



Local Government (Financial Provisions) (Scotland) Act 1963

1963 CHAPTER 12

PART I

EXCHEQUER GRANTS AND APPORTIONMENT

1 Continuation of provisions relating to Exchequer Equalisation and Transitional Grants

Notwithstanding anything in section 29 of the Act of 1956 the following provisions (being provisions relating to Exchequer Equalisation and Transitional Grants), that is to say—

- (a) sections 22, 24, 30, 31 and 32 of the Act of 1948,
- (b) the Act of 1954, and
- (c) Part IV of the Act of 1956,

so far as in force immediately before the commencement of this section, shall continue in force, subject to the provisions of this Act.

2 Condition for, and amount of, Exchequer Equalisation Grants

(1) As respects the year 1963-64 and subsequent years the condition for the payment to a county council or the town council of a burgh of an Exchequer Equalisation Grant under the Act of 1954 for any year shall be that the product of a rate of one penny in the pound for the area of the council for that year is less than the standard penny rate product for the area for that year; and, subject to the next following section, the amount of the grant shall be the amount which bears to the relevant local expenditure for the area for that year the same proportion as the difference between the said products bears to the standard penny rate product.

(2) For the purposes of this section—

- (a) the area of a county council is the landward area of the county and the area of a town council of a burgh is the burgh ; and

- (b) the expression " relevant local expenditure " in relation to any area for any year means so much of the total expenditure for the year as would fall to be met out of moneys raised by rates levied in the area if no exchequer grants applicable towards meeting such expenditure were payable under the Act of 1954.
- (3) Accordingly the Act of 1954 shall have effect as respects the year 1963-64 and subsequent years as if for section 3 thereof there were substituted the following section:—

Where for the year 1963-64 or any subsequent year the product of a rate of one penny in the pound as defined for the purposes of the Local Government (Financial Provisions) (Scotland) Act 1963 for the landward area of a county, for a large burgh or for a small burgh is less than -the standard penny rate product, as so defined, for the landward area or burgh there shall be paid to the county council or, as the case may be, the town council an Exchequer Equalisation Grant of such amount as is provided by sections 2 and 3 of the said Act of 1963".

3 Reduction of Exchequer Equalisation Grants in respect of low rent income

- (1) Where for the year 1963-64 or any subsequent year the actual rent income of a county council or town council is less than the council's notional rent income there shall (notwithstanding anything in section 1 of the Act of 1954 or section 26 of the Act of 1956) be deducted from any Exchequer Equalisation Grant which would, apart from this section, be payable to the council for that year under section 3 of the Act of 1954 an amount equal to the difference between—
- (a) the amount of the grant as calculated for the year in question under the said section 3, and
 - (b) the amount which would result from that calculation if for the council's actual rent income for that year there were substituted their notional rent income for that year.
- (2) Notwithstanding any reductions made in the Equalisation Grant payable to councils consequent on subsection (1) above the total Equalisation Grant disbursed to Scottish local authorities shall not fall below an amount ascertained in accordance with section 1(1)(b) of the Act of 1954.
- (3) In this section—
- (a) references to a council's actual rent income for any year are references to the income receivable for the year by the council and credited to their housing revenue account for the year under paragraph (a) of section 138(1) of the Housing (Scotland) Act 1950 in respect of the relevant subjects, together with any sums so credited under subsection (2) or (3) of the said section 138, but excluding any such income as aforesaid which by reason of the granting of any rent rebates is not actually received ; and
 - (b) references to a council's notional rent income for any year are references to such percentage of the aggregate of the gross annual values of the relevant subjects, as shown in the valuation roll for the year in question, as is specified in the second column of the following Table in relation to that year:

Provided that, if he is requested by any council to do so, the Secretary of State shall direct that, in relation to that council and in relation to such year as may be specified in the direction, this section shall have effect as if references therein to the council's notional rent income for that year were references to such percentage of the aggregate

of the gross annual values of the relevant subjects, as shown in the valuation roll for the year in question, as is specified in the third column of the said Table in relation to that year, less an amount equal to the aggregate of any rent rebates granted in respect of those subjects by the council for that year in pursuance of any rent rebates scheme approved by the Secretary of State for the purposes of this section.

