



# Local Government (Scotland) Act 1966

## 1966 CHAPTER 51

### S

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]

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

- C1 Act amended by [Water \(Scotland\) Act 1967 \(c. 78\)](#), s. 4(3), [Sch. 2 para. 17](#)
- C2 Councils of counties, counties of cities, large burghs, small burghs and districts now abolished and regional, islands and district councils constituted by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), ss. 1, 2, [Sch. 1](#)
- C3 Words of enactment omitted under authority of [Statute Law Revision Act 1948 \(c. 62\)](#), s. 3
- C4 Act explained by [National Heritage \(Scotland\) Act 1985 \(c. 16, SIF 78\)](#), s. 20
- C5 Act modified by [Legal Aid \(Scotland\) Act 1986 \(c. 47, SIF 77:2\)](#), [ss. 1 \(6\), 43](#), s. 45(2), Sch. 1 para. 2(4), Sch. 4 para. 3(1)
- C6 Act modified by [Dockyard Services Act 1986 \(c. 52, SIF 58\)](#), s. 3(1)(c)
- C7 Act modified by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2, 103:2\)](#), [ss. 4\(1\), 26\(1\)](#)
- C8 Act applied by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2, 103:2\)](#), [ss. 5\(7\), 26\(1\)](#)

### PART I S

#### GRANTS

*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**

**F1** S. 1 repealed by [Statute Law \(Repeals\) Act 1976 \(c. 16\)](#), s. 1(1), [Sch. 1 Pt.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

**2** ..... **F2** 

**Textual Amendments**

**F2** S. 2 repealed (1.4.1994) by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2\)](#), s. 34, [Sch. 6](#)

**3** ..... **F3** 

**Textual Amendments**

**F3** S. 3 repealed (1.4.1994) by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2\)](#), s. 34, [Sch. 6](#)

**4** ..... **F4** 

**Textual Amendments**

**F4** S. 4 repealed (1.4.1994) by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2\)](#), s. 34, [Sch. 6](#)

**5, 5A.** ..... **F5** 

**Textual Amendments**

**F5** 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](#)

**6** ..... **F6** 

**Textual Amendments**

**F6** S. 6 repealed (1.4.1994) by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2\)](#), s. 34, [Sch. 6](#)

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

7 .....<sup>F7</sup> **S**

**Textual Amendments**

**F7** 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](#)

*Specific grants*

8 .....<sup>F8</sup> **S**

**Textual Amendments**

**F8** S. 8 repealed by [Town and Country Planning \(Scotland\) Act 1972 \(c. 52\)](#), [Sch. 23](#)

9 .....<sup>F9</sup> **S**

**Textual Amendments**

**F9** 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 .....<sup>F10</sup> **S**

**Textual Amendments**

**F10** 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)

[<sup>F11</sup>**11 Grants for certain expenditure in relation to ethnic minorities.** **S**

(1) Subject to the provisions of this section, the Secretary of State may pay to local authorities which in his opinion are required to make special provision in the exercise of any of their functions in consequence of the presence within their area of persons belonging to ethnic minorities whose language or customs differ from those of the rest of the community, grants of such amounts as he may, with the consent of the Treasury, determine on account of expenditure in respect of the employment of staff.

(2) No grant shall be paid under this section in respect of expenditure incurred before 1st April 1993.]

*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**

**F11** S. 11 substituted (4.1.1995) by [1994 c. 39, s. 166](#); S.I. 1994/2850,

**PART II S**

**RATES**

*Local authority apportionments etc.*

**12** ..... **F12 S**

**Textual Amendments**

**F12** S. 12 repealed (1.4.1994) by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2\)](#), s. 34, [Sch. 6](#)

**13** **Amendment of the Act of 1963. S**

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

- (a) ..... **F13**
- (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) ..... **F13**

**Textual Amendments**

**F13** S. 13 para. (a)(c), s. 14(2) repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), [Sch. 7](#)

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

**C9** 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

**14** ..... **F14 S**

*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

- F14** S. 14 repealed (1.4.1994) by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2\)](#), s. 34, [Sch. 6](#)

