



Local Government (Scotland) Act 1975

1975 CHAPTER 30

An Act to make further provisions as respects local government finance in Scotland; to restrict certain grants under the Transport Act 1968; to make provision for the appointment and functions of a Commissioner for the investigation of administrative action taken by or on behalf of local and other authorities; to make further provision as respects social work; to make certain minor amendments of or consequential on the Local Government (Scotland) Act 1973; and for connected purposes. [8th May 1975]

Extent Information

- E1** Act extends to Scotland with exception see [s. 39\(6\)](#)

Modifications etc. (not altering text)

- C1** Act explained by [National Heritage \(Scotland\) Act 1985](#) (c. 16, SIF 78), [s. 20\(1\)\(3\)](#)
- C2** Act modified by [Dockyard Services Act 1986](#) (c. 52, SIF 58), [s. 3\(1\)\(c\)](#) and by [Legal Aid \(Scotland\) Act 1986](#) (c.47, SIF 77:2), s. 1, [Sch. 1 para. 1\(4\)](#)
- C3** Act applied (1.4.1992) by [Valuation and Rating \(Scotland\) Act 1956](#) (c. 60), [s. 22\(3\)](#) (as substituted by [Local Government Finance Act 1992](#) (c. 14), s. 117(1), [Sch. 13 para. 10](#) (with s. 118(1)(2)(4)); S.I. 1992/818, [art. 2\(a\)](#)).
- C4** Act applied (1.4.1993) by [Local Government Finance Act 1992](#) (c. 14), [s. 111\(9\)](#), (with s. 118(1)(2)(4)); S.I. 1993/575, [art. 2\(a\)](#).
Act modified (4.1.1995) by [1994 c. 39, s. 49\(3\)](#) (with ss. 7(2), 128(8)); S.I. 1994/2850, art. 3(a), [Sch. 2](#)

Changes to legislation: Local Government (Scotland) Act 1975 is up to date with all changes known to be in force on or before 24 May 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

PART I

FINANCE

Valuation

1 The valuation roll and revaluation.

- (1) The assessor for each valuation area shall, in respect of each year of revaluation, make up a valuation roll in the prescribed form which shall come into force on the first day of the year of revaluation.
- (2) Subject to any alterations to the valuation roll made under this section and section 2 of this Act, every valuation roll ^{F1} . . . shall remain in force until it is superseded by a new valuation roll.
- (3) The assessor for each valuation area shall—
 - (a) make such arrangements as may be necessary to secure the valuation or revaluation of all lands and heritages in the area in respect of each year of revaluation in accordance with the Valuation Acts; . . . ^{F2}
 - (b) submit such arrangements to the Secretary of State who may ^{F3} . . . approve the same with or without modifications; and
 - ^{F4}(c)
- [^{F5}(3A) Subsection (3B) applies where the assessor and the proprietor, tenant or occupier of lands and heritages have reached an agreement in writing as to the details to be included in the entry in the valuation roll for the lands and heritages (whether that agreement was reached before or after the draft valuation roll was published under section 1B(1)).
- (3B) The assessor must include those details in the entry for the lands and heritages, unless, since the agreement was reached, there has been an alteration in the value of the lands and heritages due to a material change of circumstances.]
- (4) Subject to section 35 of the ^{M1}Lands Valuation (Scotland) Act 1854, the assessor for each valuation area shall retain the valuation roll and shall deliver sufficient copies thereof to the rating authority for the area.
- (5) Every rating authority shall, when copies of the valuation roll have been delivered to them, cause copies to be open to inspection until the roll ceases to be in force during ordinary business hours at their office or at such other convenient place or places as they may appoint.
- (6) The assessor for any valuation area may as respects that area, at any time after the valuation roll has been made up and before the roll has come into force, alter the roll—
 - (a) by entering therein any lands and heritages which were in existence at the time when the roll was made up and which, owing to error, were not included therein;
 - (b) by entering therein any lands and heritages which have come into existence or occupancy since the roll was made up;
 - (c) to give effect to any alteration in the value of any lands and heritages which is due to a material change of circumstances;

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- (d) to correct any error of measurement, survey or classification or any clerical or arithmetical error in any entry therein;

^{F6}(e)

(6A) ^{F7}

^{F8}(7)

