



# Local Government (Scotland) Act 1966

## 1966 CHAPTER 51

An Act to make further provision, in relation to Scotland, with respect to the payment of grants to local authorities, valuation and rating, local authority expenditure and functions, and the classification and lighting of highways; to repeal or amend certain enactments relating to local licences and registrations; and for purposes connected with the matters aforesaid. [21st December 1966]

### PART I

#### GRANTS

**1** .....

#### Textual Amendments

**F1** S. 1 repealed by Statute Law (Repeals) Act 1976 (c. 16), s. 1(1), Sch. 1 Pt. VIII

#### *Rate support grants for local authorities*

#### [<sup>F2F3</sup>2] **Rate support grants.**

- (1) Subject to the provisions of this Part of this Act, the Secretary of State shall, for each year, make grants to local authorities in Scotland in accordance with this section; and any grants made in pursuance of this subsection shall be known as “rate support grants”.
- (2) For the purpose of fixing the estimated aggregate amount of the rate support grants for any year the Secretary of State shall determine—
  - (a) the aggregate amount which he estimates is to be available for the payment out of moneys provided by Parliament of grants (other than housing subsidies) to local authorities in respect of their relevant expenditure for that year; and

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- (b) the portion of that amount which the Secretary of State estimates will be allocated to grants in respect of such services as the Secretary of State may determine;
- and the amount remaining after deducting that portion from the aggregate amount aforesaid shall, subject to sections 3 and 4 of this Act, be the estimated aggregate amount of the rate support grants for that year.
- (3) Before determining the amount and the portion mentioned in paragraphs (a) and (b) of subsection (2) above, the Secretary of State shall consult with such associations of local authorities as appear to him to be concerned and shall take into consideration—
- (a) the latest information available to him as to the rate of relevant expenditure;
  - (b) any probable fluctuation in the demand for services giving rise to relevant expenditure so far as the fluctuation is attributable to circumstances prevailing in Scotland as a whole which are not under the control of local authorities;
  - (c) the need for developing those services and the extent to which, having regard to general economic conditions, it is reasonable to develop those services; and
  - (d) the current level of prices, costs and remuneration and any future variation in that level which in the opinion of the Secretary of State will result from decisions which appear to him to be final and which will have the effect of increasing or decreasing any particular prices, costs or remuneration.
- (4) After consultation with such associations of local authorities as appear to the Secretary of State to be concerned, the estimated aggregate amount of the rate support grants for any year shall be divided by the Secretary of State into three parts (to be known respectively as “the needs element”, “the resources element” and “the domestic element”) and the amounts of needs element and the domestic element and the estimated amount of the resources element shall be such as may be prescribed; and the provisions of Schedule 1 to this Act shall, subject to sections 4 and 5 of this Act, have effect with respect to the determination of the amounts payable to any local authority in respect of those elements for any year and with respect to the other matters there mentioned.
- (5) Payments in respect of elements of rate support grants shall be made to any local authority at such times as the Secretary of State may, with the consent of the Treasury, determine and shall be made in aid of the revenues of the authority generally.
- (6) Subject to subsection (7) below, the Secretary of State may—
- (a) defray any expenditure incurred in any year in the provision of services for local authorities by any body specified in regulations made by the Secretary of State; and
  - (b) deduct from the aggregate amount of the needs element for that year such amount, not exceeding the total of the expenditure so defrayed, as appears to him to be appropriate.
- (7) Before exercising his powers under subsection (6) above, the Secretary of State shall consult with such associations of local authorities as appear to him to be concerned.
- (8) In this section—
- “housing subsidies” means such grants to local authorities out of moneys provided by Parliament for housing as may be determined by the Secretary of State to be housing subsidies for the purposes of this section;
- “relevant expenditure”, in relation to any year, means the sum of the following amounts as estimated by the Secretary of State—

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- (a) the amount of expenditure for that year falling to be paid out of the rates of a local authority, and
- (b) an amount equal to the amount receivable by the local authority for that year as grants (within the meaning of section 2(2)(a) of this Act) and as payments under Part V of the Local Government Act <sup>M1</sup>1948, reduced by the amount estimated as aforesaid, in whole or in part, of such payments relating to housing and of such payments of other descriptions falling to be made for that year as the Secretary of State may determine.]

#### Textual Amendments

- F2** S. 2 repealed (*prosp.*) by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2), s. 34, Sch. 6
- F3** Ss. 2-7 as amended by s. 2 of the Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31, SIF 103:2), were by s. 2(1) of that Act set out in Schedule 1 to that Act

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

- C9** S. 2 applied by National Health Service (Scotland) Act 1972 (c. 58), s. 60(8) and District Courts (Scotland) Act 1975 (c. 20), s. 23(6)(7)
- C10** Power to amend s. 2(2)(a)(b) given by Districts Courts (Scotland) Act 1975 (c. 20), s. 23(5)(7)

#### Marginal Citations

- M1** 1948 c.26 (103:2).

### [<sup>F4F5</sup>3 Rate support grant orders.

- (1) The estimated aggregate amount of the rate support grants determined (or redetermined) in accordance with subsection (2) of section 2 of this Act for any year and the matters which under that section or Schedule 1 to this Act are to be prescribed shall be fixed and prescribed by an order made by the Secretary of State after consultation with such associations of local authorities as appear to him to be concerned and with the consent of the Treasury (hereafter in this Act referred to as a “rate support grant order”).
- (2) Any rate support grant order shall be laid before the Commons House of Parliament together with a report of the considerations leading to the provisions of the order, including considerations leading to the determination of the amount and the portion mentioned in section 2(2)(a) and (b) of this Act, and shall not have effect until approved by a resolution of that House.
- (3) Subject to section 4 of this Act, rate support grant orders shall be made in advance for successive periods of two years; and a rate support grant order may, as respects any matter to be fixed or prescribed by the order, make different provision for different years.]

#### Textual Amendments

- F4** Ss. 2-4, 6, 12, 14, Sch. 1 repealed (*prosp.*) by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2), s. 34, Sch. 6
- F5** Ss. 2-7 as amended by s. 2 of the Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31, SIF 103:2), were by s. 2(1) of that Act set out in Schedule 1 to that Act

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

- C11** S. 3 applied by [National Health Service \(Scotland\) Act 1972 \(c. 58\)](#), [s. 60\(8\)](#) and [District Courts \(Scotland\) Act 1975 \(c. 20\)](#), [s. 23\(6\)\(7\)](#)
- C12** S. 3(3): by [Local Government \(Scotland\) Act 1973 \(c. 65, SIF 81:2\)](#), s. 120(1)(a), the words “a period of one year” were substituted for the words from “successive periods” to the end

#### [<sup>F6F7</sup> **4 Variation of orders.**

- (1) The Secretary of State may, at any time after the estimated aggregate amount of the rate support grants has been fixed for any year redetermine, under section 2(2) of this Act, that amount for that year.
- (2) A rate support grant order made by virtue of subsection (1) above with respect to any year may vary matters prescribed by the rate support grant order which first fixed the estimated aggregate amount of the rate support grants for that year.
- (3) A rate support grant order may, if the Secretary of State considers it practicable that it should do so, relate both to an estimated aggregate amount of the rate support grants determined, and to such an amount redetermined under section 2(2) of this Act.]

#### **Textual Amendments**

- F6** S. 4 repealed (prosp.) by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2\)](#), s. 34, [Sch. 6](#)
- F7** Ss. 2-7 as amended by s. 2 of the [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), were by s. 2(1) of that Act set out in Schedule 1 to that Act

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

- C13** S. 4 saved by [Social Work \(Scotland\) Act 1968 \(c. 49\)](#), [s. 92 \(3\)](#)
- C14** S. 4(1) modified by [Sheriff Courts \(Scotland\) Act 1971 \(c. 58\)](#), [s. 44\(3\)](#)

**5, 5A.** ..... <sup>F8</sup>

#### **Textual Amendments**

- F8** Ss. 5, 5A, 7, 26, 27 repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2, 103:2\)](#), s. 34, [Sch. 6](#)

#### [<sup>F9F10</sup> **6 Supplemental.**

- (1) The Secretary of State may make regulations for carrying the foregoing provisions of this Act into effect and, without prejudice to the generality of this provision,—
  - (a) for determining the manner in which any calculation or estimate is to be made for any of the purposes of those provisions and, in particular, for determining—
    - (i) the manner in which and the time as at which road mileages, population, the numbers of persons of any specified description and any other relevant elements for any area are to be ascertained,

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- (ii) the descriptions of roads which are to be taken into account in calculating road mileages,
  - (iii) the authority or person by or to whom any information required for the said purposes is to be given and the time at which and the form in which it is to be given,
  - (iv) the adjustments to be made for any abnormal treatment of income or expenditure in accounts;
- (b) for providing that the calculations or estimates by reference to which any payments are made may be treated as either conclusive or provisional or conclusive for some purposes and provisional for other purposes and, in so far as they are treated as provisional, for the making of further calculations or estimates based on information not previously available and for adjusting, in the light thereof, any payment already made;
- (c) for modifying the operation of the foregoing provisions of this Act in relation to any authority if and in so far as any modification is required in relation to that authority in consequence of any alterations or combinations of authorities or alterations of boundaries;

and regulations under this subsection may make different provisions for different circumstances.

- (2) The Secretary of State may, if he thinks fit, determine that any sea route between two places in the area of any local authority, being a sea route served by a ferry or by public transport vessels and specified in the determination, shall be treated for the purposes of regulations made under this section as if it were a road in that area; and any such determination may be varied or revoked by the Secretary of State.
- (5) References in this section to the foregoing provisions of this Act include references to Schedule 1 to this Act.
- (6) Any statutory instrument containing regulations made under this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.]

**Textual Amendments**

**F9** S. 6 repealed (prosp.) by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2\)](#), s. 34, [Sch. 6](#)

**F10** Ss. 2-7 as amended by s. 2 of the [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), were by s. 2(1) of that Act set out in Schedule 1 to that Act

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..... **F11**

**Textual Amendments**

**F11** Ss. 5, 5A, 7, 26, 27 repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2, 103:2\)](#), s. 34, [Sch. 6](#)

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*Specific grants*

8 ..... F12

**Textual Amendments**  
F12 S. 8 repealed by [Town and Country Planning \(Scotland\) Act 1972 \(c. 52\)](#), [Sch. 23](#)

9 ..... F13

**Textual Amendments**  
F13 S. 9 repealed by [S.I. 1981/127, art. 5](#), [Sch. 1](#) and expressed to be restricted by [Housing and Planning Act 1986 \(c. 63, SIF 81:2\)](#), [ss. 52, 57\(1\)](#)

10 ..... F14

**Textual Amendments**  
F14 S. 10 repealed by [Scottish Development Agency Act 1975 \(c. 69, SIF 64\)](#), [ss. 8\(8\), 27\(2\)](#), [Sch. 5](#) (with saving in s. 8(8) relating to certain schemes where a tender has been accepted by the local authority before 15.12.1975)

**11 Grants for certain expenditure due to immigrant population.**

- (1) Subject to the provisions of this section, the Secretary of State may pay to local authorities who in his opinion are required to make special provision in the exercise of any of their functions in consequence of the presence within their areas of substantial numbers of immigrants from the Commonwealth whose language or customs differ from those of the community, grants of such amounts as he may, with the consent of the Treasury, determine on account of expenditure of such descriptions (being expenditure in respect of the employment of staff) as he may so determine.
- (2) No grant shall be paid under this section in respect of expenditure incurred before 16th May 1967.
- (3) ..... F15

**Textual Amendments**  
F15 [Ss. 11\(3\), 36, 37, 39](#), [Sch. 5 paras. 1, 4](#) repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), [Sch. 29](#)

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## PART II

### RATES

#### *Local authority apportionments etc.*

#### [<sup>F16</sup>12 Apportionments, allocations etc. relating to local authorities.

- (1) The Secretary of State may as respects the year 1966-67 or any subsequent year make such estimates for any area of the product of a rate of [<sup>F17</sup>one new penny] in the pound and the standard penny rate product as he considers necessary, and those products so estimated shall then apply for the purpose of making the calculations, apportionments and allocations referred to in section 7(1) of the Act of 1963, or as the case may be, any adjustments required thereto.
- (2) In the year 1966-67 and in each subsequent year of revaluation, the calculations, apportionments and allocations referred to in section 7(1) of the Act of 1963 shall be made and adjusted by reference to the product of a rate of [<sup>F17</sup>one new penny] in the pound and to the standard penny rate product estimated in relation to that year.