## Valuation and Rating

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

- (1) For the purposes of any new or altered entry to be made in a valuation roll after the passing of this Act [<sup>F15</sup>for a year other than a year of revaluation][<sup>F15</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—
- (a) 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
  - (b) 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—
- (a) the mode or category of occupation of the lands and heritages;
  - (b) the quantity of minerals or other substances in or extracted from the lands and heritages;
  - (c) the volume of trade or business carried on on the lands and heritages.
- (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

- F15** 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. **S**

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

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

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)**

**C10** S. 16, Sch. 2 repealed in respect of any year subsequent to 1984–85 by [S.I. 1985/197](#), [art. 8](#)

<sup>F16</sup>**17** ..... **S**

**Textual Amendments**

**F16** S. 17 repealed (1.4.1995) by [1994 c. 39](#), s. 180(2), [Sch. 14](#); [S.I. 1994/3150](#), art. 4(d), [Sch. 2](#)

<sup>F17</sup>**18** ..... **S**

**Textual Amendments**

**F17** S. 18 repealed (19.5.1997) by [1997 c. 29](#), s. 33(2), [Sch. 4](#); [S.I. 1997/1097](#), art. art. 3(d)

**19 Gas and Electricity Boards: rating of showrooms. **S****

- (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>M1</sup>Local Government Act 1948, section 24(2) of the <sup>M2</sup>Valuation and Rating (Scotland) Act 1956 . . . <sup>F18</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.
- (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>F19</sup>the British Gas Corporation], the North of Scotland Hydro-Electric Board and the South of Scotland Electricity Board.

**Textual Amendments**

**F18** Words repealed by [Gas Act 1972 \(c. 60\)](#), s. 49(1), [Sch. 6 para. 16\(2\)\(a\)](#), [Sch. 8](#)

**F19** Words substituted by [Gas Act 1972 \(c. 60\)](#), s. 49(1), [Sch. 6 para. 16\(2\)\(b\)](#)

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

**C11** 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.](#)

**C12** 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.](#)

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

**C13** 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

**M1** 1948 c. 26.

**M2** 1956 c. 60.

**F20** 20 ..... **S**

#### Textual Amendments

**F20** S. 20 repealed (1.4.1995) by 1994 c. 39, s. 180(2), **Sch. 14**; S.I. 1994/3150, art. 4(d), **Sch. 2**

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

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.

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

**C14** 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. **S**

(1) Any person interested may complain to the <sup>F21</sup>First-tier Tribunal for Scotland] for a valuation area (which terms in this section have the same meaning as in the <sup>M3</sup>Valuation and Rating (Scotland) Act 1956) to the effect—

[<sup>F22</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>F23</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;]

<sup>F24</sup> ...

(2) After hearing a complaint under this section the <sup>F21</sup>First-tier Tribunal for Scotland] 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.

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

- (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>M4</sup>Valuation of Lands (Scotland) Amendment Act 1879.

#### Textual Amendments

- F21** Words in s. 22 substituted (1.4.2023) by [The First-tier Tribunal for Scotland \(Transfer of Functions of Valuation Appeals Committees\) Regulations 2023 \(S.S.I. 2023/45\)](#), reg. 1(2), **sch. 2 para. 4(2)(a)** (with sch. 1 paras. 1-4, 13-20)
- F22** “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”
- F23** 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”
- F24** Words in s. 22(1) omitted (1.4.2023) by virtue of [The First-tier Tribunal for Scotland \(Transfer of Functions of Valuation Appeals Committees\) Regulations 2023 \(S.S.I. 2023/45\)](#), reg. 1(2), **sch. 2 para. 4(2)(b)** (with sch. 1 paras. 1-4, 13-20)

#### Marginal Citations

- M3** 1956 c. 60.  
**M4** 1879 c. 42.

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

- (1) Any application for a stated case under section 7 of the <sup>M5</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 [<sup>F25</sup>or the First-tier Tribunal for Scotland], 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.
- (2) In this section “the prescribed period” means the period for the time being prescribed by virtue of section 6 of the <sup>M6</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.

#### Textual Amendments

- F25** Words in s. 23(1) inserted (1.4.2023) by [The First-tier Tribunal for Scotland \(Transfer of Functions of Valuation Appeals Committees\) Regulations 2023 \(S.S.I. 2023/45\)](#), reg. 1(2), **sch. 2 para. 4(3)** (with sch. 1 paras. 1-4, 13-20)

#### Marginal Citations

- M5** 1879 c. 42.  
**M6** 1952 c. 47.



