

Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1966, SCHEDULE 3. (See end of Document for details)

SCHEDULES

SCHEDULE 3

Section 25.

RATING OF UNOCCUPIED PROPERTY

Determination of rateable values

^{F1} 1

Textual Amendments

F1 Sch. 3 para. 1 repealed (1.4.1995) by 1994 c. 39, s. 180(2), **Sch. 14**; S.I. 1994/3150, art. 4(d), **Sch. 2**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 [^{F2}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

F2 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,

^{F3} . . . 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by the agreement, it shall be treated for those purposes as completed on that day and the notice shall be deemed to be withdrawn.

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- (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 ^{F4}192 of the ^{M1}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

- F3** 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](#)
- F4** Words substituted by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), [Sch. 6 Pt. II para. 38](#)

Marginal Citations

- M1** 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 ^{F5}... lands and heritages become or become part of different lands and heritages, the ^{F5}... 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 ^{F6}... in respect of the lands and heritages for any period before that date.

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Textual Amendments

- F5** 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**
- F6** 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

F76

Textual Amendments

- F7** 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**

F87

Textual Amendments

- F8** 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
F9
and references to a newly erected building include references to a building produced by the structural alteration of a building **F9** . . . which by virtue of paragraph 5 of this Schedule [**F10**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

- F9** 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**
- F10** 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:

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