#### Textual Amendments

**F16** S. 12 repealed (prosp.) by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2\)](#), s. 34, [Sch. 6](#)

**F17** Words substituted by [Decimal Currency Act 1969 \(c. 19\)](#), [Sch. 2 para. 27](#)

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

**C15** S. 12(1)(2) modified by [Water \(Scotland\) Act 1980 \(c. 45, SIF 130\)](#), s. [61\(6\)](#)

#### 13 Amendment of the Act of 1963.

As respects the year 1967-68 and subsequent years the Act of 1963 shall have effect as follows—

- (a) ..... <sup>F18</sup>
- (b) Section 9(5) of the Act of 1963 (which relates to the determination of weighted population) shall be amended by substituting for the words “in accordance with the provisions of Schedule 2 to this Act” the words “in such manner as may be prescribed by a rate support grant order made under section 3 of the Local Government (Scotland) Act 1966”.
- (c) ..... <sup>F18</sup>

#### Textual Amendments

**F18** S. 13 para. (a)(c), s. 14(2) repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), [Sch. 7](#)

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

- C16** The text of ss. 13 para. (b), 21, 48(1), Sch. 5 paras. 2, 5 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>F19</sup>14 Effect of alteration of boundaries on apportionments etc.

- (1) Where an alteration in the boundaries of the area of a local authority has occurred, and effect has been given or is being given to that alteration in the valuation roll for any year, then for the purpose of making for that year any such calculation, apportionment or allocation as is referred to in section 7(1) of the Act of 1963, the calculation for that area of the product of a rate of [<sup>F20</sup>one new penny]] in the pound and of the standard penny rate product for the year preceding that year shall be revised to take account of the effect of that alteration.

- (2) . . . . . <sup>F21</sup>

#### Textual Amendments

- F19** S. 14 repealed (prosp.) by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2\)](#), s. 34, [Sch. 6](#)
- F20** Words substituted by [Decimal Currency Act 1969 \(c. 19\)](#), [Sch. 2 para. 27](#)
- F21** S. 13 para. (a)(c), s. 14(2) repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), [Sch. 7](#)

### *Valuation and Rating*

#### 15 Valuation according to tone of roll.

- (1) For the purposes of any new or altered entry to be made in a valuation roll after the passing of this Act [<sup>F22</sup>for a year other than a year of revaluation]]<sup>F22</sup> at any time the valuation roll is in force], the value or altered value to be ascribed to lands and heritages shall not exceed the value which would have been ascribed thereto in that roll if the lands and heritages to which the entry relates had for valuation purposes been subsisting throughout the year before the last year of revaluation, on the assumptions that at the time by reference to which that value would have been ascertained—
- the lands and heritages were in the same state as at the time of valuation and any relevant factors (as defined by subsection (2) of this section) were those subsisting at the last-mentioned time; and
  - the locality in which the lands and heritages are situated was in the same state, so far as concerns the other premises situated in that locality and the occupation and use of those premises, the transport services and other facilities available in the locality, and other matters affecting the amenities of the locality, as at the time of valuation.
- (2) In this section “relevant factors” means any of the following, so far as material to the valuation of lands and heritages, namely—
- the mode or category of occupation of the lands and heritages;
  - the quantity of minerals or other substances in or extracted from the lands and heritages;
  - the volume of trade or business carried on on the lands and heritages.



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- (3) References in this section to the time of valuation are references to the time by reference to which the valuation of lands and heritages would have fallen to be ascertained if this section had not been enacted.
- (4) This section does not apply to lands and heritages which are occupied by a public utility undertaking and of which the value falls to be ascertained by reference to the profits of the undertaking carried on therein.

#### Textual Amendments

- F22** Words “at any” to “force” substituted for words “for” to “revaluation” (16.9.1975) by [Local Government \(Scotland\) Act 1975 \(c. 30\), s. 39\(2\), Sch. 6 Pt. II para. 32](#)

### 16 Determination of cumulo rateable value and rateable value pertaining to water undertakings.

For the purposes of the levying of rates in respect of the year 1967-68 and of any subsequent year the cumulo rateable value and the rateable value of lands and heritages occupied for the purposes of a water undertaking shall be taken to be the values respectively determined in accordance with the provisions of Schedule 2 to this Act.

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

- C17** [S. 16, Sch. 2](#) repealed in respect of any year subsequent to 1984–85 by [S.I. 1985/197, art. 8](#)

### 17 Payments in lieu of rates by Electricity Boards.

- (1) For the purpose of calculating the payments which are, under the provisions of Part V of the <sup>M2</sup>Local Government Act 1948, to be made year by year by the South of Scotland Electricity Board and the North of Scotland Hydro-Electric Board respectively for the benefit of local authorities in Scotland for the year 1967-68 and subsequent years, the standard amount referred to in sections 96 to 98 of that Act (which relate to payments by the South of Scotland Board) and the standard amount referred to in section 99 of that Act (which relates to payments by the Hydro-Electric Board) shall be such sums as may be respectively prescribed by order made by the Secretary of State.
- (2) The power to make an order under the foregoing subsection shall be exercisable by statutory instrument and any statutory instrument containing such an order shall not have effect unless approved by a resolution of the Commons House of Parliament.
- (3) ..... <sup>F23</sup>
- (4) As respects the year 1967–68 and subsequent years [<sup>F24</sup>up to and including the year 1977–78], local water authorities shall have power to make charges by way of meter or otherwise in respect of water supplied to any such premises occupied by the South of Scotland Electricity Board or the North of Scotland Hydro-Electric Board as are described in section 17(2) of the <sup>M3</sup>Water (Scotland) Act 1949, and accordingly the said section 17(2) shall cease to apply to those premises.
- [<sup>F25</sup>(4A) As respects the year 1978–79 and subsequent years, water authorities shall have power to make charges by way of meter or otherwise in respect of water supplied to any

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such lands and heritages as are specified in paragraph 4 of Schedule 1 to the Local Government (Scotland) Act 1975.]

[<sup>F26</sup>(4B) As respects the year 1978–79 and subsequent years, water authorities shall have power to make charges by way of meter or otherwise in respect of water supplied to any such lands and heritages as are specified in paragraph 3 of Schedule 1 to the Local Government (Scotland) Act 1975.]

[<sup>F27</sup>(4C) As respects the year 1978–79 and subsequent years, water authorities shall have power to make charges by way of meter or otherwise in respect of any such lands and heritages as are specified in paragraph 2 . . . <sup>F28</sup>of Schedule 1 to the Local Government (Scotland) Act 1975.]

[<sup>F29</sup>(4D) As respects the year 1978–79 and subsequent years, water authorities shall have power to make charges by way of meter or otherwise in respect of water supplied to any such lands and heritages as are specified in paragraph 5 of Schedule 1 to the Local Government (Scotland) Act 1975 [<sup>F30</sup>and to which an order made under section 6 of that Act applies].]

[<sup>F31</sup>(4E) As respects the year 1979–80 and subsequent years, water authorities shall have power to make charges by way of meter or otherwise in respect of water supplied to any such lands and heritages specified in paragraph 8 of Schedule 1 of the Local Government (Scotland) Act 1975 as have their rateable values determined under [<sup>F32</sup>any order made under sections 6 and 35 of that Act].]

[<sup>F33</sup>(4F) As respects the year 1985–86 and subsequent years, water authorities shall have power to make charges by way of meter or otherwise in respect of water supplied to any such lands and heritages specified in paragraph 2A of Schedule 1 to the Local Government (Scotland) Act 1975 as have their rateable values prescribed by or determined under any order made under sections 6 and 35 of that Act.]

#### Textual Amendments

- F23** S. 17(3) repealed by S.I. 1978/1175, **Sch.**
- F24** Words inserted by S.I. 1978/1175, **art. 8(3)(a)**
- F25** S. 17(4A) inserted by S.I. 1978/1175, **art. 8(3)(b)**
- F26** S. 17(4B) inserted by S.I. 1978/1176, **art. 8(3)**
- F27** S. 17(4C) inserted by S.I. 1985/194, **art. 7(4)**
- F28** Words repealed by S.I. 1985/194, **art 7(4)**
- F29** S. 17(4D) added by S.I. 1978/1173, **art. 7(3)**
- F30** Words added by S.I. 1985/193, **art. 7(3)**
- F31** S. 17(4E) added (with application to certain lands and heritages comprising a dock or harbour undertaking) by S.I. 1979/951, **arts. 3, 10(a)(d)**
- F32** Words substituted by S.I. 1985/588, **art. 10(c)** in relation to lands and heritages to which that S.I. applies
- F33** S. 17(4F) added by S.I. 1985/195, **art. 6(3)**

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

- C18** Ss. 17(1)(2), 19 repealed so far as relating to Scottish Electricity Board (as defined) for any year commencing on or after 1.4.1978 by S.I. 1978/1175, **art. 9, Sch.**

#### Marginal Citations

- M2** 1948 c. 26.
- M3** 1949 c. 31.

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## 18 Rating of certain office premises of nationalised boards &c.