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

*Rating of unoccupied property*

<sup>F26</sup> **24 Unoccupied lands and heritages. S**

.....

**Textual Amendments**

**F26** S. 24 repealed (1.4.2023) by [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\)](#), ss. [19\(2\)](#), [44\(2\)](#); S.S.I. 2022/23, reg. 2 (with reg. 4)

[<sup>F27</sup> **24A Lands and heritages partly unoccupied for a short time. S**

- (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 <sup>F28</sup>... 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.

<sup>F29</sup>(4) .....

- (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) [<sup>F30</sup>and (3) (a), (c) and (d)] above shall have effect in relation to that year accordingly.

<sup>F31</sup>(6) .....

- (7) In this section “ financial year ” has the meaning assigned to it by section 96(5) of the <sup>M7</sup> Local Government (Scotland) Act 1973. ]

*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

- F27** S. 24A inserted (1.4.1995) by 1994 c. 39, s. 155; S.I. 1994/3150, art. 4(a), **Sch. 1**
- F28** Words in s. 24A(2) repealed (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 19(3)(a)**, 44(2); S.S.I. 2022/23, reg. 2 (with reg. 4)
- F29** S. 24A(4) repealed (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 19(3)(b)**, 44(2); S.S.I. 2022/23, reg. 2 (with reg. 4)
- F30** Words in s. 24A(5) substituted (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 19(3)(c)**, 44(2); S.S.I. 2022/23, reg. 2
- F31** S. 24A(6) repealed (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 19(3)(d)**, 44(2); S.S.I. 2022/23, reg. 2 (with reg. 4)

### Marginal Citations

- M7** 1973 c. 65.

## [<sup>F32</sup>24B Certain lands and heritages to be treated as unoccupied. **S**

- (1) For the purposes of [<sup>F33</sup>section 24A] of this Act, [<sup>F34</sup>a part of lands and heritages] shall be treated as unoccupied if, apart from this section, [<sup>F35</sup>the part] would fall to be treated as occupied by reason only of there being kept on the [<sup>F36</sup>part] plant, machinery or equipment—
- (a) which was last used on the [<sup>F37</sup>part of the lands and heritages when it was] last in use; or
- (b) which is intended for use on the [<sup>F38</sup>part].

<sup>F39</sup>(2) .....

<sup>F39</sup>(3) .....

<sup>F39</sup>(4) .....]

### Textual Amendments

- F32** S. 24B inserted (1.4.1995) by 1994 c. 39, s. 155; S.I. 1994/3150, art. 4(a), **Sch. 1**
- F33** Words in s. 24B(1) substituted (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 19(4)(a)(i)**, 44(2); S.S.I. 2022/23, reg. 2
- F34** Words in s. 24B(1) substituted (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 19(4)(a)(ii)**, 44(2); S.S.I. 2022/23, reg. 2
- F35** Words in s. 24B(1) substituted (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 19(4)(a)(iii)**, 44(2); S.S.I. 2022/23, reg. 2
- F36** Word in s. 24B(1) substituted (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 19(4)(a)(iv)**, 44(2); S.S.I. 2022/23, reg. 2
- F37** Words in s. 24B(1)(a) substituted (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 19(4)(a)(v)**, 44(2); S.S.I. 2022/23, reg. 2
- F38** Word in s. 24B(1)(b) substituted (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 19(4)(a)(vi)**, 44(2); S.S.I. 2022/23, reg. 2
- F39** S. 24B(2)-(4) repealed (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 19(4)(b)**, 44(2); S.S.I. 2022/23, reg. 2 (with reg. 4)

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

**25** [<sup>F40</sup>Newly erected, altered etc. buildings: completion notices]. **S**

(1) The provisions of Schedule 3 to this Act shall have effect, for the purposes of [<sup>F41</sup>any scheme under section 3A of the Local Government (Financial Provisions etc.) (Scotland) Act 1962 which provides for the rates leviable in respect of lands and heritages to be reduced or remitted by virtue of the lands and heritages being unoccupied], with respect to <sup>F42</sup> . . . the treatment of newly erected and altered buildings and the other matters there mentioned.