TABLE

<i>Year</i>	<i>Percentage first referred to above</i>	<i>Percentage second referred to above</i>
1963-64	85 per cent.	90 per cent.
1964-65	90 per cent.	95 per cent.
Any subsequent year	95 per cent.	100 per cent.

(4) In the last foregoing subsection—

- (a) references to the relevant subjects, in relation to any council and in relation to any year, are references to any houses, buildings, land or dwellings let by the council and shown in the valuation roll for that year;
- (b) references to the aggregate of the gross annual values of the relevant subjects, in relation to any council, are references to that aggregate exclusive of such part of the gross annual value of any house or dwelling comprised in those subjects as may be certified by the assessor to be attributable to any garage provided otherwise than by the council;
- (c) the expression "rent rebates" means rebates to which section 73(4) of the Housing (Scotland) Act 1950 or section 29 of the Housing (Scotland) Act 1962 refers;
- (d) the expression "rent rebates scheme" includes any scheme for the granting of rent rebates (including so much of any rents scheme made under the said section 29 as relates to rent rebates); and
- (e) the expression "valuation roll" does not include "supplementary valuation roll".

(5) The Secretary of State may by order provide that the Table set out in subsection (3) of this section shall have effect as respects any year of revaluation specified in the order, and in relation to such local authority or local authorities as may be so specified, as if for the percentages specified for that year in the Table there were substituted such lower percentages as may be specified in the order.

(6) An order under the last foregoing subsection shall not have effect unless approved by a resolution of the Commons House of Parliament.

4 District councils' share of Exchequer Equalisation Grants

The Act of 1954 shall have effect as respects the year 1963-64 and subsequent years as if for section 8 thereof there were substituted the following section:—

- (1) A county council shall, out of any Exchequer Equalisation Grant paid to them under the foregoing provisions of this Act for 'the year 1963-64 or any subsequent year, pay to the council of any district in the county an amount which bears to the amount of the Exchequer Equalisation Grant which was so paid (or, in a case to which section 3 of the Local Government (Financial

Provisions) (Scotland) Act 1963 applies, would have been so paid if no deductions under that section had been made) the same proportion as the expenditure of the district council for that year bears to the relevant local expenditure for the landward area of the county for that year.

(2) In this section—

" district " has the same meaning as in the Local Government (Scotland) Act 1947 ;

" expenditure " in relation to a district council for any year means so much of that council's expenditure for that year as is reckoned in calculating the relevant local expenditure for that year for the landward area of the county in which the district is situated for the purposes of section 2 of the said Act of 1963 ; and " relevant local expenditure " in relation to the landward area of a county for any year has the same meaning as it has for the purposes of the said section 2".

5 Reduction and discontinuance of Exchequer Transitional Grants

Notwithstanding anything in subsection (3) of section 6 of the Act of 1954 (which relates to Exchequer Transitional Grants) the amount of any Exchequer Transitional Grant payable to a county council or the town council of a burgh under that section for any year specified in the first column of the following Table shall be such percentage as is specified in relation to that year in the second column of that Table of the amount which would be payable apart from this section; and no such grant shall be payable for the year 1967-68 or any subsequent year:—

TABLE

Year	Percentage
1963-64	80 per cent.
1964-65	60 per cent.
1965-66	40 per cent.
1966-67	20 per cent.

6 Increase of limit of contributions under section 1 of Rural Water Supplies and Sewerage Act 1944

- (1) The limit imposed by subsection (5) of section 1 of the Rural Water Supplies and Sewerage Act 1944 as read with section 7 of that Act on the aggregate amount of the contributions which may be made under the said section 1 towards expenses incurred by local authorities (within the meaning of that Act) in Scotland shall be increased from thirty million pounds to forty-five million pounds.
- (2) Subsection (3) of section 1 of the Rural Water Supplies and Sewerage Act 1955 (which relates to the amount to be taken into account for the purposes of the limit imposed by the provision aforesaid where contributions are made by way of a series of periodical payments) shall apply in relation to that limit as increased by this Act.

