



# Local Government (Scotland) Act 1966

## 1966 CHAPTER 51

### PART II

#### RATES

##### *Rating of unoccupied property*

#### **[<sup>F1</sup>24B Certain lands and heritages to be treated as unoccupied.**

(1) For the purposes of [<sup>F2</sup>section 24A] of this Act, [<sup>F3</sup>a part of lands and heritages] shall be treated as unoccupied if, apart from this section, [<sup>F4</sup>the part] would fall to be treated as occupied by reason only of there being kept on the [<sup>F5</sup>part] plant, machinery or equipment—

- (a) which was last used on the [<sup>F6</sup>part of the lands and heritages when it was] last in use; or
- (b) which is intended for use on the [<sup>F7</sup>part].

<sup>F8</sup>(2) .....

<sup>F8</sup>(3) .....

<sup>F8</sup>(4) .....]

#### **Textual Amendments**

- F1** S. 24B inserted (1.4.1995) by 1994 c. 39, s. 155; S.I. 1994/3150, art. 4(a), **Sch. 1**
- F2** 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
- F3** 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
- F4** 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
- F5** 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

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**Changes to legislation:** There are currently no known outstanding effects for the Local Government (Scotland) Act 1966, Section 24B. (See end of Document for details)

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- F6** 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
- F7** 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
- F8** S. 24B(2)-(4) repealed (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 19(4)(b)**, 44(2); S.S.I. 2022/23, reg. 2 (with reg. 4)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, Section 24B.