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

<sup>F44</sup>(3) . . . . .

<sup>F44</sup>(4) . . . . .

<sup>F44</sup>(5) . . . . .

**Textual Amendments**

**F40** S. 25 heading substituted (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 19(6), 44(2)**; S.S.I. 2022/23, reg. 2

**F41** Words in s. 25(1) substituted (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 19(5), 44(2)**; S.S.I. 2022/23, reg. 2

**F42** Words in s. 25(1) repealed (1.4.1995) by 1994 c. 39, s. 180(1)(2), Sch. 13 para. 67(2), **Sch. 14**; S.I. 1994/3150, art. 4(c)(iv)(d), **Sch. 2**

**F43** S. 25(2) repealed by Local Government (Scotland) Act 1975 (c. 30), **Sch. 6 Pt. II para. 34(a)**, Sch. 7

**F44** S. 25(3)(4)(5) repealed (1.4.1995) by 1994 c. 39, s. 180(2), **Sch. 14**; S.I. 1994/3150, art. 4(d), **Sch. 2**

*[<sup>F45</sup>Exemption from payment of rates*

**Textual Amendments**

**F45** 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>F46</sup>**25A Remission of rates on account of hardship.** **S**

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**

**F46** S. 25A inserted (1.4.1995) by 1994 c. 39, s. 156; S.I. 1994/3150, art. 4(a), **Sch. 1**

**26, 27.** . . . . . <sup>F47</sup> **S**

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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)*

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### Textual Amendments

**F47** 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](#)

## PART III **S**

### ROADS

**28—** ..... **F48** **S**  
**34.**

### Textual Amendments

**F48** Pt. III (ss. 28–34) repealed by [Roads \(Scotland\) Act 1984](#) (c. 54, SIF 108), s. 156(3), [Sch. 11](#)

## PART IV **S**

### *Miscellaneous and General*

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

- (1) A local authority [<sup>F49</sup>within the meaning of [<sup>F50</sup>section 227(1) of the Town and Country Planning (Scotland) Act 1997]] 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 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>F51</sup>(1A) A local authority within the meaning of section 33 of the <sup>M8</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>F49</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>F52</sup>“premises” includes land and buildings.

*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**

- F49** Words inserted by [Vehicle and Driving Licences Act 1969 \(c. 27\)](#), **Sch. 1 para. 10(a)(c)**
- F50** Words in s. 35(1) substituted (27.5.1997) by 1997 c. 11, ss. 4, 6(2), **Sch. 2 para. 11(1)**
- F51** S. 35(1A) added by [Vehicle and Driving Licences Act 1969 \(c. 27\)](#), **Sch. 1 para. 10(b)**
- F52** Words repealed, by [Vehicle and Driving Licences Act 1969 \(c. 27\)](#), **Sch. 1 para. 10(d)**, Sch. 3

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

- C15** S. 35 applied (*temp.* from 6.4.1995 until 31.3.1996) by S.I. 1995/789, art. 2, **Sch. para. 1**  
S. 35 extended (8.9.2000) by 2000 asp 10, s. 36, **Sch. 5 para. 1** (with s. 32); S.S.I. 2000/312, **art. 2**
- C16** S. 35(1)(2) applied with modification by [Sheriff Courts \(Scotland\) Act 1971 \(c. 58\)](#), **s. 24(5)**
- C17** Functions of Minister of Transport now exercisable by Secretary of State: S.I. 1970/1681
- C18** S. 35(3) applied by [Sheriff Courts \(Scotland\) Act 1971 \(c. 58\)](#), **s. 24(5)**

**Marginal Citations**

- M8** [1969 c. 27](#).