7 Apportionment

(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 one 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.

(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) For the purposes of this section the standard penny rate product for any area for any year shall be taken to be—

(a) in the case of the year 1966-67 or any subsequent year of revaluation, such sum as may be determined by the Secretary of State by reference to the estimate of the rateable valuation of the area for that year received by him from the appropriate assessor under the next following subsection; and

(b) in the case of any other year, an estimate of the standard penny rate product for that area for that year made by the Secretary of State for the purposes of this section on the basis of such figures as are, in his opinion, the best available to him at the time when the estimate is made.

(4) The assessor for each valuation area shall, not later than the fifteenth day of March in the year preceding any year of revaluation, estimate the rateable valuation in that year, of revaluation of the landward area of each county and of each burgh situated within the valuation area and shall send certified copies of the estimate so made to the rating authority of such county or burgh and to the Secretary of State.

(5) Schedule 1 to this Act shall have effect for the purpose of the recalculations mentioned therein, being recalculations in respect of the year 1961-62.

8 Weighted population for purposes of General Grants

(1) The Secretary of State may by order vary the method by which the weighted population of a county or a burgh is calculated, for the purposes of paragraph 1 of Schedule 2 to the Act of 1958 (which relates to the apportionment to local authorities of the aggregate amount of General Grants), under paragraph 5 thereof; and, without prejudice to the foregoing generality, may in particular by such order vary the manner in which, and the date as at which, population or the number of persons of any description, or the number of miles of roads, is to be calculated.

(2) Paragraph 5 of the said Schedule 2 shall have effect as if after the words " purposes of " where they first occur there were inserted the words " paragraph 1 of ".

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

- (3) An order under this section may be made so as to have effect for the purposes of the year 1964-65 or any subsequent year.
- (4) Before making any order under this section, the Secretary of State shall consult with such associations of local authorities as appear to him to be concerned ; and any such order shall not have effect unless approved by a resolution of the Commons House of Parliament.

9 Meaning of product of a rate of one penny in the pound and standard penny rate product

- (1) References in this Part of this Act to the product of a rate of one 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 rules made in that behalf by the Secretary of State under this subsection.
- (2) Before making any rules under the foregoing subsection, the Secretary of State shall consult with such associations of local authorities as appear to him to be concerned; and any such rules shall be subject to annulment in pursuance of a resolution of the Commons House of Parliament.
- (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 area which is a burgh or the landward area of a county are references to the amount which bears to the weighted population of the burgh or landward area, as the case may be, for the year the same proportion as the governing factor for that year bears to the aggregate of the weighted populations for that year of all the landward areas and all the burghs in Scotland.
- (4) The governing factor for any year to be used for the purposes of the last foregoing subsection shall be determined by the Secretary of State, and shall be so determined that its use as aforesaid would, apart from section 3 of this Act, result as nearly as may be in the distribution to county councils and town councils of that part of the amount available by virtue of section 26 of the Act of 1956 for the payment of exchequer grants in respect of that year which remains after payment of the Transitional Grants payable under section 6 of the Act of 1954.
- (5) For the purposes of subsection (3) of this section the weighted population of an area for any year shall be determined in accordance with the provisions of Schedule 2 to this Act.
- (6) In the case of any area which is part of a burgh or of the landward area of a county, 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 burgh or, as the case may be, the landward 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 burgh or, as the case may be, the landward area.
- (7) Schedule 6 to the Act of 1956 (which relates to Exchequer Grants) shall, as respects 1963-64 and any subsequent year, have effect as if for sub-paragraphs (a) and (b) of paragraph 2 there were substituted the words " the weighted population of any burgh or landward area shall be the weighted population thereof as it would be calculated under Schedule 2 to the Local Government (Financial Provisions) (Scotland) Act 1963, for the purposes of section 9(3) of that Act, if any reference in the said Schedule to the variation weighting for the burgh or landward area were omitted ".

