Local Government (Financial Provisions) (Scotland) Act 1963

1963 CHAPTER 12

PART II

Valuation and Rating

19 Certain parks not to be entered in valuation roll.

[[F1](1) **[**[F2]This section applies to**]** lands and heritages which consist of a park vested in or under the control of—

(a) a local authority; or

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

[[F3]including in each case any building**]** comprised in any such park which is used for purposes ancillary to those of the park[F4]....

[[F5](1ZA) An entry is to be made in the roll in respect of any part of the lands and heritages which falls within either subsection (1ZB) or (1ZC).

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

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

(a) the part is occupied by the person or body mentioned in paragraph (a) or, as the case may be, (b) of subsection (1), and

(b) persons may be required to pay for access to facilities on the part or for goods or services provided on it.

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

(2) In this section . . . [F6]the expression "park" includes any recreation ground or pleasure ground.**]**

Textual Amendments

F1 S. 19(1)(1A)(1B)(1C) substituted for s. 19(1) (1.4.2000) by 1997 c. 29, s. 33(1), **Sch. 3 para. 3**; S.I. 1998/2329, **art. 3(1)**

F2 Words in s. 19(1) substituted (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 5(2)(a)**, 44(2); S.S.I. 2020/327, sch.

F3 Words in s. 19(1) substituted (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 5(2)(b)**, 44(2); S.S.I. 2020/327, sch.

F4 Words in s. 19(1) repealed (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 5(2)(c)**, 44(2); S.S.I. 2020/327, sch.

F5 S. 19(1ZA)-(1ZD) substituted for s. 19(1A)-(1C) (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 5(3)**, 44(2); S.S.I. 2020/327, **sch.**

F6 Words repealed by Local Government (Scotland) Act 1973 (c. 65), s. 122, Sch. 9 para. 55, **Sch. 29**

Changes to legislation:
There are currently no known outstanding effects for the Local Government (Financial Provisions) (Scotland) Act 1963, Section 19.