



Local Government (Financial Provisions) (Scotland) Act 1963

1963 CHAPTER 12

PART III

Miscellaneous and General

26 Interpretation.

- (1) ^{F1}
- (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 ^{M1}Local Government (Scotland) Act 1947;
 - “the Act of 1948” means the ^{M2}Local Government Act 1948;
 - “the Act of 1954” means the ^{M3}Local Government (Financial Provisions) (Scotland) Act 1954;
 - “the Act of 1956” means the ^{M4}Valuation and Rating (Scotland) Act 1956;
 - “the Act of 1958” means the ^{M5}Local Government and Miscellaneous Financial Provisions (Scotland) Act 1958;
 - [^{F2}“the First-tier Tribunal for Scotland” means the First-tier Tribunal for Scotland, established by section 1 of the Tribunals (Scotland) Act 2014;]
 - “local authority” means a [^{F3}council constituted under section 2 of the Local Government etc. (Scotland) Act 1994];
 - ^{F4}
 - “rateable valuation” in relation to any area has the same meaning as in the Act of 1956;
 - [^{F5}“Upper Tribunal for Scotland” means the Upper Tribunal for Scotland, established by section 1 of the Tribunals (Scotland) Act 2014.]
 - “valuation” includes value;

Changes to legislation: There are currently no known outstanding effects for the Local Government (Financial Provisions) (Scotland) Act 1963, Section 26. (See end of Document for details)

[^{F6} “year” means the financial year of a local authority; and “year” followed by a reference to two calendar years means the financial year beginning in the first of those calendar years;]

“year of revaluation” has the same meaning as in section [^{F7}37 of the ^{M6}Local Government (Scotland) Act 1975.]

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

Textual Amendments

- F1** S. 26(1) repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2\)](#), s. 34, [Sch. 6](#)
- F2** Words in s. 26 inserted (1.4.2023) by [The First-tier Tribunal for Scotland \(Transfer of Functions of Valuation Appeals Committees\) Regulations 2023 \(S.S.I. 2023/45\)](#), reg. 1(2), [sch. 2 para. 3\(3\)](#) (with sch. 1 paras. 1-4, 13-20)
- F3** Words in definition of “local authority” in s. 26(2) substituted (1.4.1996) by [1994 c. 39, s. 180\(1\)](#), [Sch. 13 para. 60\(5\)](#); [S.I. 1996/323, art. 4\(1\)\(b\)\(c\)](#)
- F4** Definition repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2\)](#), s. 34, [Sch. 6](#)
- F5** Words in s. 26(2) inserted (1.4.2023) by [The Upper Tribunal for Scotland \(Transfer of Valuation for Rating Appeal Functions of the Lands Tribunal for Scotland\) Regulations 2023 \(S.S.I. 2023/48\)](#), reg. 1, [sch. 2 para. 3\(3\)](#) (with sch. 1)
- F6** Definition substituted (*retrospectively*) by [Local Government \(Miscellaneous Provisions\) \(Scotland\) Act 1981 \(c. 23, SIF 81:2\)](#), s. 40, [Sch. 3 para. 6\(1\)\(2\)](#)
- F7** Words substituted by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), [Sch. 6 Pt. II para. 27](#)

Marginal Citations

- M1** 1947 c. 43.
- M2** 1948 c. 26.
- M3** 1954 c. 13.
- M4** 1956 c. 60.
- M5** 1958 c. 64.
- M6** 1975 c. 30.

Changes to legislation:

There are currently no known outstanding effects for the Local Government (Financial Provisions) (Scotland) Act 1963, Section 26.