**36, 37.** ..... <sup>F53</sup> **S**

**Textual Amendments**

- F53** Ss. 11(3), 36, 37, 39, Sch. 5 paras. 1, 4 repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), **Sch. 29**

<sup>F54</sup>**38** **Amendment of section 187 of the Local Government (Scotland) Act 1947.** **S**

**Textual Amendments**

- F54** S. 38 repealed (1.9.2009 at 5.00 a.m.) by [The Licensing \(Scotland\) Act 2005 \(Consequential Provisions\) Order 2009 \(S.S.I. 2009/248\)](#), art. 1(1), **Sch. 2** (with art. 3)

**39** ..... <sup>F55</sup> **S**

**Textual Amendments**

- F55** 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.** **S**

For the avoidance of doubt it is hereby declared that the definition of “public utility undertaking” in section 379(1) of the <sup>M9</sup>Local Government (Scotland) Act 1947 does not include an aerodrome undertaking or any business ancillary thereto.

*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**

M9 1947 c. 43.

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

A local authority within the meaning of [<sup>F56</sup>the Town and Country Planning (Scotland) Act 1997] 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**

F56 Words in s. 41 substituted (27.5.1997) by 1997 c. 11, ss. 4, 6(2), Sch. 2 para. 11(2)

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

- (1) .....<sup>F57</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**

F57 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)**

C19 S. 42: transfer of certain functions (1.7.1999) by S.I. 1999/1750, arts. 1, 2, Sch. 1 (with art. 7)

**43 .....<sup>F58</sup> S**

**Textual Amendments**

F58 S. 43 repealed by Local Government Act 1988 (c. 9, SIF, 81:1), s. 41, Sch. 7 Pt. IV

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

**F59** 44 **Game Licences.** **S**

.....

**Textual Amendments**

**F59** S. 44 repealed (29.6.2011) by **Wildlife and Natural Environment (Scotland) Act 2011 (asp 6)**, s. 43(1), **Sch. Pt. 2** (with s. 41(1)); S.S.I. 2011/279, art. 2(1)(l)(ii) (as amended by S.S.I. 2011/287, art. 2)

**45** **Orders and regulations.** **S**

- (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.** **S**

- (1) In this Act, unless the context otherwise requires—
  - “the Act of 1963” means the <sup>M10</sup>Local Government (Financial Provisions) (Scotland) Act 1963;  
<sup>F60</sup>  
.....
  - “housing revenue account” has the same meaning as in section <sup>F61</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>F62</sup>council constituted under section 2 of the Local Government etc. (Scotland) Act 1994;  
<sup>F63</sup>  
.....
  - <sup>F64</sup> “ product of a rate of <sup>F65</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>F66</sup>  
.....
  - <sup>F67</sup> “ rating authority ” has the meaning assigned to it by section 30 of the Local Government etc. (Scotland) Act 1994; ]
  - <sup>F68</sup> “ road ”has the same meaning as in the Roads (Scotland) Act 1984; ]
  - “Valuation Acts” means the <sup>M11</sup>Lands Valuation (Scotland) Act 1854, . . . <sup>F69</sup> the Acts amending that Act <sup>F70</sup>and any other enactment relating to valuation];  
<sup>F71</sup>  
.....
  - “water undertaking” means an undertaking for the supply of water carried on by <sup>F72</sup>Scottish Water];
  - “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>F73</sup>37 of the <sup>M12</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.

*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

- F60** Definitions repealed by [Roads \(Scotland\) Act 1984 \(c. 54, SIF 108\)](#), s. 156(3), **Sch. 11**
- F61** 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**
- F62** Words substituted by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), s. 122, **Sch. 9 para. 68**
- F63** Definition of “local water authority” repealed by [Water \(Scotland\) Act 1967 \(c. 78\)](#), **Sch. 6 Pt. II**
- F64** Definitions repealed (1.4.1994) by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2\)](#), s. 34, **Sch. 6**
- F65** S. 46(1): words in definition of “local authority” substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 67(4)(a)**; S.I. 1996/323, **art. 4(1)(c)**
- F66** S. 46(1): definition of “rate” repealed (1.4.1995) by 1994 c. 39, s. 180(2), **Sch. 14**; S.I. 1994/3150, art. 4(d), **Sch. 2**
- F67** S. 46(1): definition of “rating authority” substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 67(4)(b)**; S.I. 1996/323, **art. 4(1)(c)**
- F68** Definition substituted by [Roads \(Scotland\) Act 1984 \(c. 54, SIF 108\)](#), s. 156(1), **Sch. 9 para. 58**
- F69** 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)**
- F70** 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)**
- F71** Definition of “Valuation roll” repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), **Sch. 7**
- F72** Words in s. 46(1) in definition of “water undertaking” substituted (1.4.2002) by [Water Industry \(Scotland\) Act 2002 \(asp 3\)](#), s. 71(2), **Sch. 7 para. 4** (with s. 67); S.S.I. 2002/118, **art. 2** (subject to art. 3)
- F73** Words substituted by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), **Sch. 6 Pt. II para. 36**