- (1) ..... <sup>F34</sup>
- (3) The assessor for the area in which office premises occupied by an authority to which this section applies are situated or the occupier of those premises may apply to the appropriate Minister for a determination of the question whether the premises are situated on operational land of the authority, and if the Minister determines that the premises are not so situated the occupier thereof shall be liable to be rated in respect of the premises from the date of that determination [<sup>F35</sup> and section 9(1) of the <sup>M4</sup>Local Government (Scotland) Act 1975 (which provides for restricted rates to be payable pending determination of an appeal) shall apply to the payment of rates during the period where such an application is pending as if that application were an appeal under the Valuation Acts.]
- (4) For the purposes of the last foregoing subsection the appropriate Minister in relation to premises occupied by—
- (a) the British Railways Board or the British Waterways Board, is the Minister of Transport;
  - [<sup>F36</sup>(b) [<sup>F37</sup>a public gas supplier within the meaning of Part I of the Gas Act 1986], is the Secretary of State for Trade and Industry; and]
  - (c) any other board, is the Secretary of State.
- (5) ..... <sup>F34</sup>

### Textual Amendments

**F34** S. 18(1)(2)(5)(6) repealed by S.I. 1985/194, **Sch.**

**F35** Words added by Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31, SIF 103:2), s. 21, **Sch. 2 para. 10**

**F36** S. 18(4)(b) substituted by Gas Act 1972 (c. 60), s. 49(1), **Sch. 6 para. 16(1)(b)**

**F37** Words substituted by Gas Act 1986 (c. 44, SIF 44:2), s. 67(1)(3), Sch. 7 para. 7, **Sch. 8 para. 33**

### Modifications etc. (not altering text)

**C19** S. 18(3)(4) applied by Local Government (Scotland) Act 1975 (c. 30, SIF 81:2), s. 4A as added by Local Government (Scotland) Act 1978 (c. 4, SIF 81:2), s. 2

**C20** Functions of Minister of Transport now exercisable by Secretary of State: S.I. 1970/1681

**C21** Functions of Secretary of State for Trade and Industry now exercisable by Secretary of State for Energy: S.I. 1974/692

### Marginal Citations

**M4** 1975 c.30SIF 81:2.

## 19 Gas and Electricity Boards: rating of showrooms.

- (1) For the year 1967-68 and subsequent years, an authority to which this section applies shall, notwithstanding anything in Part V of the <sup>M5</sup>Local Government Act 1948, section 24(2) of the <sup>M6</sup>Valuation and Rating (Scotland) Act 1956 . . . <sup>F38</sup>, be liable to be rated in respect of any shop, room or other place occupied and used by the authority wholly or mainly for the sale, display or demonstration of apparatus or accessories for use by consumers of gas or, as the case may be, electricity; and accordingly any such shop, room or other place shall be included in the valuation roll for the area in which it is situated.

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*Changes to legislation:* There are currently no known outstanding effects for the Local Government (Scotland) Act 1966. (See end of Document for details)

- (2) In determining whether any such shop, room or other place is wholly or mainly occupied and used as aforesaid, use for the receipt of payments for gas or electricity consumed shall be disregarded.
- (3) This section applies to the following authorities, that is to say, [<sup>F39</sup>the British Gas Corporation], the North of Scotland Hydro-Electric Board and the South of Scotland Electricity Board.

#### Textual Amendments

**F38** Words repealed by Gas Act 1972 (c. 60), s. 49(1), Sch. 6 para. 16(2)(a), Sch. 8

**F39** Words substituted by Gas Act 1972 (c. 60), s. 49(1), Sch. 6 para. 16(2)(b)

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

**C22** Ss. 17(1)(2), 19 repealed so far as relating to Scottish Electricity Board (as defined) for any year commencing on or after 1.4.1978 by S.I. 1978/1175, art. 9, Sch.

**C23** S. 19 repealed so far as relating to the British Gas Corporation in Scotland for any year commencing on or after 1.4.1978 by S.I. 1978/1176, art. 9, Sch.

**C24** S. 19 repealed for any year commencing on or after 1.4.1978, so far as relating to the Board (the British Railways Board, the National Freight Corporation and any subsidiary of that Board and Corporation) in Scotland, by S.I. 1978/1174, art. 9, Sch.

#### Marginal Citations

**M5** 1948 c. 26.

**M6** 1956 c. 60.

## 20 Amendment of section 42 of the Lands Valuation (Scotland) Act 1854.

For the purposes of the valuation roll for the year 1967-68 or any subsequent year, the definition of “lands and heritages” in section 42 of the <sup>M7</sup>Lands Valuation (Scotland) Act 1854 shall not include electrical appliances for space heating which are situated in a building other than one occupied for any trade, business or manufacturing process and which are only so fixed that they can be removed from their place without necessitating the removal of any part of the building.

#### Marginal Citations

**M7** 1854 c. 91.

## 21 Amendment of section 22 of the Valuation and Rating (Scotland) Act 1956.

In section 22(1) of the Valuation and Rating (Scotland) Act 1956 (which relates to the exemption of churches, etc. from rates) for the paragraphs (a) and (b) there shall be substituted the words “any premises to which this subsection applies, which belong to or are held by a religious body, so long as the use of the premises is wholly or mainly for purposes connected with that body and no profit is derived by that body from the use of the premises for any other purpose.

This subsection applies to any church, chapel, meeting place, church hall, chapel hall or other similar building.” ; and accordingly subsection (4)(b) of the said section 22 shall cease to have effect.

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

- C25** The text of ss. 13 para. (b), 21, 48(1), Sch. 5 paras. 2, 5 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

## 22 Complaints regarding omissions from the valuation roll.

- (1) Any person interested may complain to the Valuation Appeal Committee for a valuation area (which terms in this section have the same meaning as in the <sup>M8</sup>Valuation and Rating (Scotland) Act 1956) to the effect [<sup>F40</sup>(a)] that particular lands and heritages are not included in the valuation roll for that area and that they ought to be so included [<sup>F41</sup>or (b) that lands and heritages consisting of a pitch for a caravan have been treated as part of a single unit of lands and heritages by virtue of section 3(1) of the Rating (Caravan Sites) Act 1976 and ought to be separately entered in such valuation roll;] and the procedure set out in Schedule 2 to the said Act of 1956 and in section 13 of the <sup>M9</sup>Lands Valuation (Scotland) Act 1854 shall be followed in relation to complaints under this section.
- (2) After hearing a complaint under this section the Valuation Appeal Committee may dismiss it or may direct that such entry be made in the Valuation roll as respects the lands and heritages concerned as may be specified in the direction.
- (3) A decision made under the last foregoing subsection shall be subject to appeal by way of stated case in the manner provided by section 7 of the <sup>M10</sup>Valuation of Lands (Scotland) Amendment Act 1879.

#### Textual Amendments

- F40** “a” inserted by virtue of [Rating \(Caravan Sites\) Act 1976 \(c. 15\), s. 3\(8\)](#) which provided that s. 22 should have effect as if that insertion were made after the word “effect”
- F41** Words inserted by virtue of [Rating \(Caravan Sites\) Act 1976 \(c. 15\), s. 3\(8\)](#) which provided that s. 22 should have effect as if that insertion were made after the words “so included”

#### Marginal Citations

- M8** 1956 c. 60.  
**M9** 1854 c. 91.  
**M10** 1879 c. 42.

## 23 Amendment of section 7 of the Valuation of Lands (Scotland) Amendment Act 1879.

- (1) Any application for a stated case under section 7 of the <sup>M11</sup>Valuation of Lands (Scotland) Amendment Act 1879 may be made in writing within the prescribed period from the date of the decision of the Valuation Appeal Committee, or if the decision was made in the absence of any party intending to make such an application, within the prescribed period from the date of receipt by him of the notification of the decision, and accordingly in the said section 7 the words “and shall then declare himself dissatisfied with such determination” shall cease to have effect.

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- (2) In this section “the prescribed period” means the period for the time being prescribed by virtue of section 6 of the <sup>M12</sup>Rating and Valuation (Scotland) Act 1952 within which grounds of appeal relating to a stated case under the said section 7 may be lodged.

**Marginal Citations**

**M11** 1879 c. 42.

**M12** 1952 c. 47.

*Rating of unoccupied property*

**24 Liability to be rated in respect of certain unoccupied property.**

- (1) Subject to the following provisions of this Part of this Act, and notwithstanding the provisions of section 243 of the <sup>M13</sup>Local Government (Scotland) Act 1947, where any relevant lands and heritages in the area of a rating authority are unoccupied for a continuous period exceeding [<sup>F42</sup>six months], the person entitled to possession of the lands and heritages (hereafter in this Part of this Act referred to as the “owner”) may, if the rating authority think fit, be rated in respect of the lands and heritages for any relevant period of vacancy; and the enactments relating to rating shall apply with any necessary modifications as if the lands and heritages were occupied during that period by the owner.

- (2) ..... <sup>F43</sup>

- (4) In this section—

“relevant lands and heritages” means any lands and heritages consisting of, or of part of, . . . <sup>F44</sup> shop, office, factory, mill or other building whatsoever, together with any garden, yard, court or other land ordinarily used or intended for use for the purposes of the building or part; and

“relevant period of vacancy” means, in relation to any relevant lands and heritages, any period beginning with the day following the end of a period of [<sup>F42</sup>six months] during which the lands and heritages have been continuously unoccupied and ending with the day preceding that on which the lands and heritages become or next become occupied.

- (5) Where lands and heritages which are unoccupied become occupied on any day and become unoccupied again on the expiration of a period of less than three weeks beginning with that day, then, for the purpose of ascertaining any period of [<sup>F42</sup>six months] during which the lands and heritages have been continuously unoccupied and any relevant period of vacancy in respect of the lands and heritages, they shall be deemed to have remained unoccupied on that day and during that period.

**Textual Amendments**

**F42** Words substituted by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), [Sch. 6 Pt. II para. 33\(a\)](#)

**F43** [S. 24\(2\)\(3\)](#) repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), [Sch. 6 Pt. II para. 33\(b\)](#), Sch. 7

**F44** Words repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), s. 34, [Sch. 6](#)



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### Marginal Citations

M13 1947 c. 43.

VALID FROM 01/04/1995

### <sup>F45</sup>24A Lands and heritages partly unoccupied for a short time.

- (1) If it appears to the rating authority that part of any lands and heritages included in the valuation roll is unoccupied but will remain so for a short time only, the authority may request the assessor to apportion the rateable value between the occupied and unoccupied parts and on being thus requested the assessor shall apportion the rateable value accordingly.
- (2) As from whichever is the later of the following—
  - (a) the date on which lands and heritages the rateable value of which has been apportioned under subsection (1) above became partly occupied;
  - (b) the commencement of the financial year in which the request under that subsection relating to those lands and heritages was made,until whichever of the events specified in subsection (3) below first occurs, the value apportioned to the occupied part of the lands and heritages shall, subject to subsection (4) below, be treated for rating purposes as if it were the rateable value ascribed to the lands and heritages in the valuation roll.
- (3) The events mentioned in subsection (2) above are—
  - (a) the reoccupation of any of the unoccupied part;
  - (b) the end of the financial year in which the request was made;
  - (c) a further apportionment of the value of the lands and heritages taking effect under subsection (1) above;
  - (d) the lands and heritages to which the apportionment relates becoming completely unoccupied.
- (4) Where any lands and heritages fall within such class or classes of lands and heritages as may be prescribed by the Secretary of State by regulations, the value to be treated for rating purposes as if it were the rateable value ascribed to the lands and heritages in the valuation roll shall be the sum of—
  - (a) the value apportioned to the occupied part of the lands and heritages; and
  - (b) one half of the value apportioned to the unoccupied part of the lands and heritages.
- (5) Notwithstanding paragraph (b) of subsection (3) above, if it appears to the rating authority that the part of the lands and heritages which was unoccupied at the date of an apportionment of the rateable value thereof under subsection (1) above has continued after the end of the financial year referred to in that paragraph to be unoccupied but will remain so for a short time only, the authority may direct that the apportionment shall continue to have effect for the next financial year; and subsections (2), (3)(a), (c) and (d) and (4) above shall have effect in relation to that year accordingly.
- (6) Any statutory instrument containing regulations made under this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.

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(7) In this section “financial year” has the meaning assigned to it by section 96(5) of the <sup>M14</sup>Local Government (Scotland) Act 1973.]

