as may be agreed between them or, failing agreement, as may be determined by the Secretary of State, for the collection by the housing body of the rates levied by the rating authority on the occupiers of lands and heritages let by the housing body; and where such arrangements are made the rates shall be payable to the housing body by instalments along with payments of rent.
- (2) Where a rating authority wish to make arrangements with a housing body under subsection (1) above but the housing body have not agreed to enter into the arrangements, the Secretary of State may by order, made after consultation with the rating authority and the housing body, provide that the rating authority and the housing body shall make such arrangements in accordance with that subsection.
- (3) A statutory instrument containing an order under subsection (2) above shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (4) In this section “housing body” means any authority to which section 118 of the Act of 1973 applies, a development corporation or the Scottish Special Housing Association.

### Modifications etc. (not altering text)

- C29** S. 10 extended by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2, 130:2\)](#), s. 25(2), [Sch. 5 Pt. II para. 22\(c\)](#)
- C30** S. 10 modified by [S.I. 1975/930](#), regs. 2, 3, [Sch.](#) and [Water \(Scotland\) Act 1980 \(c. 45, SIF 130\)](#), s. 48(1)
- C31** Ss. 7, 8, 9, 10 applied and power to modify conferred (6.3.1992) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 107(1), [Sch. 11 Pt. II para. 23\(c\)](#) (with s. 118(1)(2)(4)).

## 11 Assessment roll.

For section 233 of the Act of 1947 there shall be substituted the following section—

### “233 Assessment roll.

- (1) Every rating authority shall make up and maintain in such form as may be convenient a roll called “the assessment roll” containing such information as the authority require for the purpose of collecting every rate levied by the authority:  
  
Provided that the Secretary of State may by regulations made under section 111 of the Local Government (Scotland) Act 1973 prescribe information which the assessment roll shall contain if at any time he considers this necessary.
- (2) The assessment roll shall at all reasonable times be open to inspection by any person interested in or liable to pay any rate to which the roll relates, and any such person may take extracts therefrom without the payment of any fee.
- (3) The rating authority may, at any time before the expiration of one year after the end of the year in respect of which any rate is levied, amend the assessment roll by inserting therein the name of any person who ought to have been entered therein as liable in the rate or who since the making up of the roll has become so liable, or by striking out the name of any person who according to a written certificate by the assessor under the Valuation Acts ought not to have been so

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entered, or by correcting the amount of any value or rate which may have been inaccurately entered, and any such amendment shall not vitiate or render it less operative.

(4) The production of the assessment roll shall be received as sufficient evidence of the making and validity of the rates therein mentioned.”

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

**C32** The text of ss. 11, 12, 17–19 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.

*Grants*

**12 Rate support grants.**

The provisions of the Act of 1966 relating to rate support grants shall have effect subject to the amendments specified in Schedule 2 to this Act.

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

**C33** The text of ss. 11, 12, 17–19 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.

<sup>F84</sup>**13** .....

**Textual Amendments**

**F84** S. 13 repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(2)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**

**14 Termination of certain existing grants for roads and public transport.**

(1) Subject to subsection (3) below, on and after 16th May 1975 the power of the Secretary of State—

- (a) .....
- (b) to make grants to a local authority under [<sup>F86</sup>subsection (3) of section 34] of the <sup>M9</sup>Transport Act 1968 (towards expenditure incurred in making grants to provide assistance for rural bus or ferry services) [<sup>F86</sup> or under subsection (4) of that section (towards expenditure incurred] in the provision of such ferry services), and
- (c) to make grants to any person under section 56(1) of the Transport Act 1968 (towards capital expenditure incurred or to be incurred in the provision, improvement or development of facilities for public passenger transport),

shall cease to be exercisable except in a case where it appears to the Secretary of State that the whole or any part of any expenditure in respect of which any such advances

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or grants as aforesaid could be made should not fall on the . . . <sup>F87</sup>, local authority or person concerned, as the case may be.

(2) As from the beginning of the year 1978-79 the power of the Secretary of State to make grants to a Passenger Transport Executive under section 20(8) of the <sup>M10</sup>Transport Act 1968 (towards expenditure incurred by the Executive for certain areas in pursuance of agreements with the Railways Board for the provision of railway passenger services) shall cease to be exercisable, except in a case where it appears to the Secretary of State that the whole or any part of any expenditure in respect of which any such grants as aforesaid could be made should not fall on the Passenger Transport Executive.

(3) In any case where—

- (a) it appears to the Secretary of State that any person other than a local authority has before 16th May 1975 entered upon a course of expenditure of a capital nature such as is referred to in section 56(1) of the Transport Act 1968, and
- (b) the Secretary of State has approved before 16th May 1975 the making of a grant or grants towards that expenditure under that section,

then, notwithstanding anything in subsection (1) above, the Secretary of State may, on or after 16th May 1975, make to that person under that section any grant which he considers appropriate in the light of that approval.