### Modifications etc. (not altering text)

- C20** S. 46(1) applied by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), s. 6(1), **Sch. 1 para. 1**

### Marginal Citations

- M10** 1963 c. 12.  
**M11** 1854 c. 91.  
**M12** 1975 c. 30.

## 47 Expenses. **S**

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. **S**

- (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) .....

F74



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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)

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**Textual Amendments**

**F74** 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)**

**C21** 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. S**

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

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

## SCHEDULES

### <sup>F75</sup>SCHEDULE 1 . . . **S**

#### Textual Amendments

**F75** Sch. 1 repealed (1.4.1994) by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987](#) (c. 47, SIF 81:2), s. 34, [Sch. 6](#)

### SCHEDULE 2 **S**

#### VALUATION OF WATER UNDERTAKINGS

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

**C22** Sch. 2 amended by [Water \(Scotland\) Act 1967](#) (c. 78), s. 2(2), Sch. 2 paras. 17, **18**

### PART I **S**

#### 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>F81</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

**F81** 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)

**C23** Para. 1 excluded by [Local Government \(Scotland\) Act 1975](#) (c. 30), s. 6(1), [Sch. 1 para. 1](#)

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

- 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 undertakings whose values are for the year 1967-68 to be [<sup>F82</sup>entered in the valuation roll referred to in][<sup>F82</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

**F82** 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>F83</sup>31st December][<sup>F83</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

**F83** 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

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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)*

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- paragraph 6 below) by such fraction of the norm as may be prescribed by order made by the Secretary of State; and
- (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 S

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

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

**C24** 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

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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)*

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- 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 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.

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

### PART III S

#### 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 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>F84</sup>give a direction under section 5 of the <sup>M14</sup>Local Government (Scotland) Act 1975 to the local assessor to] enter that value in the valuation roll.

#### Textual Amendments

**F84** 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)

**C25** S. 16, Sch. 2 repealed in respect of any year subsequent to 1984-85 by [S.I. 1985/197, art. 8](#)

#### Marginal Citations

**M14** [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>F85</sup>give a direction under section 5 of the <sup>M15</sup>Local Government (Scotland) Act 1975 to the local assessor to] enter that value in the valuation roll.

#### Textual Amendments

**F85** 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

**M15** [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>F86</sup>31st December][<sup>F86</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>F87</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.

*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**

- 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(f)**
- F87** Words repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), Sch. 9 para. 72(c), **Sch. 29**

- 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 ..... **F88**

**Textual Amendments**

- F88** Sch. 2 para. 22 repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), **Sch. 9 para. 72(b)**, Sch. 29

- [<sup>F89</sup>23 The Assessor shall no longer be required under section 23 of the <sup>M16</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**

- F89** 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**

- M16** 1854 c. 91.

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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)*

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## PART IV S

### 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.

#### *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—
- F90
- .....
- “limits of supply” has the meaning assigned to it by section 5(3) of the <sup>M17</sup>Water (Scotland) Act 1946;
- “public water rate” and “domestic water rate” have the meanings assigned to them by section 1 of the <sup>M18</sup>Water (Scotland) Act 1949;
- “rating area” means the area [<sup>F91</sup>of an islands council or of a district council];
- F92
- .....
- “unit” means a thousand gallons of water;
- [<sup>F93</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**

- F90** Definition of “burgh” repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\), Sch. 9 para. 72\(c\), Sch. 29](#)
- F91** Words substituted by [Local Government \(Scotland\) Act 1973 \(c. 65\), Sch. 9 para. 72\(c\)](#)
- F92** Definition of “separately rated area” repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\), Sch. 9 para. 72\(c\), Sch. 29](#)
- F93** 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**

- M17** 1946 c. 42.