**Textual Amendments**

**F45** S. 24A inserted (1.4.1995) by 1994 c. 39, s. 155; S.I. 1994/3150, art. 4(a), Sch. 1

**Marginal Citations**

**M14** 1973 c. 65.

VALID FROM 01/04/1995

**[<sup>F46</sup>24B Certain lands and heritages to be treated as unoccupied.**

- (1) For the purposes of section 24 of this Act, lands and heritages shall be treated as unoccupied if, apart from this section, they would fall to be treated as occupied by reason only of there being kept on the lands and heritages plant, machinery or equipment—
  - (a) which was last used on the lands and heritages when they were last in use; or
  - (b) which is intended for use on the lands and heritages.
- (2) Subsection (1) above applies to the unoccupied part of lands and heritages for the purposes of section 24A of this Act as it applies to unoccupied lands and heritages for the purposes of the said section 24.]

**Textual Amendments**

**F46** S. 24B inserted (1.4.1995) by 1994 c. 39, s. 155; S.I. 1994/3150, art. 4(a), Sch. 1

**25 Provisions supplementary to section 24.**

- (1) The provisions of Schedule 3 to this Act shall have effect, for the purposes of section 24 of this Act, with respect to the determination of rateable values, the treatment of newly erected and altered buildings and the other matters there mentioned.
- (2) ..... <sup>F47</sup>
- (3) No rates shall be payable under the said section 24 in respect of lands and heritages, for, or for any part of the [<sup>F48</sup>six months] beginning with the day following the end of, any period during which—
  - (a) the owner is prohibited by law from occupying the lands and heritages or allowing them to be occupied;
  - (b) the lands and heritages are kept vacant by reason of action taken by or on behalf of the Crown or any local or public authority with a view to prohibiting the occupation of the lands and heritages or to acquiring them;
  - (c) the lands and heritages are the subject [<sup>F49</sup>of a building preservation notice as defined by section 56 of the <sup>M15</sup>Town and Country Planning (Scotland) Act 1972 or are included in a list compiled or approved under section 52 of that



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Act or are notified] to the rating authority by the Secretary of State as being of architectural or historic interest;

- (d) the lands and heritages are the subject of a preservation order or an interim preservation notice under the Ancient Monuments Acts 1913 to 1953, or are included in a list published by the [<sup>F48</sup>Secretary of State] under those Acts; or
- (e) the lands and heritages are being held available to provide a residence from which a full-time clergyman or minister of any religious denomination may perform the duties of his office.

In paragraph (a) of this subsection the reference to a legal prohibition does not include a prohibition which arises from the failure of the owner to apply for a certificate under section 9 of the <sup>M16</sup>Building (Scotland) Act 1959.

- (4) The Secretary of State may by regulations provide that rates shall not be payable under section 24 of this Act in respect of lands and heritages of such descriptions as may be prescribed by the regulations or in such circumstances as may be so prescribed; and the regulations may make different provision for lands and heritages of different descriptions and for different circumstances.

Any statutory instrument containing regulations made under this subsection shall be subject to annulment in pursuance of a resolution of either House of Parliament.

- (5) Section 4 of the <sup>M17</sup>Local Government (Financial Provisions etc.) (Scotland) Act 1962 (reduction and remission of rates payable by charitable and other organisations) shall apply in relation to any relevant lands and heritages to which that section applied when they were last occupied as if they were used for the purpose for which they were then used.

#### Textual Amendments

**F47** S. 25(2) repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), [Sch. 6 Pt. II para. 34\(a\)](#), Sch. 7

**F48** Words substituted by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), [Sch. 6 Pt. II para. 34\(b\)](#)

**F49** Words substituted by [Town and Country Planning \(Scotland\) Act 1972 \(c. 52\)](#), s. 276(1), [Sch. 21 Pt. II](#)

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

**C26** S. 25(4) revived by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), s. 21(1), [Sch. 2 para. 11](#) (s. 25(4) having been repealed earlier by [Local Government \(Miscellaneous Provisions\) \(Scotland\) Act 1981 \(c. 23, SIF 81:2\)](#), s. 40, [Sch. 4](#))

#### Marginal Citations

**M15** 1972 c. 52.

**M16** 1959 c. 24.

**M17** 1962 c. 9.

26, 27. <sup>F50</sup> .....

#### Textual Amendments

**F50** Ss. 5, 5A, 7, 26, 27 repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2, 103:2\)](#), s. 34, [Sch. 6](#)

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VALID FROM 01/04/1995

*[<sup>F51</sup>Exemption from payment of rates*

**Textual Amendments**

**F51** Cross-heading for s. 25A inserted (1.4.1995) by 1994 c. 39, s. 156; S.I. 1994/3150, art. 4(a), Sch. 1

<sup>F52</sup>**25A Remission of rates on account of hardship.**

Every rating authority may, on the application of any person liable to pay any rate levied by the authority, remit payment (in whole or in part) of the rate if the authority are satisfied that—

- (a) the person would sustain hardship if the authority did not do so; and
- (b) it is reasonable for the authority to do so, having regard to the interests of persons liable to pay council tax set by them.]

**Textual Amendments**

**F52** S. 25A inserted (1.4.1995) by 1994 c. 39, s. 156; S.I. 1994/3150, art. 4(a), Sch. 1

**PART III**

**ROADS**

**28—** ..... <sup>F53</sup>  
**34.**

**Textual Amendments**

**F53** Pt. III (ss. 28–34) repealed by Roads (Scotland) Act 1984 (c. 54, SIF 108), s. 156(3), Sch. 11

**PART IV**

*Miscellaneous and General*

**35 Placing of staff etc. of local authority at disposal of Secretary of State or of another local authority.**

- (1) A local authority [<sup>F54</sup>within the meaning of section 113(1) of the <sup>M18</sup>Town and Country Planning (Scotland) Act 1947] may enter into an agreement with the Secretary of State or another local authority for the placing at his or their disposal, for the purposes of any function of a party to the agreement under any enactment (including an enactment in any local Act) or any instrument whether passed or made before or after the passing

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of this Act, on such terms as may be provided by the agreement, of the services of persons employed by the local authority and of any premises, equipment and other facilities under their control.

[<sup>F55</sup>(1A) A local authority within the meaning of section 33 of the <sup>M19</sup>Vehicle and Driving Licences Act 1969 may enter into an agreement with the Minister of Transport for the placing at his disposal, for the purpose of any of the relevant functions within the meaning of the said Act of 1969, on such terms as may be provided by the agreement, of the services of persons employed by the local authority and of any premises, equipment and other facilities under their control.]

(2) For the avoidance of doubt it is hereby declared that for superannuation purposes, in the absence of agreement to the contrary, service rendered by a person whose services are placed by a local authority at the disposal of the Secretary of State [<sup>F54</sup>or the Minister of Transport] or another local authority in pursuance of this section is service rendered to the first-mentioned local authority.

(3) In this section . . . <sup>F56</sup>“premises” includes land and buildings.

#### Textual Amendments

- F54** Words inserted by [Vehicle and Driving Licences Act 1969 \(c. 27\)](#), [Sch. 1 para. 10\(a\)\(c\)](#)  
**F55** [S. 35\(1A\)](#) added by [Vehicle and Driving Licences Act 1969 \(c. 27\)](#), [Sch. 1 para. 10\(b\)](#)  
**F56** Words repealed, by [Vehicle and Driving Licences Act 1969 \(c. 27\)](#), [Sch. 1 para. 10\(d\)](#), Sch. 3

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

- C27** [S. 35](#) applied (*temp.* from 6.4.1995 until 31.3.1996) by [S.I. 1995/789](#), art. 2, [Sch. para. 1](#)  
**C28** [S. 35\(1\)\(2\)](#) applied with modification by [Sheriff Courts \(Scotland\) Act 1971 \(c. 58\)](#), [s. 24\(5\)](#)  
**C29** Functions of Minister of Transport now exercisable by Secretary of State: [S.I. 1970/1681](#)  
**C30** [S. 35\(3\)](#) applied by [Sheriff Courts \(Scotland\) Act 1971 \(c. 58\)](#), [s. 24\(5\)](#)

#### Marginal Citations

- M18** 1947 c. 53.  
**M19** 1969 c. 27.

**36, 37.** ..... <sup>F57</sup>

#### Textual Amendments

- F57** [Ss. 11\(3\), 36, 37, 39](#), [Sch. 5 paras. 1, 4](#) repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), [Sch. 29](#)

### **38 Amendment of section 187 of the Local Government (Scotland) Act 1947.**

The fee payable to clerks of the peace when justices of the peace qualify as such shall henceforth be paid by the county council or town council concerned, and accordingly there shall be inserted at the end of section 187 of the <sup>M20</sup>Local Government (Scotland) Act 1947 the following words:—

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“ In this section ”fees’ includes the fee for the time being prescribed by virtue of section 29 of the Licensing (Scotland) Act 1959 which is payable to clerks of the peace when justices of the peace qualify as such. ”.

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

**C31** Functions of clerk of the peace now generally exercisable in each commission area by an officer of local authority concerned: [District Courts \(Scotland\) Act 1975 \(c. 20\), s. 18](#)

**Marginal Citations**

**M20** 1947 c. 43.

**39** ..... **F58**

**Textual Amendments**

**F58** Ss. 11(3), 36, 37, 39, Sch. 5 paras. 1, 4 repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\), Sch. 29](#)

**40** **Interpretation of “public utility undertaking” in section 379(1) of Local Government (Scotland) Act 1947.**

For the avoidance of doubt it is hereby declared that the definition of “public utility undertaking” in section 379(1) of the <sup>M21</sup>Local Government (Scotland) Act 1947 does not include an aerodrome undertaking or any business ancillary thereto.

**Marginal Citations**

**M21** 1947 c. 43.

**41** **Payments by local authorities to offset effect of selective employment tax.**

A local authority within the meaning of [<sup>F59</sup>the <sup>M22</sup>Town and Country Planning (Scotland) Act 1972] may make to any person such payments as the authority consider appropriate for the purpose of offsetting, either wholly or in part, payments by way of the selective employment tax made by that person in respect of persons employed for the purposes of any contract entered into by the authority before 4th May 1966.

**Textual Amendments**

**F59** Words substituted by [Town and Country Planning \(Scotland\) Act 1972 \(c. 52\), s. 276\(1\), Sch. 21 Pt. II](#)

**Marginal Citations**

**M22** 1972 c. 52.

*Status:* Point in time view as at 01/02/1991. This version of this Act contains provisions that are not valid for this point in time.

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**42 Amendment of certain enactments relating to licences.**

- (1) ..... <sup>F60</sup>
- (2) The enactments mentioned in the first column of Part II of Schedule 4 to this Act (which specify fees or maximum fees for licences, certificates or permits to which those enactments relate or for registration under those enactments) may be amended, by an order made by the Minister or department specified in relation to the enactment in question in the second column of the said Part II, so as to vary any sum specified by that enactment or so as to provide that any sum payable under that enactment shall cease to be so payable; and an order under this subsection may be limited to such cases as may be specified by the order and may make different provision for different cases specified by the order.
- (3) Any statutory instrument containing an order under this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.