#### Textual Amendments

**F85** S. 14(1)(a) repealed by [Roads \(Scotland\) Act 1984 \(c. 54, SIF 108\)](#), s. 156(3), [Sch. 11](#)

**F86** Words substituted by [Local Government \(Miscellaneous Provisions\) \(Scotland\) Act 1981 \(c. 23, SIF 81:2\)](#), [Sch. 3 para. 34](#)

**F87** Words repealed by [Roads \(Scotland\) Act 1984 \(c. 54, SIF 108\)](#), s. 156(3), [Sch. 11](#)

#### Marginal Citations

**M9** 1968 c. 73.

**M10** 1968 c. 73.

## 15 Termination of certain existing grants to local authorities for certain other purposes.

- (1) The Secretary of State may from time to time, by order, provide that, with effect from such year as may be specified in the order, no grant shall be paid under any such local authority grant provision as may be so specified or that no grant shall be so paid except in respect of expenditure of a description so specified.
- (2) In subsection (1) above “local authority grant provision” means an enactment providing for the payment of grants to local authorities in respect of expenditure incurred in connection with a specific function.
- (3) An order under this section may contain provision amending, repealing or revoking, with or without savings, any enactment.
- (4) No order under this section shall have effect unless it is approved by a resolution of each House of Parliament.

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**[<sup>F88</sup>15A Direct Labour Organisation/ Direct Services Organisation Accounts.**

- (1) A local authority may establish, in accordance with the provisions of this section, Direct Labour Organisation/Direct Services Organisation Funds (to be known as “DLO/DSO funds”) for the purpose of dealing with surpluses and deficits which may occur in respect of—
  - (a) any revenue account kept by the authority under section 10(1) (accounts relating to construction or maintenance work) of the <sup>M11</sup>Local Government, Planning and Land Act 1980; or
  - (b) any account kept by the authority under section 9(2) (accounts) of the <sup>M12</sup>Local Government Act 1988.
- (2) Any interest earned on money transferred to a reserve fund established under subsection (1) above may be credited to that fund.
- (3) Any surplus credited to a fund established under subsection (1) above and which is, in the opinion of the authority, not required for the purpose of dealing with deficits in any such fund, may be transferred by them to the general fund maintained by them under section 93 of the Act of 1973 (general fund).
- (4) This section is without prejudice to any specific limitation imposed by or under any enactment as to the manner in which money may be paid into or out of any specific account.]

**Textual Amendments**

**F88** S. 15A inserted (1.4.1995) by 1994 c. 39, s. 168(1) (with s. 128(2)); S.I. 1995/702, art. 3(b) (subject to saving and transitional provision in art. 8)

**Marginal Citations**

**M11** 1980 c. 65.

**M12** 1988 c. 9.

*Miscellaneous Financial Provisions*

**16 Borrowing and lending by local authorities and certain other bodies and certain of their funds.**

Schedule 3 to this Act shall . . . <sup>F89</sup> have effect with respect to the powers of local authorities [<sup>F90</sup>and] joint boards <sup>F91</sup> . . . <sup>F92</sup> . . . to borrow and lend money and with respect to certain of their funds.

**Textual Amendments**

**F89** Words repealed by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2), s. 34, Sch. 6

**F90** Word in s. 16 inserted (1.4.1996) by 1995 c. 25, s. 120(1), Sch. 22 para. 32(2)(a) (with ss. 7(6), 115, 117); S.I. 1996/186, art. 3

**F91** Words in s. 16 repealed (1.4.1996) by 1994 c. 39, s. 180(2), Sch. 14 (with s. 128(2); S.I. 1996/323, art. 4(1)(d), Sch. 2

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**F92** Words in s. 16 repealed (1.4.1996) by 1995 c. 25, s. 120(1)(3), Sch. 22 para. 32(2)(b), **Sch. 24** (with ss. 7(6), 115, 117); S.I. 1996/186, **art. 3**

## **17 Remuneration and expenses of members of Commission for Local Authority Accounts.**

Schedule 8 to the Act of 1973 (provisions as to the Commission for Local Authority Accounts in Scotland) shall have effect as if after paragraph 3 there were inserted the following paragraph—

“3A There may be paid to any member of the Commission out of their funds such salary or fees and allowances as may be approved by the Secretary of State.”.

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

**C34** The text of ss. 11, 12, 17–19 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.

## **18 Financial year of local authorities.**

For subsection (5) of section 96 of the Act of 1973 there shall be substituted the following subsections—

“(5) The financial year of a local authority shall be the period of twelve months ending with 31st March, so however that for the purposes of subsections (2) to (4) above, the first financial year of any local authority shall be the period beginning with the date on which the authority came into existence in accordance with the provisions of this Act and ending 31st March 1976 ; and references in this Act, and in any other enactment (whether passed or made before or after the passing of this Act) to the financial year of a local authority shall be construed in accordance with the provisions of this subsection.

(6) The Secretary of State may by order make provision amending, repealing or revoking, with or without savings, any enactment which is inconsistent with or superseded by subsection (5) above ; but no order under this subsection shall have effect unless it is approved by a resolution of each House of Parliament.”.

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

**C35** The text of ss. 11, 12, 17–19 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.

## **19 Amendment of section 201 of Act of 1947.**

Section 201 of the Act of 1947 (power of Secretary of State to disallow illegal payments and surcharge on interim report of auditor), shall have effect as if in subsection (1) after proviso (e) there were inserted the following proviso—

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“(f) The Secretary of State, in the case of an interim report received by him after 1st September 1973, shall have regard to all the circumstances of the case, including such information as may be available to him as to the means of any person against whom a surcharge might be made under this subsection and the ability of that person to pay the surcharge, and may thereafter, if he thinks fit, abstain from making the surcharge in whole or in part.”.

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

**C36** The text of ss. 11, 12, 17–19 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.

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..... **F93**

**Textual Amendments**

**F93** S. 20 repealed by [Roads \(Scotland\) Act 1984 \(c. 54, SIF 108\)](#), s. 156(3), [Sch. 11](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Local Government (Scotland) Act 1975, Part I.