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

M18 1949 c. 31.

## SCHEDULE 3 **S**

Section 25.

### RATING OF UNOCCUPIED PROPERTY

#### *Determination of rateable values*

<sup>F94</sup> 1 .....

#### Textual Amendments

**F94** Sch. 3 para. 1 repealed (1.4.1995) by 1994 c. 39, s. 180(2), **Sch. 14**; S.I. 1994/3150, art. 4(d), **Sch. 2**

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

2 For the purposes of [<sup>F95</sup>any scheme under section 3A of the Local Government (Financial Provisions etc.) (Scotland) Act 1962 which provides for the rates leviable in respect of lands and heritages to be reduced or remitted by virtue of the lands and heritages being unoccupied], 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.

#### Textual Amendments

**F95** Words in sch. 3 para. 2 substituted (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 19(7)(a), 44(2)**; S.S.I. 2022/23, **reg. 2**

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,

<sup>F96</sup> . . . 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.

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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)*

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- (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 [F97]192 of the M19 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

**F96** Words in Sch. 3 para. 3(1) repealed (1.4.1995) by 1994 c. 39, s. 180(2), Sch. 14; S.I. 1994/3150, art. 4(d), Sch. 2

**F97** Words substituted by Local Government (Scotland) Act 1975 (c. 30), Sch. 6 Pt. II para. 38

#### Marginal Citations

**M19** 1973 c. 65.

- 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 F98 ... lands and heritages become or become part of different lands and heritages, the F98 ... 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 F99 ... in respect of the lands and heritages for any period before that date.

*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**

- F98** Word in Sch. 3 para. 5 repealed (1.4.1995) by 1994 c. 39, s. 180(2), **Sch. 14**; S.I. 1994/3150, art. 4(d), **Sch. 2**
- F99** Words in Sch. 3 para. 5 repealed (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 19(7)(b), 44(2)**; S.S.I. 2022/23, reg. 2 (with reg. 4)

*Supplemental*

**F100**6 . . . . .

**Textual Amendments**

- F100** Sch. 3 para. 6 repealed (1.4.1995) by 1994 c. 39, s. 180(2), **Sch. 14**; S.I. 1994/3150, art. 4(d), **Sch. 2**

**F101**7 . . . . .

**Textual Amendments**

- F101** Sch. 3 para. 7 repealed (1.4.1995) by 1994 c. 39, s. 180(2), **Sch. 14**; S.I. 1994/3150, art. 4(d), **Sch. 2**

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  
**F102** . . . .  
and references to a newly erected building include references to a building produced by the structural alteration of a building <sup>F102</sup> . . . which by virtue of paragraph 5 of this Schedule [<sup>F103</sup>has 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.

**Textual Amendments**

- F102** Words in Sch. 3 para. 8 repealed (1.4.1995) by 1994 c. 39, s. 180(2), **Sch. 14**; S.I. 1994/3150, art. 4(d), **Sch. 2**
- F103** Words in Sch. 3 para. 8 substituted (1.4.1995) by 1994 c. 39, s. 180(1), **Sch. 13 para. 67(5)**; S.I. 1994/3150, **art. 4(c)**

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 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.

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

## SCHEDULE 4 **S**

Section 42.

### LICENCES ETC.

#### PART I **S**

F104

. . .

#### Textual Amendments

**F104** 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 **S**

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

	<i>Enactments Specifying Fees</i>	<i>Relevant Minister or Department</i>
1.	F105 ...	
2.	... F106	
3.	F105 ...	F105 ...
4.	... F106	
[ <sup>F107</sup> 4A.]	[ <sup>F107</sup> Section 5(3) of the Pedlars Act 1871.]	[ <sup>F107</sup> The Secretary of State.]
5.	... F108	...
6.	F109 ...	
7.	F110 ...	
8.	F110 ...	
9.	F110 ...	
10.	... F111	
11.	Section 5(1) of the	The Secretary of State.

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

M20

Official Secrets Act 1920.

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F112

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F112

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F112

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F113

23.

F116

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24.

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F117

The Secretary of State.

25.

F118

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26.

Paragraph 11 of Schedule 2, paragraph 12 of Schedule 3, . . .