**Textual Amendments**

**F60** Ss. 42(1), 48(2), Sch. 4 Pt. I, Sch. 6 repealed by Statute Law (Repeals) Act 1974 (c. 22), Sch. Pt. XI

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

**C32** S. 42: transfer of certain functions (1.7.1999) by S.I. 1999/1750, arts. 1, 2, Sch. 1 (with art. 7)

**43** ..... <sup>F61</sup>

**Textual Amendments**

**F61** S. 43 repealed by Local Government Act 1988 (c. 9, SIF, 81:1), s. 41, Sch. 7 Pt. IV

**44 Game Licences.**

- (1) The duties chargeable in Scotland under the <sup>M23</sup>Game Licences Act 1860 and section 5 of the <sup>M24</sup>Customs and Inland Revenue Act 1883 shall be levied by [<sup>F62</sup>islands and district councils] and accordingly those duties shall cease to be Excise duties.
- (2) The Secretary of State may by order make such provision as it seems necessary or expedient to make for giving effect to the foregoing subsection, and without prejudice to that generality may make provision for—
  - (a) transferring to [<sup>F62</sup>islands and district councils] the powers of the Commissioners of Customs and Excise in relation to duties and licences under the said Act of 1860;
  - (b) ..... <sup>F63</sup>
  - (d) the form of, and the keeping of registers of, such licences.
- (3) Any statutory instrument containing an order made under this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (4) This section shall come into force on 16th May 1967.

*Status: Point in time view as at 01/02/1991. This version of this Act contains provisions that are not valid for this point in time.*

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#### Textual Amendments

**F62** Words substituted by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), [Sch. 24 para. 43](#)

**F63** [S. 44\(2\)\(b\)\(c\)](#) repealed by [Post Office Act 1969 \(c. 48\)](#), [Sch. 11 Pt. II](#)

#### Marginal Citations

**M23** [1860 c. 90.](#)

**M24** [1883 c. 10.](#)

### 45 Orders and regulations.

- (1) Any power conferred on the Secretary of State by this Act to make an order or regulations 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 a subsequent order made in the like manner and subject to the like conditions.

### 46 General interpretation.

- (1) In this Act, unless the context otherwise requires—
  - “the Act of 1963” means the <sup>M25</sup>Local Government (Financial Provisions) (Scotland) Act 1963;
    - ..... <sup>F64</sup>
    - “housing revenue account” has the same meaning as in section [<sup>F65</sup>203 of the Housing (Scotland) Act 1987];
    - “joint board” includes a combination or joint committee of local authorities;
    - “land” includes land covered by water and any interest in or right over land;
    - “local authority” means a [<sup>F66</sup>regional, islands or district council];
      - ..... <sup>F67</sup>
    - [<sup>F68</sup>“product of a rate of [<sup>F69</sup>one new penny] in the pound” and “standard penny rate product” have the meanings assigned to them by section 9 of the Act of 1963;]
    - [<sup>F70</sup>“rate” means the non-domestic rate;]
    - “rating authority” has the meaning assigned to it by section 209 of the <sup>M26</sup>Local Government (Scotland) Act 1947;
    - [<sup>F71</sup>“road” has the same meaning as in the Roads (Scotland) Act 1984;]
    - “Valuation Acts” means the <sup>M27</sup>Lands Valuation (Scotland) Act 1854, . . . <sup>F72</sup>the Acts amending that Act [<sup>F73</sup>and any other enactment relating to valuation];
      - ..... <sup>F74</sup>
    - “water undertaking” means an undertaking for the supply of water carried on by a local water authority;
    - “year” has the meaning assigned to it by section 26(2) of the Act of 1963; and
    - “year of revaluation” has the meaning assigned to it by section [<sup>F75</sup>37 of the <sup>M28</sup>Local Government (Scotland) Act 1975].
  - (2) References in this Act to any enactment are references to that enactment as amended by or under any subsequent enactment including this Act.

**Status:** Point in time view as at 01/02/1991. This version of this Act contains provisions that are not valid for this point in time.

**Changes to legislation:** There are currently no known outstanding effects for the Local Government (Scotland) Act 1966. (See end of Document for details)

### Textual Amendments

- F64** Definitions repealed by Roads (Scotland) Act 1984 (c. 54, SIF 108), s. 156(3), **Sch. 11**
- F65** Words (which were substituted by Housing (Financial Provisions) (Scotland) Act 1972 (c. 46), Sch. 9 para. 13) substituted by virtue of Housing (Scotland) Act 1987 (c. 26, SIF 61), ss. 335, 339(2), **Sch. 23 para. 11**
- F66** Words substituted by Local Government (Scotland) Act 1973 (c. 65), s. 122, **Sch. 9 para. 68**
- F67** Definition of “local water authority” repealed by Water (Scotland) Act 1967 (c. 78), **Sch. 6 Pt. II**
- F68** Definitions repealed (1.4.1994) by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2), s. 34, **Sch. 6**
- F69** Words substituted by Decimal Currency Act 1969 (c. 19), **Sch. 2 para. 27**
- F70** Definition substituted by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2), s. 6, **Sch. 1 Pt. III para. 23(a)**
- F71** Definition substituted by Roads (Scotland) Act 1984 (c. 54, SIF 108), s. 156(1), **Sch. 9 para. 58**
- F72** Word repealed by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2, 103:2), s. 6, **Sch. 1 Pt. III para. 23(b)(i)**
- F73** Words inserted by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2, 103:2), s. 6, **Sch. 1 Pt. III para. 23(b)(ii)**
- F74** Definition of “Valuation roll” repealed by Local Government (Scotland) Act 1975 (c. 30), **Sch. 7**
- F75** Words substituted by Local Government (Scotland) Act 1975 (c. 30), **Sch. 6 Pt. II para. 36**

### Modifications etc. (not altering text)

- C33** S. 46(1) applied by Local Government (Scotland) Act 1975 (c. 30), s. 6(1), **Sch. 1 para. 1**

### Marginal Citations

- M25** 1963 c. 12.
- M26** 1947 c. 43.
- M27** 1854 c. 91.
- M28** 1975 c. 30.

## 47 Expenses.

There shall be defrayed out of moneys provided by Parliament—

- (a) any sums required for the payment of grants under this Act or of other expenses of the Secretary of State under this Act; and
- (b) any increase attributable to the provisions of this Act in the sums payable out of such moneys under any other Act.

## 48 Amendments and repeals.

- (1) The enactments mentioned in Schedule 5 to this Act shall have effect subject to the amendments there specified, being amendments consequential on the provisions of this Act.
- (2) .....

F76

### Textual Amendments

- F76** Ss. 42(1), 48(2), Sch. 4 Pt. I, Sch. 6 repealed by Statute Law (Repeals) Act 1974 (c. 22), **Sch. Pt. XI**

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

**C34** The text of ss. 13 para. (b), 21, 48(1), Sch. 5 paras. 2, 5 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

**49 Short title and extent.**

- (1) This Act may be cited as the Local Government (Scotland) Act 1966.
- (2) This Act shall extend to Scotland only.



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## SCHEDULES

### [<sup>F77</sup><sup>F78</sup>SCHEDULE 1

Section 2.]

#### RATE SUPPORT GRANTS

##### Textual Amendments

- F77** Sch. 1 repealed (prosp.) by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2\)](#), s. 34, [Sch. 6](#)
- F78** [Schedule 1](#) as amended by s. 1 of the [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), was by s. 1(2) of that Act set out in [Schedule 1](#) to that Act

#### PART I

##### THE NEEDS ELEMENT

##### *Apportionment*

- 1 The amount of the needs element of rate support grants payable for any year, or such part thereof as may be determined by the Secretary of State, shall be apportioned to all regions, islands areas and districts on such basis as may be prescribed.
- 2 (1) Notwithstanding the provisions of paragraph 1 above, the Secretary of State may, as respects any year, make provision for the apportionment of a prescribed part of the needs element among authorities incurring extraordinary expenses, by reference to so much of the estimated extraordinary expenses of each such authority as he may determine to be appropriate to be taken into account for the purposes of this paragraph.
  - (2) In this paragraph “extraordinary expenses” means expenses of such categories and for such purposes as the Secretary of State, after consultation with such associations of local authorities as appear to him to be concerned, may determine should be supported by an apportionment under this paragraph; and in determining the amount of the estimated extraordinary expenses of an authority to be taken into account for any year, the Secretary of State—
    - (a) shall have regard to the expected income of that authority for that year; and
    - (b) may have regard to the extent by which the extraordinary expenses for a previous year exceeded or fell short of the estimated extraordinary expenses of the authority for that year.

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[<sup>F79</sup>2A Notwithstanding the provisions of paragraph 1 above, the Secretary of State may, as respects the year 1988–89, make provision for the apportionment of a prescribed part of the needs element to any local authority which, under paragraph (c) of subsection (5) of section 4 of the Local Government (Financial Provisions etc.) (Scotland) Act 1962, reduces or remits rates leviable for that year in respect of the lands and heritages mentioned in the said paragraph (c) or such class as he may determine of such lands and heritages, and such an apportionment shall be by reference to the amount of the reduction or remission granted by the authority as estimated by the Secretary of State or so much of that amount as he may determine to be appropriate to be taken into account for the purposes of this paragraph.]

**Textual Amendments**

**F79** Sch. 1 Pt. I para. 2A inserted by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2, 103:2), s. 27.

3 Notwithstanding the provisions of paragraph 1 above the Secretary of State may, as respects any year, make provision for the apportionment of the needs element or any part thereof among such classes of local authorities and on such basis as may be prescribed or of a prescribed amount of the needs element to such classes of authorities or to any such authority as may be prescribed.

[<sup>F80</sup>3A Without prejudice to sections 5 and 5A of this Act or to the generality of paragraphs 1 and 3 above, the Secretary of State may, in prescribing a basis for apportionment under either of those paragraphs or in providing for apportionment under paragraph 3 above, have regard to the extent to which, in his opinion, either or both—  
(a) the actual expenditure of an individual authority has conformed (whether or not in the year for which the amount of the needs element is payable);  
(b) the estimated expenditure of such an authority conforms, with any guidance issued by him, before the start of the year to which the expenditure relates, as to what that expenditure ought to be.]

**Textual Amendments**

**F80** Sch. 1 Pt. I para. 3A inserted by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2, 103:2), s. 1.

*Adjustment of the needs element payable to local authorities*

4 .....

5 (1) The needs element for any year shall be subject to adjustment, in accordance with regulations made under this paragraph, in respect of expenditure to which this paragraph applies.

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- (2) The Secretary of State may after consultation with such associations of local authorities as appear to him to be concerned by regulations subject to annulment in pursuance of a resolution of either House of Parliament, provide for ascertaining the aggregate of such expenditure for the year in question of all local authorities, for apportioning the aggregate among such classes of local authority as may be specified in the regulations, and for giving effect to the apportionment by means of increases or decreases in the needs element payable to such authorities as may be so specified of such amounts as may be ascertained in accordance with the regulations.
- (3) This paragraph applies to such expenditure incurred as may be specified in regulations made under this paragraph.

## PART II

### THE RESOURCES ELEMENT

- 1 No payment in respect of the resources element shall be made to a local authority for any year unless in that year the product of a rate of one penny in the pound for the authority's area is less than the standard penny rate product for the area.
- 2 Subject to . . . <sup>F81</sup>paragraph 3 below, the amount of the resources element payable to a local authority for any year shall be the product of—
- (a) the number of pence in the pound of the regional, general or district rate, as the case may be or, where the Secretary of State is, as regards the local authority, satisfied—
    - (i) that they have fixed a rate higher than that required to provide the sufficient moneys mentioned in section 108(2) of the Local Government (Scotland) Act <sup>M29</sup>1973; or
    - (ii) as is mentioned in subsection (1)(c), as read with subsection (1A), of section 5 of this Act,
 such lesser number of pence in the pound of that rate as the Secretary of State considers appropriate, and
  - (b) the difference between the rate products mentioned in paragraph 1 above.