PART II

VALUATION AND RATING

10 Rateable value of industrial and freight transport lands and heritages

- (1) As respects the year 1966-67 and subsequent years the rateable value of the industrial and freight transport lands and heritages to which section 45 of the Local Government (Scotland) Act 1929 applies shall, subject to the next following subsection, be the net annual value thereof as ascertained under subsection (6) or subsection (8), as the case may be, of section 6 of the Act of 1956 ; and accordingly subsection (9) of that section shall, as respects those years, have effect as if the words " save as provided in section forty-five of the Local Government (Scotland) Act 1929 " were omitted.
- (2) Notwithstanding anything in the foregoing subsection the Secretary of State may by order provide that in respect of the year 1966-67 and such immediately subsequent years, if any, as may be specified in the order the rateable value of the said lands and heritages shall be the amount produced by deducting from the net annual value thereof such percentage of that value as may be so specified; but an order under this subsection shall not have effect unless approved by a resolution of the Commons House of Parliament.
- (3) In an order under the last foregoing subsection different provision may be made for lands and heritages in different rating areas.
- (4) As respects the year 1966-67 and subsequent years subsection (4) of section 47 of the Local Government (Scotland) Act 1929 (which confers upon certain occupiers of industrial lands and heritages the right to recover in each year from the owner of the lands and heritages a sum equal to three times the owner's share of the rates payable in respect of the lands and heritages for that year) shall not have effect.

11 Amendment of standard amount in respect of liability of Railways Board to make payments for the benefit of local authorities

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 Transport Act 1962.

12 Basic rateable valuation of Gas Boards

- (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 1963-64.

- (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 ') ".

13 Valuation by formula of certain lands and heritages

(1) The Secretary of State may by order make provision for determining the rateable value of lands and heritages to which this section applies, or any class or description of such lands and heritages specified in the order, by such method as may be so specified.

(2) This section applies to—

- (a) any lands and heritages occupied by the National Coal Board;
- (b) any other lands and heritages—
 - (i) which consist of or include a mine or quarry, or
 - (ii) the whole or part of which is occupied together with a mine or quarry in connection with its working, or the treatment, preparation, storage or removal of its minerals or products of its minerals or the removal of its refuse ;
- (c) any lands and heritages occupied by the persons carrying on, under authority conferred by or under any enactment, a dock or harbour undertaking;
- (d) any lands and heritages occupied by the persons carrying on an undertaking for the diffusion by wire of sound or television programmes ; and
- (e) any lands and heritages occupied by persons carrying on (otherwise than under authority conferred by or under any public general enactment) an undertaking for the generation of electricity by water power.

Any reference in paragraph (b) of this subsection to a mine or quarry includes a reference to a well or bore-hole or a well and bore-hole combined, but except as aforesaid expressions used in that paragraph and the Mines and Quarries Act 1954 have the same meanings in that paragraph as in that Act.

(3) Any order under this section applying to any lands and heritages falling within any paragraph of the foregoing subsection, or any class or description of such lands or heritages, may provide for determining rateable value by the application of different methods of valuation to different parts of the lands and heritages.

(4) Before making any 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 or person carrying on an undertaking with whom consultation appears to him to be desirable.

(5) In any year of revaluation beginning after any order under this section has come into effect the Secretary of State shall, in consultation with such associations, local authorities and persons as aforesaid, cause investigations to be made into the effect

of the operation of the order; and the Secretary of State shall cause to be laid before Parliament a report on any investigations made under this subsection and their result.

- (6) An order under this section may repeal or amend any enactment so far as that enactment relates to the valuation of lands and heritages to which the order relates, may as regards such lands and heritages apply, restrict or modify the enactments relating to appeals or complaints in connection with the valuation roll, and shall have effect notwithstanding anything in any such enactment.
- (7) An order under this section shall not have effect unless approved by a resolution of the Commons House of Parliament.
- (8) An order under this section shall not have effect for the purposes of a valuation roll in force at the passing of this Act.

