
Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1966, Paragraph 5. (See end of Document for details)

SCHEDULES

SCHEDULE 3

RATING OF UNOCCUPIED PROPERTY

Completion of newly erected or constructed buildings

- 5 Where by reason of the structural alteration of any building^{F1} ... lands and heritages become or become part of different lands and heritages, the^{F1} ... 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^{F2} ... in respect of the lands and heritages for any period before that date.

Textual Amendments

- F1** Word in Sch. 3 para. 5 repealed (1.4.1995) by 1994 c. 39, s. 180(2), **Sch. 14**; S.I. 1994/3150, art. 4(d), **Sch. 2**
- F2** Words in Sch. 3 para. 5 repealed (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 19(7)(b), 44(2)**; S.S.I. 2022/23, reg. 2 (with reg. 4)

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