#### Textual Amendments

**F81** Words repealed by [Local Government and Planning \(Scotland\) Act 1982 \(c. 43, SIF 81:2\)](#), s. 66(2), [Sch. 4 Pt. I](#)

#### Marginal Citations

**M29** [1973 c.65 \(81:2\)](#).

- 3 (1) If, after the amount of the resources element payable to a local authority for any year has been determined under paragraph 2 above—
- (a) the rateable values of lands and heritages in the authority's area are reduced with effect from a date on or before that which is relevant for determining

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the product of a rate of one penny in the pound for the authority’s area for that year; and

- (b) the effect of that reduction is to produce a reduction in the said product which is of such a magnitude that, expressed as a percentage of the initially ascertained figure, it exceeds such percentage as may be specified for the purposes of this paragraph in regulations made by the Secretary of State; and
- (c) the authority by notice in writing request the Secretary of State to give a direction under this paragraph; the Secretary of State shall direct that the amount of the resources element payable to the authority for that year shall be recalculated in accordance with the following provisions of this paragraph and a further payment on account of that element shall be made to the local authority accordingly.

(2) Where sub-paragraph (1) above applies—

- (a) the product of a rate of one penny in the pound for the local authority’s area for the year concerned shall be recalculated by treating the initially ascertained figure as reduced by the amount of the excess referred to in sub-paragraph (1)(b) above,
- (b) .....<sup>F82</sup>, paragraph 2 above shall have effect accordingly for the purpose of determining the amount which, on the basis of that recalculation, would have been payable to the authority for that year.

(3) The further payment referred to in sub-paragraph (1) above shall be an amount equal to the difference between the amount previously paid to the authority for the year concerned on account of the resources element and the amount determined as mentioned in sub-paragraph (2)(b) above.

(4) In this paragraph “the initially ascertained figure”, in relation to any year, means the product of a rate of one penny in the pound ascertained for the purposes of paragraph 2 above.

(5) .....<sup>F83</sup>

**Textual Amendments**

**F82** Words repealed by [Local Government and Planning \(Scotland\) Act 1982 \(c. 43, SIF 81:2\)](#), s. 66(2), **Sch. 4 Pt. I**

**F83** [Sch. 1 Pt. II para. 3\(5\)](#) repealed by [Local Government and Planning \(Scotland\) Act 1982 \(c. 43, SIF 81:2\)](#), s. 66(2), **Sch. 4 Pt. I**

**PART III**

THE DOMESTIC ELEMENT

1 There shall for each year be prescribed, for the purposes of section 7 of this Act, an amount in the pound which in the opinion of the Secretary of State corresponds to the amount of the domestic element prescribed for that year in pursuance of section 2(4) of this Act and different amounts in the pound may be so prescribed for the areas of different rating authorities.

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- 2 The amount of the domestic element payable to a rating authority for any year shall be determined in the manner provided by regulations made by the Secretary of State after consultation with such associations of local authorities as appear to him to be concerned.

Any statutory instrument containing regulations made under this paragraph shall be subject to annulment in pursuance of a resolution of either House of Parliament.

- 3 Any amounts payable to a rating authority in respect of the domestic element shall be taken into account for the purposes of this and any other Act as if they were payable on account of rates and in computing the product of a new penny rate; and any reduction made in pursuance of section 7 of this Act shall be disregarded in computing the product of a new penny rate for those purposes.

## SCHEDULE 2

### VALUATION OF WATER UNDERTAKINGS

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

C35 Sch. 2 amended by [Water \(Scotland\) Act 1967 \(c. 78\)](#), s. 2(2), Sch. 2 paras. 17, 18

## PART I

### DETERMINATION OF CUMULO RATEABLE VALUE

- 1 The Assessor of Public Undertakings (Scotland) (hereinafter referred to as “the Assessor”) shall for the year 1967-68 and each subsequent year determine in accordance with the following provisions of this and the next succeeding Part of this Schedule the cumulo rateable value of lands and heritages occupied for the purposes of a water undertaking, other than excepted premises, [<sup>F84</sup> and shall enter such value in the valuation roll.]

In this paragraph “excepted premises” means dwelling-houses, or lands and heritages held by a local water authority under a lease for a period not exceeding twenty-one years.

#### Textual Amendments

F84 Words repealed (1.4.1976) by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), s. 39(2), Sch. 6 Pt. II para. 37(a), Sch. 7

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

C36 Para. 1 excluded by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), s. 6(1), Sch. 1 para. 1

- 2 The Secretary of State may by order make provision for determining the national average rateable value per unit per day calculated on the basis of the aggregate potential output of water, for a year specified in the order, of all the water

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undertakings whose values are for the year 1967-68 to be [<sup>F85</sup> entered in the valuation roll referred to in][<sup>F85</sup> determined by the Assessor in accordance with] paragraph 1 above, and such value so determined, or as modified under paragraph 3 below, is in this Schedule known as “the norm”.

**Textual Amendments**

**F85** Words “determined” to “with” substituted for words “entered” to “in” (1.4.1976) by [Local Government \(Scotland\) Act 1975 \(c. 30\), s. 39\(2\), Sch. 6 Pt. II para. 37\(b\)](#)

3 Having regard to the changes in the rateable values of other lands and heritages, the Secretary of State shall keep the norm under review and may, in the year 1971-72 and each year of revaluation thereafter, by order make such adjustments in the provisions for determining the norm as appear to him to be appropriate.

Any such order shall commence to have effect in the year in which it is made.

4 Not later than [<sup>F86</sup>31st December][<sup>F86</sup>such date as may be prescribed] in any calendar year, commencing with the year 1966, each local water authority shall as respects the previous year ascertain and certify to the Assessor, to the nearest ten units, the average number of units per day of the various categories of water described in subparagraphs (a) to (f) of paragraph 5 below.

**Textual Amendments**

**F86** Words “such” to “prescribed” substituted for words “31st December” (1.4.1976) by [Local Government \(Scotland\) Act 1975 \(c. 30\), s. 39\(2\), Sch. 6 Pt. II para. 37\(c\)](#)

5 For the year 1967-68 the cumulo rateable value of the lands and heritages occupied for the purposes of a water undertaking shall be the aggregate of the following—

- (a) the average number of units per day of potable water produced by the undertaking and supplied for use within the limits of supply of the local water authority carrying on the undertaking in the year 1965-66, multiplied by the norm;
- (b) one half of the average number of units per day of potable water supplied by them in bulk for distribution or use outwith the limits of supply of the local water authority carrying on the undertaking in the year 1965-66, multiplied by the norm;
- (c) one half of the average number of units per day of potable water supplied to them in bulk in the year 1965-66, multiplied by the norm;
- (d) the average number of units per day of non-potable water supplied by them in bulk for distribution or use outwith the limits of supply of the local water authority carrying on the undertaking in the year 1965-66, multiplied by such fraction of the norm as may be prescribed by order made by the Secretary of State;
- (e) the average number of units per day of non-potable water produced by them and supplied for use within the limits of supply of the local water authority carrying on the undertaking in the year 1965-66, multiplied (subject to paragraph 6 below) by such fraction of the norm as may be prescribed by order made by the Secretary of State; and

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- (f) the average number of units per day of non-potable water supplied to them in bulk in the year 1965-66 multiplied by such fraction of the norm as may be prescribed by order made by the Secretary of State.
- 6 The fraction prescribed by order made under paragraph 5(e) above may, for the purpose of the application of that sub-paragraph to a particular water undertaking, be varied by the Assessor within such limits as may be specified in the order, if in the opinion of the Assessor exceptional circumstances exist in relation to that undertaking.
- 7 (1) The Assessor shall, in respect of each year of revaluation, determine anew the cumulo rateable value pertaining to each water undertaking and for that purpose shall apply the provisions of paragraph 5 above, so however that for the reference in that paragraph to the year 1967-68 there shall be substituted a reference to the year of revaluation, and for any reference in that paragraph to the year 1965-66 there shall be substituted a reference to the year last but one before the year of revaluation.
- (2) Where as respects any year (in this paragraph referred to as “the relevant year”) the average number of units per day supplied by a water undertaking, as certified under paragraph 4 above, exceeds or falls short of the average number of units so supplied and certified for the purposes of valuation for the base year by more than such percentage as may be prescribed by order made by the Secretary of State, the Assessor shall determine anew the cumulo rateable value pertaining to that undertaking and for that purpose shall apply the provisions of paragraph 5 above, so however that for the reference in that paragraph to the year 1967-68 there shall be substituted a reference to the year second succeeding the relevant year, and for any reference in that paragraph to the year 1965-66 there shall be substituted a reference to the relevant year.
- (3) In this paragraph “base year” means the year for which the valuation pertaining to a water undertaking was last determined by the Assessor.

## PART II

### DETERMINATION OF CUMULO RATEABLE VALUE IN RESPECT OF AMALGAMATED UNDERTAKINGS AND OF NEW UNDERTAKINGS

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

**C37** Pt. II amended by [Water \(Scotland\) Act 1967 \(c. 78\)](#), [Sch. 2 para. 18](#)

- 8 Where an amalgamation of water undertakings takes place, the provisions of paragraphs 9 to 14 below shall apply for the purposes of determining the cumulo rateable value pertaining to the amalgamated undertaking.
- 9 For the year in which the amalgamation takes place the amalgamated water undertaking shall be treated as consisting of the separate water undertakings which comprise it, and accordingly the cumulo rateable values relating to the separate undertakings shall continue to apply.
- 10 For the first year succeeding that in which the amalgamation took place (in paragraph 14 below referred to for the purposes of this paragraph as “the valuation year”) the cumulo rateable value pertaining to the amalgamated water undertaking shall be determined under paragraph 5 above on the basis of an aggregation of



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the various figures for the separate undertakings comprising the amalgamated undertaking certified to the Assessor under paragraph 4 above in respect of the year prior to that in which the amalgamation took place (in paragraph 14 below referred to for the purposes of this paragraph as “the base year”).

- 11 Where the amalgamated water undertaking has been in existence for less than two complete years then for the second year succeeding that in which the amalgamation took place (in paragraph 14 below referred to for the purposes of this paragraph as “the valuation year”) the cumulo rateable value pertaining to the water undertaking shall be determined under paragraph 5 above on the basis of an aggregation of the various figures for the separate undertakings comprising the amalgamated undertaking and the various figures for the amalgamated undertaking certified to the Assessor under paragraph 4 above in respect of the year in which the amalgamation took place (in paragraph 14 below referred to for the purposes of this paragraph as “the base year”).
- 12 Where an amalgamation takes place which involves the division of an existing water undertaking into separate parts the cumulo rateable value pertaining to each part shall, for the years referred to in paragraphs 9 to 11 above, be determined in such manner as may be directed by the Secretary of State, and in those paragraphs any reference to a separate undertaking shall be construed as including a reference to the part comprised in the amalgamated undertaking.
- 13 Where the amalgamated water undertaking has been in existence for two complete years then for the second year succeeding that in which the amalgamation took place (in paragraph 14 below referred to for the purposes of this paragraph as “the valuation year”) the cumulo rateable value pertaining to the water undertaking shall be determined under paragraph 5 above on the basis of the figures for that undertaking certified to the Assessor under paragraph 4 above in respect of the year in which the amalgamation took place (in paragraph 14 below referred to for the purposes of this paragraph as “the base year”).
- 14 For the purposes of paragraphs 10, 11 and 13 above paragraph 5 above shall apply as if for the reference to the year 1967-68 there were substituted a reference to the valuation year and for the references to the year 1965-66 there were substituted references to the base year.
- 15 (1) No rateable value shall be attributable to any new water undertaking until the year (in this paragraph referred to as “the valuation year”) second succeeding that in which it commences to supply water to consumers, and accordingly for the purposes of this paragraph paragraph 5 above shall apply as if for the reference to the year 1967-68 there were substituted a reference to the valuation year and for the references to the year 1965-66 there were substituted references to the year in which the undertaking so commences to supply water.
- (2) This paragraph applies only to new water undertakings and accordingly does not apply to a part of an undertaking which consists in an addition to an existing water undertaking.

