



Local Government (Scotland) Act 1966

1966 CHAPTER 51

PART II

RATES

Local authority apportionments etc.

[^{F1}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 [^{F2}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 [^{F2}one new penny] in the pound and to the standard penny rate product estimated in relation to that year.

Textual Amendments

- F1 S. 12 repealed (prosp.) by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987](#) (c. 47, SIF 81:2), s. 34, [Sch. 6](#)
- F2 Words substituted by [Decimal Currency Act 1969](#) (c. 19), [Sch. 2 para. 27](#)

Modifications etc. (not altering text)

- C1 S. 12(1)(2) modified by [Water \(Scotland\) Act 1980](#) (c. 45, SIF 130), s. 61(6)

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

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) F3
- (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) F3

Textual Amendments

F3 S. 13 para. (a)(c), s. 14(2) repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), [Sch. 7](#)

Modifications etc. (not altering text)

C2 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 (b), 21, 48(1), Sch. 5 paras. 2, 5 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991

[^{F4}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 [^{F5}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) F6

Textual Amendments

F4 S. 14 repealed (prosp.) by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2\)](#), s. 34, [Sch. 6](#)

F5 Words substituted by [Decimal Currency Act 1969 \(c. 19\)](#), [Sch. 2 para. 27](#)

F6 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 [^{F7}for a year other than a year of revaluation]]^{F7} 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

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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

- F7** 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)

- C3** [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 ^{M1}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

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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) ^{F8}
- (4) As respects the year 1967–68 and subsequent years [^{F9}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 ^{M2}Water (Scotland) Act 1949, and accordingly the said section 17(2) shall cease to apply to those premises.
- [^{F10}(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 such lands and heritages as are specified in paragraph 4 of Schedule 1 to the Local Government (Scotland) Act 1975.]
- [^{F11}(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.]
- [^{F12}(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 . . . ^{F13}of Schedule 1 to the Local Government (Scotland) Act 1975.]
- [^{F14}(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 [^{F15}and to which an order made under section 6 of that Act applies].]
- [^{F16}(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 [^{F17}any order made under sections 6 and 35 of that Act].]
- [^{F18}(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

- F8** S. 17(3) repealed by S.I. 1978/1175, Sch.
- F9** Words inserted by S.I. 1978/1175, art. 8(3)(a)
- F10** S. 17(4A) inserted by S.I. 1978/1175, art. 8(3)(b)
- F11** S. 17(4B) inserted by S.I. 1978/1176, art. 8(3)
- F12** S. 17(4C) inserted by S.I. 1985/194, art. 7(4)

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- F13** Words repealed by S.I. 1985/194, **art 7(4)**
- F14** S. 17(4D) added by S.I. 1978/1173, **art. 7(3)**
- F15** Words added by S.I. 1985/193, **art. 7(3)**
- F16** 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)**
- F17** Words substituted by S.I. 1985/588, **art. 10(c)** in relation to lands and heritages to which that S.I. applies
- F18** S. 17(4F) added by S.I. 1985/195, **art. 6(3)**

Modifications etc. (not altering text)

- C4** 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

- M1** 1948 c. 26.
- M2** 1949 c. 31.

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

- (1) ^{F19}
- (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 [^{F20}and section 9(1) of the ^{M3}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;
- [^{F21}(b) [^{F22}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) ^{F19}

Textual Amendments

- F19** S. 18(1)(2)(5)(6) repealed by S.I. 1985/194, **Sch.**
- F20** Words added by Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31, SIF 103:2), s. 21, **Sch. 2 para. 10**
- F21** S. 18(4)(b) substituted by Gas Act 1972 (c. 60), s. 49(1), **Sch. 6 para. 16(1)(b)**
- F22** Words substituted by Gas Act 1986 (c. 44, SIF 44:2), s. 67(1)(3), Sch. 7 para. 7, **Sch. 8 para. 33**

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Modifications etc. (not altering text)

- C5** 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
- C6** Functions of Minister of Transport now exercisable by Secretary of State: [S.I. 1970/1681](#)
- C7** Functions of Secretary of State for Trade and Industry now exercisable by Secretary of State for Energy: [S.I. 1974/692](#)

Marginal Citations

- M3** [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 ^{M4}Local Government Act 1948, section 24(2) of the ^{M5}Valuation and Rating (Scotland) Act 1956 . . . ^{F23}, 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, [^{F24}the British Gas Corporation], the North of Scotland Hydro-Electric Board and the South of Scotland Electricity Board.