F119

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F120

to the

M21

Betting, Gaming and Lotteries Act 1963.

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F112

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28.

F112

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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)*

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

- F105** Sch. 4 Pt. II entries repealed (29.6.2011) by [Wildlife and Natural Environment \(Scotland\) Act 2011](#) (asp 6), s. 43(1), **Sch. Pt. 2** (with s. 41(1)); S.S.I. 2011/279, art. 2(1)(1)(ii) (as amended by S.S.I. 2011/287, art. 2)
- F106** Entries 2, 4 repealed by [Consumer Credit Act 1974](#) (c. 39), s. 192(4), **Sch. 5**
- F107** 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**
- F108** Sch. 4 Pt. II entry 5 repealed by [Theatres Act 1968](#) (c. 54), **Sch. 3**
- F109** Sch. 4 Pt. II paras. 6, 15, 16 repealed (5.11.1993) by 1993 c. 50, s. 1(1), **Sch. 1 Pt. VII**.
- F110** Sch. 4 Pt. II paras. 7-9 repealed (5.11.1993) by 1993 c. 50, s. 1(1), **Sch. 1 Pt. X Gp. 2**
- F111** Sch. 4 Pt. II para. 10 repealed by [Cinemas Act 1985](#) (c. 13, SIF 45A), s. 24(2), **Sch. 3**
- F112** Sch. 4 Pt. II paras. 12, 14, 19-21, 27, 28 repealed (5.11.1993) by 1993 c. 50, s. 1(1), **Sch. 1 Pt. X Gp. 1**.
- F113** 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**
- F114** Sch. 4 Pt. II entry 17 repealed by [Firearms Act 1968](#) (c. 27), **Sch. 7**
- F115** Sch. 4 Pt. II entry 18 repealed by [National Health Service \(Scotland\) Act 1972](#) (c. 58), **Sch. 7 Pt. II**
- F116** Sch. 4 Pt. II para. 23 repealed (5.11.1993) by 1993 c. 50, s. 1(1), **Sch. 1 Pt. VIII**.
- F117** Sch. 4 Pt. II para. 24 repealed by [Local Government Act 1988](#) (c. 9, SIF 81:1), s. 41, **Sch. 7 Pt. IV**
- F118** Sch. 4 Pt. II para. 25 repealed (27.9.2005) by [The Mental Health \(Care and Treatment\) \(Scotland\) Act 2003 \(Modification of Enactments\) Order 2005](#) (S.S.I. 2005/465), art. 3, **Sch. 2**
- F119** 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**
- F120** Words repealed by [Lotteries Act 1975](#) (c. 58, SIF 12:1), s. 20(4), **Sch. 5**

#### Marginal Citations

- M20** 1920 c. 75.  
**M21** 1963 c. 2.

## SCHEDULE 5 **S**

Section 48.

### CONSEQUENTIAL AMENDMENTS

#### *The <sup>M22</sup> Local Government Act 1948*

#### Marginal Citations

- M22** 1948 c. 26

*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**

**F121** 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.”

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

**C26** 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>M23</sup>Local Government (Scotland) Act 1947*

**Marginal Citations**

**M23** 1947 c. 43

**F122**<sub>3</sub> .....

**Textual Amendments**

**F122** Sch. 5 para. 3 repealed (1.4.1995) by [1994 c. 39, s. 180\(2\)](#), **Sch. 14**; [S.I. 1994/3150, art. 4\(d\)](#), **Sch. 2**

**F123**<sub>4</sub> .....

**Textual Amendments**

**F123** Ss. 11(3), 36, 37, 39, Sch. 5 paras. 1, 4 repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), **Sch. 29**

*The <sup>M24</sup>Town and Country Planning (Scotland) Act 1959*

**Marginal Citations**

**M24** 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”.

*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)**

**C27** 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

F124F124 SCHEDULE 6 **S**

**Textual Amendments**

**F124** Ss. 42(1), 48(2), Sch. 4 Pt. I, Sch. 6 repealed by [Statute Law \(Repeals\) Act 1974 \(c. 22\)](#), **Sch. Pt. XI**

F124



**Changes to legislation:**

There are currently no known outstanding effects for the Local Government (Scotland) Act 1966.