### PART III

#### DETERMINATION OF RATEABLE VALUE

- 16 In the case of a water undertaking wholly situated within a rating area the cumulo rateable value for the year 1967-68 or any subsequent year, as ascertained under



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the foregoing provisions of this Schedule, shall be taken to be the rateable value of that undertaking for that year and the Assessor shall [<sup>F87</sup>give a direction under section 5 of the <sup>M30</sup>Local Government (Scotland) Act 1975 to the local assessor to] enter that value in the valuation roll.

#### Textual Amendments

**F87** Words inserted (1.4.1976) by [Local Government \(Scotland\) Act 1975 \(c. 30\), s. 39\(2\), Sch. 6 Pt. II para. 37\(d\)](#)

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

**C38** [S. 16, Sch. 2](#) repealed in respect of any year subsequent to 1984-85 by [S.I. 1985/197, art. 8](#)

#### Marginal Citations

**M30** [1975 c. 30.](#)

- 17 In the case of a water undertaking situated within more than one rating area the Assessor shall for the year 1967-68 and each subsequent year determine in accordance with the following provisions of this Part of this Schedule the rateable value attributable to a water undertaking in respect of such parts of the undertaking as are situated within such an area, and shall [<sup>F88</sup>give a direction under section 5 of the <sup>M31</sup>Local Government (Scotland) Act 1975 to the local assessor to] enter that value in the valuation roll.

#### Textual Amendments

**F88** Words inserted (1.4.1976) by [Local Government \(Scotland\) Act 1975 \(c. 30\), s. 39\(2\), Sch. 6 Pt. II para. 37\(e\)](#)

#### Marginal Citations

**M31** [1975 c. 30.](#)

- 18 For the purposes of this Part of this Schedule the capital works of each water undertaking shall be divided into productive and distributive parts in such manner as may be prescribed by order made by the Secretary of State.
- 19 Not later than [<sup>F89</sup>31st December][<sup>F89</sup>such date as may be prescribed] in any calendar year, commencing with the year 1966, each water authority shall ascertain and certify to the Assessor—
- (a) the capital expenditure in respect of the productive part of the undertaking in each of the rating areas . . . <sup>F90</sup> in which the undertaking is situated; and
  - (b) the income for the previous year from public water rate, domestic water rate and water charges derived from each rating area in which any portion of the distributive part of the undertaking is situated.

#### Textual Amendments

**F89** Words “such” to “prescribed” substituted for words “31st December” (1.4.1976) by [Local Government \(Scotland\) Act 1975 \(c. 30\), s. 39\(2\), Sch. 6 Pt. II para. 37\(f\)](#)

**F90** Words repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\), Sch. 9 para. 72\(c\), Sch. 29](#)

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- 20 The cumulo rateable value of each water undertaking, as ascertained under the foregoing provisions of this Schedule, shall then be apportioned between the productive and distributive parts of the undertaking in such proportion as the Secretary of State may, in such manner as he thinks fit, by order determine.
- 21 (1) The amount of the cumulo rateable value apportioned to the productive part of the undertaking shall be apportioned among the rating areas in which any portion of that part is situated in such proportion as the capital cost of that portion bears to the capital cost of that part.
- (2) The amount of the cumulo rateable value apportioned to the distributive part of the undertaking shall be apportioned among the rating areas in which any portion of that part is situated in such proportion as the aggregate income from the public water rate, domestic water rate and water charges derived from a rating area bears to such income derived from the whole of the area in which the distributive part of the undertaking is situated.
- (3) The aggregate of the amounts duly apportioned as aforesaid in respect of each water undertaking shall then be taken to be the rateable value attributable to that undertaking in the rating area concerned.
- 22 ..... F91

**Textual Amendments**

**F91** Sch. 2 para. 22 repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), [Sch. 9 para. 72\(b\)](#), Sch. 29

- [<sup>F92</sup>23 The Assessor shall no longer be required under section 23 of the <sup>M32</sup>Lands Valuation (Scotland) Act 1854 to apportion the cumulo rateable value of a water undertaking as between the various parishes in which the undertaking is situated or to enter such apportioned value in the valuation roll.]

**Textual Amendments**

**F92** Para. 23 repealed (1.4.1976) by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), s. 39(2), Sch. 6 Pt. II para. 37(g), [Sch. 7](#)

**Marginal Citations**

**M32** 1854 c. 91.

**PART IV**

MISCELLANEOUS

*Transitional Provisions*

- 24 The Secretary of State may, as respects any year from 1967-68 to 1971-72, by order provide for the modification of the cumulo rateable values pertaining to all or any water undertakings.

**Status:** Point in time view as at 01/02/1991. This version of this Act contains provisions that are not valid for this point in time.

**Changes to legislation:** There are currently no known outstanding effects for the Local Government (Scotland) Act 1966. (See end of Document for details)

### Orders

- 25 Before making an order under this Schedule the Secretary of State shall consult with such associations of local authorities or other bodies or associations as appear to him to be concerned.
- 26 Any statutory instrument containing an order made under paragraph 2 or 3 of this Schedule shall not have effect unless approved by a resolution of the Commons House of Parliament, and any statutory instrument containing an order made under any other provision of this Schedule shall be subject to annulment in pursuance of a resolution of either House of Parliament.

### Interpretation

- 27 For the purposes of this Schedule—
- .....<sup>F93</sup>  
“limits of supply” has the meaning assigned to it by section 5(3) of the <sup>M33</sup>Water (Scotland) Act 1946;  
“public water rate” and “domestic water rate” have the meanings assigned to them by section 1 of the <sup>M34</sup>Water (Scotland) Act 1949;  
“rating area” means the area [<sup>F94</sup>of an islands council or of a district council];  
.....<sup>F95</sup>  
“unit” means a thousand gallons of water;  
[<sup>F96</sup>“valuation roll” means the roll made up by the Assessor under the Valuation Acts;]  
references to the supply of water in bulk are references to a supply taken by a local water authority for augmenting or constituting the supply to be given by them.

#### Textual Amendments

- F93** Definition of “burgh” repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\), Sch. 9 para. 72\(c\), Sch. 29](#)
- F94** Words substituted by [Local Government \(Scotland\) Act 1973 \(c. 65\), Sch. 9 para. 72\(c\)](#)
- F95** Definition of “separately rated area” repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\), Sch. 9 para. 72\(c\), Sch. 29](#)
- F96** Definition of “valuation roll” repealed (1.4.1976) by [Local Government \(Scotland\) Act 1975 \(c. 30\), Sch. 6 Pt. II para. 37\(g\), Sch. 7](#)

#### Marginal Citations

- M33** 1946 c. 42.  
**M34** 1949 c. 31.

*Status: Point in time view as at 01/02/1991. This version of this Act contains provisions that are not valid for this point in time.*

*Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1966. (See end of Document for details)*

## SCHEDULE 3

Section 25.

### RATING OF UNOCCUPIED PROPERTY

#### *Determination of rateable values*

- 1 (1) Subject to the provisions of this Schedule, the rateable value of lands and heritages for the purposes of section 24 of this Act shall be the rateable value ascribed to them in the valuation roll in force for the area in which the lands and heritages are situated or, if the lands and heritages are not included in that roll, the rateable value subsequently ascribed to the lands and heritages in a valuation roll in force for that area.
- (2) If the relevant period of vacancy in respect of lands and heritages begins before the time when the valuation roll relating to a year of revaluation comes into force for the area of a rating authority and the lands and heritages were not included in the valuation roll for the preceding year, then—
- (a) if within 28 days of the receipt by him of a notice under section 9(4) of the <sup>M35</sup>Valuation and Rating (Scotland) Act 1956 or of a completion notice in respect of the lands and heritages concerned the owner so requests the assessor, the assessor shall certify to him and to the rating authority the [<sup>F97</sup>net] annual value and the rateable value which in his opinion would (in accordance with section 15 of this Act) have been ascribed to the lands and heritages if they had been included in the valuation roll for the said preceding year, and the owner and the rating authority shall be entitled to appeal or complain with respect to the value so certified as in manner provided by or under the Valuation Acts,
  - (b) the assessor shall, when he issues a certificate under head (a) above, send to the owner of the lands and heritages a notice of his right of appeal by virtue of the said head (a), and
  - (c) the owner of the lands and heritages shall, in accordance with the rateable value so certified or determined as the result of an appeal or complaint, be liable to be rated under section 24 of this Act in respect of so much of the relevant period of vacancy as fell within the said preceding year.

#### **Textual Amendments**

**F97** Word substituted by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), s. 6, [Sch. 1 Pt. III para. 24](#)

#### **Marginal Citations**

**M35** 1956 c. 60.

#### *Completion of newly erected or constructed buildings*

- 2 For the purposes of section 24 of this Act, a newly erected building which is not occupied on the date determined under the following provisions of this Schedule as the date on which the erection of the building is completed shall be deemed to become unoccupied on that date.

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- 3 (1) Where a rating authority is of opinion—
- (a) that the erection of a building within their area has been completed; or
  - (b) that the work remaining to be done on a building within their area is such that the erection of the building can reasonably be expected to be completed within three months,
- and that the building is, or when completed will be, comprised in relevant lands and heritages, the authority may serve on the owner of the building a notice (in this Schedule referred to as “a completion notice”) stating that the erection of the building is to be treated for the purposes of this Schedule as completed on the date of service of the notice or on such later date as may be specified by the notice; and the authority shall along with the completion notice send to the owner a notice of his right of appeal by virtue of sub-paragraph (4) below.
- (2) If a person on whom a completion notice is served agrees in writing with the authority by whom the notice was served that the erection of the building to which the notice relates shall be treated for the purposes of this Schedule as completed on a date specified by the agreement, it shall be treated for those purposes as completed on that day and the notice shall be deemed to be withdrawn.
- (3) Where a rating authority has served a completion notice on any person, the authority may withdraw the notice by a subsequent notice served on that person; and a notice under this sub-paragraph may be served—
- (a) at any time before an appeal in pursuance of sub-paragraph (4) of this paragraph is brought against the completion notice; and
  - (b) with the agreement of the person aforesaid, at any time thereafter and before the appeal is determined.
- (4) A person on whom a completion notice is served may, during the period of twenty-one days beginning with the date of service of the notice, appeal to the sheriff against the notice on the ground that the erection of the building to which the notice relates has not been, or, as the case may be, cannot reasonably be expected to be, completed by the date specified by the notice.
- (5) If a completion notice served in respect of a building is not withdrawn and no appeal is brought in pursuance of sub-paragraph (4) of this paragraph against the notice or such an appeal is abandoned or dismissed, the erection of the building shall be treated for the purposes of this Schedule as completed on the date specified by the notice; and if such an appeal is brought and is not abandoned or dismissed and the completion notice in question is not withdrawn, the erection of the building shall be treated for those purposes as completed on such date as the sheriff shall determine.
- (6) In the application of section [F98]192 of the M36 Local Government (Scotland) Act 1973] to the service of notices under this paragraph, any reference to sending a notice by post shall be construed as a reference to sending it by registered post or by the recorded delivery service.