14 Provisions relating to agricultural lands and heritages

- (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, being agricultural land occupied by that person, 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).

- (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) for the reference in the said paragraph (a) to agricultural land occupied by the person there shall be substituted a reference to such land occupied by or on behalf of the association or by any member thereof.
- (3) The last foregoing subsection applies to any association of not more than twenty persons who are jointly and severally liable for any debts of the association.

15 Proceedings in appeals

- (1) In proceedings before a valuation appeal committee in respect of lands and heritages situated in any valuation area it shall be competent for the assessor, or the appellant or corn-plainier, to found by way of comparison on lands and heritages situated in any other valuation area.
- (2) The Secretary of State may make regulations governing the procedure of the valuation appeal committees established under section 5 of the Act of 1956.

- (3) Regulations under this section may provide for the repeal of all or any of the following enactments, being enactments relating only to the procedure in proceedings before valuation appeal committees:—
- (a) sections 10 and 13 of the Lands Valuation (Scotland) Act 1854;
 - (b) section 6 except the words from the beginning of the section to " erroneously therein ", and section 8, of the Valuation of Lands (Scotland) Amendment Act 1879.
- (4) Regulations under this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.

16 Amendment of sections 177 and 181 of Act of 1947

Subsection (2) of section 177, and subsection (2) of section 181, of the Act of 1947 (which subsections impose a duty on county councils and town councils respectively to consider estimates and among other things to fix amounts required to be requisitioned or raised by rates) shall have effect as if, in each case, there were inserted at the beginning the words " Before, or as soon as may be after, the commencement of each financial year ", and as if in each case the words " as early as practicable in each financial year" were omitted.

17 Amendment of section 240 of Act of 1947

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 ".

18 Amendment of section 243 of Act of 1947

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 243 of that Act (which relates to unoccupied subjects) to be occupied as respects the year 1963-64 or any subsequent year by reason only that they are subject to a tenancy or sub-tenancy; and the said section 243 shall have effect as respects any such year as if the word " unlet ", wherever it occurs in the said section, were omitted.

19 Certain parks not to be entered in valuation roll

- (1) Any lands and heritages—
- (a) which consist of a park vested in or under the control of a local authority ; and
 - (b) from which the local authority does not derive net profit,
- shall not be entered in the valuation roll for the year 1963-64 or any subsequent year:

Provided that this subsection shall not apply to any building comprised in any such park unless it is used for purposes ancillary to those of the park.

- (2) In this section the expression " local authority " includes a district council, and the expression " park" includes any recreation ground or pleasure ground.

20 Repayment of rates paid in error,

- (1) Where 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.

- (2) In this section the expression " rating authority " has the same meaning as in Part XI of the Act of 1947.

21 Application of payments made to county councils under Part V of Act of 1948

- (1) A county council shall, out of any sums received by them under Part V of the Act of 1948 for the year 1963-64 or any subsequent year, pay to the council of any district in the county an amount which bears to the amount of the sums so received the same proportion as the expenditure of the district council for that year bears to the relevant local expenditure for the landward area of the county for that year.

- (2) Section 101 of the Act of 1948 (which relates to the application of payments under the said Part V) shall have effect as respects the year 1963-64 and any subsequent year only in relation to so much of the sums received as mentioned therein as is not paid to district councils under the foregoing subsection.

- (3) In this section—

" district " has the same meaning as in the Act of 1947 ;

" expenditure " in relation to a district council for any year means so much of that council's expenditure for that year as is reckoned in calculating the relevant local expenditure for that year for the landward area of the county in which the district is situated for the purposes of section 2 of this Act; and

" relevant local expenditure " in relation to the landward area of a county for any year has the same meaning as it has for the purposes of the said section 2.