Textual Amendments

- F23** Words repealed by [Gas Act 1972 \(c. 60\)](#), s. 49(1), [Sch. 6 para. 16\(2\)\(a\)](#), [Sch. 8](#)
- F24** Words substituted by [Gas Act 1972 \(c. 60\)](#), s. 49(1), [Sch. 6 para. 16\(2\)\(b\)](#)

Modifications etc. (not altering text)

- C8** [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.](#)
- C9** [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.](#)
- C10** [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

- M4** [1948 c. 26.](#)
- M5** [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 ^{M6}Lands Valuation (Scotland)

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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

M6 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.

Modifications etc. (not altering text)

C11 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 ^{M7}Valuation and Rating (Scotland) Act 1956) to the effect [^{F25}(a)] that particular lands and heritages are not included in the valuation roll for that area and that they ought to be so included [^{F26}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 ^{M8}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 ^{M9}Valuation of Lands (Scotland) Amendment Act 1879.

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Textual Amendments

- F25** “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”
- F26** 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

- M7** 1956 c. 60.
- M8** 1854 c. 91.
- M9** 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 ^{M10}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.
- (2) In this section “the prescribed period” means the period for the time being prescribed by virtue of section 6 of the ^{M11}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

- M10** 1879 c. 42.
- M11** 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 ^{M12}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 [^{F27}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) ^{F28}
- (4) In this section—
“relevant lands and heritages” means any lands and heritages consisting of, or of part of, . . . ^{F29} shop, office, factory, mill or other building whatsoever,

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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 [^{F27}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 [^{F27}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

- F27** Words substituted by [Local Government \(Scotland\) Act 1975 \(c. 30\), Sch. 6 Pt. II para. 33\(a\)](#)
- F28** [S. 24\(2\)\(3\)](#) repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\), Sch. 6 Pt. II para. 33\(b\)](#), Sch. 7
- F29** Words repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), s. 34, [Sch. 6](#)

Marginal Citations

- M12** [1947 c. 43](#).

VALID FROM 01/04/1995

^{F30}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;

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- (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.
- (7) In this section “financial year” has the meaning assigned to it by section 96(5) of the ^{M13}Local Government (Scotland) Act 1973.]

Textual Amendments

F30 S. 24A inserted (1.4.1995) by 1994 c. 39, s. 155; S.I. 1994/3150, art. 4(a), Sch. 1

Marginal Citations

M13 1973 c. 65.

VALID FROM 01/04/1995

^{F31}**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.]

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Textual Amendments

F31 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) ^{F32}
- (3) No rates shall be payable under the said section 24 in respect of lands and heritages, for, or for any part of the [^{F33}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 [^{F34}of a building preservation notice as defined by section 56 of the ^{M14}Town and Country Planning (Scotland) Act 1972 or are included in a list compiled or approved under section 52 of that 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 [^{F33}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 ^{M15}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 ^{M16}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.

Status: Point in time view as at 01/02/1991. This version of this part 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, Part II. (See end of Document for details)

Textual Amendments

- F32** S. 25(2) repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), **Sch. 6 Pt. II para. 34(a)**, Sch. 7
- F33** Words substituted by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), **Sch. 6 Pt. II para. 34(b)**
- F34** Words substituted by [Town and Country Planning \(Scotland\) Act 1972 \(c. 52\)](#), s. 276(1), **Sch. 21 Pt. II**

Modifications etc. (not altering text)

- C12** 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

- M14** 1972 c. 52.
- M15** 1959 c. 24.
- M16** 1962 c. 9.

26, 27. ^{F35}

Textual Amendments

- F35** 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**

VALID FROM 01/04/1995

^{F36}Exemption from payment of rates

Textual Amendments

- F36** Cross-heading for s. 25A inserted (1.4.1995) by [1994 c. 39, s. 156](#); S.I. 1994/3150, art. 4(a), **Sch. 1**

^{F37}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

- F37** S. 25A inserted (1.4.1995) by [1994 c. 39, s. 156](#); S.I. 1994/3150, art. 4(a), **Sch. 1**

Status:

Point in time view as at 01/02/1991. This version of this part 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, Part II.