#### Textual Amendments

F98 Words substituted by [Local Government \(Scotland\) Act 1975 \(c. 30\), Sch. 6 Pt. II para. 38](#)

#### Marginal Citations

M36 [1973 c. 65.](#)

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4 In the case of a building to which work remains to be done of a kind which is customarily done to a building of the type in question after the erection of the building has been substantially completed, it shall be assumed for the purposes of paragraph 3 of this Schedule that the erection of the building has been or can reasonably be expected to be completed at the expiration of such period, beginning with the date of its completion apart from the work, as is reasonably required for carrying out the work.

5 Where by reason of the structural alteration of any building relevant lands and heritages become or become part of different lands and heritages, the relevant lands and heritages shall be deemed for the purposes of this Schedule to have ceased to exist on the date (as determined in pursuance of the foregoing provisions of this Schedule) of the completion of the structural alteration and, in particular, to have been omitted on that date from any valuation roll in which they were then included; but nothing in this paragraph shall be construed as affecting any liability for rates under section 24 of this Act in respect of the lands and heritages for any period before that date.

#### *Supplemental*

6 No rate shall be payable under the said section 24 in respect of lands and heritages for any period during which they are deemed by virtue of subsection (5) of that section to have been unoccupied and any such rate paid in respect of such a period shall be recoverable by the person by whom it was paid.

7 No rate under the said section 24 shall be payable in respect of lands and heritages for any period as respects which the rating authority receive full rates for the lands and heritages concerned.

In this paragraph “full rates” means rates levied according to the rateable value of lands and heritages without deduction or remission of any kind.

8 In this Schedule—  
“building” includes part of a building;  
“owner”, in relation to a building, means the person entitled to possession of the building; and  
“relevant lands and heritages” and “relevant period of vacancy” have the same meanings as in section 24 of this Act,

and references to a newly erected building include references to a building produced by the structural alteration of a building included in relevant lands and heritages which by virtue of paragraph 5 of this Schedule have ceased or will cease to exist on the completion of the structural alteration and, in relation to a building so produced, references to erection of a building shall be construed as references to the structural alteration producing it.

9 The provisions of this Schedule relating to newly erected buildings shall apply to buildings which are being improved by the owner and are thereby rendered temporarily unsuitable for occupation, and references to erection of a building shall

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be construed as references to improvements; and those provisions shall so apply with any other necessary modifications.

In this paragraph “improvements” includes alterations other than such alterations as are described in paragraph 5 above, and “improved” shall be construed accordingly.

## SCHEDULE 4

Section 42.

## LICENCES ETC.

## PART I

F99

...

**Textual Amendments**

**F99** Ss. 42(1), 48(2), Sch. 4 Pt. I, Sch. 6 repealed by Statute Law (Repeals) Act 1974 (c. 22), Sch. Pt. XI

## PART II

## VARIATION OF FEES FOR LICENCES, REGISTRATION, ETC.

<i>Enactments Specifying Fees</i>	<i>Relevant Minister or Department</i>	
1.	Sections 2, 7 and 13 of the Game Licences Act 1860. M37	
2.	...	F100
3.	Section 5 of the M38 Customs and Inland Revenue Act 1883	The Treasury.
4.	...	F100
[ <sup>F101</sup> 4A.]	[ <sup>F101</sup> Section 5(3) of the Pedlars Act 1871.]	[ <sup>F101</sup> The Secretary of State.]
5.	...	...
6.	Sections 15, 18 and 21 of the M39 Explosives Act 1875.	
7.	Section 275 of the	

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- M40
- Burgh Police (Scotland) Act 1892 in relation to vendors of small wares.
8. Section 396 of the  
M41
- Burgh Police (Scotland) Act 1892.
9. Paragraph 2(d) of Schedule 5 to the  
M42
- Burgh Police (Scotland) Act 1892.
10. . . .  
F103
11. Section 5(1) of the The Secretary of State.  
M43
- Official Secrets Act 1920.
12. Section 5(3) of the  
M44
- Performing Animals (Regulation) Act 1925.
13. . . .  
F104
14. Section 2(5) of the  
M45
- Slaughter of Animals (Scotland) Act 1928.
15. Schedule 1 to the  
M46
- Petroleum (Consolidation) Act 1928.
16. Section 1(4) of the  
M47
- Petroleum (Transfer of Licences) Act 1936.
17. . . .  
F105
18. . . .  
F106
19. Section 4(1)(b) of the  
M48
- War Charities Act 1940 (including paragraph (b) as applied by Section 41 of the  
M49
- National Assistance Act 1948).
20. Section 37(2) of the  
M50
- National Assistance Act 1948 (including subsection (2) as applied by Section 19 of the  
M51
- Mental Health (Scotland) Act 1960).



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21. Section 1(2) of the  
M52  
Pet Animals Act 1951.
22. . . .  
F104
23. Section 30(1) of the  
M53  
Adoption Act 1958.
24. . . . The Secretary of State.  
F107
25. [F108 Section 12(3) of the M54 Mental Health (Scotland) Act  
1984].
26. Paragraph 11 of Schedule 2, paragraph 12 of Schedule 3, . . .  
F109  
. . .  
F110  
to the  
M55  
Betting, Gaming and Lotteries Act 1963.
27. Section 1(2) of the  
M56  
Animal Boarding Establishments Act 1963.
28. Section 1(2) of the The Secretary of State.  
M57  
Riding Establishments Act  
1964.
29. Any provision of a local Act specifying a fee or maximum  
fee in respect of a licence relating to any matter to which the  
enactments mentioned in this Part of this Schedule relate.

#### Textual Amendments

**F100** Entries 2, 4 repealed by [Consumer Credit Act 1974 \(c. 39\)](#), s. 192(4), **Sch. 5**

**F101** Sch. 4 Pt. II para. 4A inserted by [Local Government \(Miscellaneous Provisions\) \(Scotland\) Act 1981 \(c. 23, SIF 81:2\)](#), s. 40, **Sch. 3 para. 12**

**F102** Sch. 4 Pt. II entry 5 repealed by [Theatres Act 1968 \(c. 54\)](#), **Sch. 3**

**F103** Sch. 4 Pt. II para. 10 repealed by [Cinemas Act 1985 \(c. 13, SIF 45A\)](#), s. 24(2), **Sch. 3**

**F104** Sch. 4 Pt. II paras. 13, 22 repealed by [Local Government, Planning and Land Act 1980 \(c. 65, SIF 81:1, 2\)](#), s. 194, **Sch. 34 Pt. VI**

**F105** Sch. 4 Pt. II entry 17 repealed by [Firearms Act 1968 \(c. 27\)](#), **Sch. 7**

**F106** Sch. 4 Pt. II entry 18 repealed by [National Health Service \(Scotland\) Act 1972 \(c. 58\)](#), **Sch. 7 Pt. II**

**F107** Sch. 4 Pt. II para. 24 repealed by [Local Government Act 1988 \(c. 9, SIF 81:1\)](#), s. 41, **Sch. 7 Pt. IV**

**F108** Words substituted by [Mental Health \(Scotland\) Act 1984 \(c. 36, SIF 85\)](#), s. 127(1), **Sch. 3 para. 8**

**F109** Words repealed by virtue of [Lotteries Act 1975 \(c. 58, SIF 12:1\)](#), s. 20(3), **Sch. 4 para. 5** and [Lotteries and Amusements Act 1976 \(c. 32, SIF 12:1\)](#), s. 25(3), **Sch. 5**

**F110** Words repealed by [Lotteries Act 1975 \(c. 58, SIF 12:1\)](#), s. 20(4), **Sch. 5**

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**Changes to legislation:** There are currently no known outstanding effects for the Local Government (Scotland) Act 1966. (See end of Document for details)

**Marginal Citations**

- M37 1860 c. 90.
- M38 1883 c. 10.
- M39 1875 c. 17.
- M40 1892 c. 55.
- M41 1892 c. 55.
- M42 1892 c. 55.
- M43 1920 c. 75.
- M44 1925 c. 38.
- M45 1928 c. 29.
- M46 1928 c. 32.
- M47 1936 c. 27.
- M48 1940 c. 31.
- M49 1948 c. 29.
- M50 1948 c. 29.
- M51 1960 c. 61.
- M52 1951 c. 35.
- M53 1958 c. 5 (7 & 8 Eliz. 2).
- M54 1984 c. 36.
- M55 1963 c. 2.
- M56 1963 c. 43.
- M57 1964 c. 70.

SCHEDULE 5

Section 48.

CONSEQUENTIAL AMENDMENTS

*The<sup>M58</sup> Local Government Act 1948*

**Marginal Citations**

- M58 1948 c. 26

1 ..... F111

**Textual Amendments**

- F111 Ss. 11(3), 36, 37, 39, Sch. 5 paras. 1, 4 repealed by Local Government (Scotland) Act 1973 (c. 65), Sch. 29

2 After section 94(2) there shall be inserted the following subsection—

“(2AA) In ascertaining the gross charge aforesaid for Scotland for any year the Secretary of State shall treat the aggregate amount of the domestic element of rate support grants for that year as an amount required to be paid by virtue of the rates levied for that year by authorities in Scotland.”

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*Changes to legislation:* There are currently no known outstanding effects for the Local Government (Scotland) Act 1966. (See end of Document for details)

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

**C39** The text of ss. 13 para. (b), 21, 48(1), Sch. 5 paras. 2, 5 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

*The<sup>M59</sup>Local Government (Scotland) Act 1947*

**Marginal Citations**

**M59** 1947 c. 43

3 In section 243(1), after the words “local Act” there shall be inserted the words “or in Part II of the Local Government (Scotland) Act 1966”.

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

**C40** The text of ss. 13 para. (b), 21, 48(1), Sch. 5 paras. 2, 5 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

**F112**<sub>4</sub> .....

**Textual Amendments**

**F112** Ss. 11(3), 36, 37, 39, Sch. 5 paras. 1, 4 repealed by Local Government (Scotland) Act 1973 (c. 65), Sch. 29

*The<sup>M60</sup>Town and Country Planning (Scotland) Act 1959*

**Marginal Citations**

**M60** 1959 c. 70.

5 In section 54(1), in the definition of “grant-aided function”, for the words “Local Government and Miscellaneous Financial Provisions (Scotland) Act 1958” there shall be substituted (in relation to the year 1967-68 and subsequent years) the words “section 2 of the Local Government (Scotland) Act 1966”.

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

**C41** The text of ss. 13 para. (b), 21, 48(1), Sch. 5 paras. 2, 5 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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## F113F113 SCHEDULE 6

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### Textual Amendments

**F113** Ss. 42(1), 48(2), Sch. 4 Pt. I, Sch. 6 repealed by Statute Law (Repeals) Act 1974 (c. 22), **Sch. Pt. XI**

.....  
F113

**Status:**

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**Changes to legislation:**

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