22 Miscellaneous amendments of Act of 1956 relating to valuation and rating

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

- (a) the maximum number of members of the valuation appeal committee for any valuation area appointed under section 5 of that Act shall be increased from twenty to thirty, and accordingly in paragraph (a) of subsection (1) of that section for the word " twenty" there shall be substituted the word " thirty ";
- (b) in section 5 of that Act, in paragraph (d) of subsection (1), after the word " chairman " where it last occurs there shall be inserted the words " or if both are absent a member nominated by the members present from amongst them shall preside and ";
- (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 in years of revaluation and in other years respectively;
 - (e) subsection (6) of section 15 of that Act (which provided that for the year 1961-62 in a case where an appeal was pending the rating authority might levy rates according to the rateable value as appearing in the valuation roll for the immediately preceding year, or the rateable value appearing in the entry in the valuation roll against which such appeal had been taken, whichever was the lesser) shall have effect as if for the words "the year 1961-62" there were substituted the words "years of revaluation";

PART III

MISCELLANEOUS AND GENERAL

23 Amendment of sections 199 and 200 of Act of 1947

(1) Section 199 of the Act of 1947 (which provides among other things for the publication by the clerk of a local authority of notice of the right of any ratepayer within the area of the local authority to inspect an abstract of the authority's accounts during a period of seven days specified in the notice) shall have effect in relation to any such notice published after 16th May 1963 as if there were added at the end thereof the following subsection:—

“(3) The period of seven days referred to in paragraph (c) of subsection (1) of this section shall be a period of seven consecutive days, so however that in determining the period any Sunday, and any other day on which the offices of the local authority are not open for public business generally, shall be disregarded.”

(2) Section 200 of the Act of 1947 (which also relates to the inspection of accounts) shall have effect as if in subsection (1) thereof the word "any" were inserted immediately before the word "Saturday", in the second place where that word occurs; and as if after subsection (1) thereof there were inserted the following subsection:—

“(1A) Any such ratepayer may make written application to the local authority for an opportunity to inspect the said abstract of accounts at such reasonable time as may be specified in the application, being a time not between the hours specified in the foregoing subsection in relation to Saturdays and other weekdays respectively but within the period of seven days referred to in that subsection; and where such application has been made, the local authority shall make the abstract of accounts available for inspection by the ratepayer at that time in such manner as the local authority may determine”.

24 Regulations, rules and orders

(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

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 Rural Water Supplies and Sewerage Act 1944 or the Housing (Scotland) Act 1962.

26 Interpretation

- (1) Part I of this Act shall be construed as one with the Act of 1954.
- (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 Local Government (Scotland) Act 1947;
 - " the Act of 1948 " means the Local Government Act 1948 ;
 - " the Act of 1954 " means the Local Government (Financial Provisions) (Scotland) Act 1954 ;
 - " the Act of 1956 " means the Valuation and Rating (Scotland) Act 1956;
 - " the Act of 1958 " means the Local Government and Miscellaneous Financial Provisions (Scotland) Act 1958 ;
 - " local authority " means a county council or the town council of a burgh;
 - " rate " has the same meaning as in the Act of 1947, except that in section 2 of this Act it does not include any domestic water rate;
 - " rateable valuation " in relation to any area has the same meaning as in the Act of 1956 ;
 - " valuation " includes value ;
 - " year " means a period of twelve months beginning on 16th May, except that in relation to a local authority whose financial year begins on a day other than 16th May, it means a period of twelve months beginning on that other day ; and " year " followed by a reference to two calendar years means the year beginning in the first of those calendar years ;
 - " year of revaluation " has the same meaning as in section 9 of the Act of 1956.
- (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.

27 Repeals

The enactments specified in Schedule 3 to this Act are hereby repealed to the extent specified in the third column of that Schedule, the repeals taking effect—

- (a) in the case of the enactments specified in Part I of that Schedule, on 16th May 1963 ; and

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

- (b) in the case of the enactments specified in Part II of that Schedule, on 16th May 1966:

Provided that the repeals specified in the said Part I shall not affect any calculation, apportionment or allocation which requires to be made in respect of any year earlier than the year 1963-64.

28 Short title and extent

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