Textual Amendments

- F1** Words in s. 1(2) repealed (19.5.1997) by 1997 c. 29, s. 33(2), **Sch. 4**; S.I. 1997/1097, art. 3(d), **Sch.**
- F2** Proviso repealed by **Abolition of Domestic Rates Etc. (Scotland) Act 1987** (c. 47, SIF 81:2), s. 34, **Sch. 6**
- F3** Words in s. 1(3)(b) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(2)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**
- F4** S. 1(3)(c) repealed (1.4.1996) by 1996 c. 39, s. 180(2), **Sch. 14** (with s. 128(2)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**
- F5** S. 1(3A)(3B) inserted (5.11.2020) by **Non-Domestic Rates (Scotland) Act 2020** (asp 4), ss. 7, 44(2); S.S.I. 2020/327, sch.
- F6** S. 1(6)(e) repealed (19.5.1997) by 1997 c. 29, s. 33(2), **Sch. 4**; S.I. 1997/1097, art. 3(d), **Sch.**
- F7** S. 1(6A)–(6E) repealed by **Abolition of Domestic Rates Etc. (Scotland) Act 1987** (c. 47, SIF 81:2), s. 34, **Sch. 6**
- F8** S. 1(7) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(2)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**

Modifications etc. (not altering text)

- C5** S. 1 excluded by **Valuation and Rating (Exempted Classes) (Scotland) Act 1976** (c. 64, SIF 103:2), s. 2(2)
- C6** S. 1(2) excluded by S.I. 1983/120, art. 4 and 1983/534, art. 3

Marginal Citations

- M1** 1854 c. 91.

[^{F9}1A Valuation of shootings and deer forests

The assessor for each valuation area must, when making up or altering a valuation roll, enter separately any—

- (a) shootings relating to,
(b) deer forests, in so far as situated in,
that area.]

Textual Amendments

- F9** S. 1A inserted (28.6.2016) by **Land Reform (Scotland) Act 2016** (asp 18), ss. 75(2), 130(1) (with s. 128); S.S.I. 2016/193, reg. 2(1), sch. (with art. 3)

[^{F10}1B Draft valuation roll and draft valuation notices

(1) Before making up a valuation roll under section 1(1), an assessor must—

- (a) publish a draft of the roll, and

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- (b) send a draft valuation notice to each person who is a proprietor, tenant or occupier of lands and heritages entered in the draft valuation roll.
- (2) A draft valuation notice is a notice setting out—
 - (a) the details included in the entry for the lands and heritages in the draft valuation roll,
 - (b) the effect of subsections (3) and (4), and
 - (c) such other information as—
 - (i) the Scottish Ministers may specify in regulations, or
 - (ii) the assessor considers appropriate.
- (3) A person who receives a draft valuation notice may make representations to the assessor as to the details to be included in the entry for the lands and heritages in the valuation roll when it is made up under section 1(1).
- (4) When the assessor makes up the valuation roll under section 1(1), the assessor may include details in an entry for lands and heritages which are different to those included in the entry for the lands and heritages in the draft valuation roll, whether as a result of representations made under subsection (3) or otherwise (but see also section 1(3A) and (3B)).
- (5) Regulations under subsection (2)(c)(i)—
 - (a) may make different provision for different purposes,
 - (b) may make incidental, supplementary, consequential, transitional, transitory or saving provision.
- (6) Regulations under subsection (2)(c)(i) are subject to the negative procedure.]

Textual Amendments

F10 S. 1B inserted (5.11.2020) by [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\)](#), **ss. 8, 44(2)**; [S.S.I. 2020/327](#), [sch.](#)

2 Alterations to valuation roll which is in force.

- (1) Subject to subsection (2) below, the assessor for any valuation area shall, as respects that area, at any time while the valuation roll is in force, alter the roll—
 - (a) by entering therein any lands and heritages which were in existence at the time when the roll was made up and which, owing to error, were not included therein [^{F11} or which, being still in existence, have been erroneously deleted from the roll under paragraph (h) below];
 - (b) by entering therein any lands and heritages which have come into existence or occupancy since the roll was made up;
 - (c) by entering therein any lands and heritages—
 - ^{F12}(i)
 - (ii) upon their coming within the assessor's valuation area as a result of a change of the boundaries of valuation areas;
 - ^{F13}(iii) upon their ceasing to be lands and heritages within the class of lands and heritages prescribed in the Water Undertakings (Rateable Values) (Scotland) Order 2003 (hereinafter in this Act referred to as “the 2003 Order”);]

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- (d) to give effect to any alteration in the value of any lands and heritages [^{F14}(other than lands and heritages within the class of lands and heritages prescribed in the 2003 Order)] which is due to a material change of circumstances;
- (e) to give effect to any alteration in the net annual value or the rateable value of any lands and heritages in consequence of [^{F15}—
 - (i) the making of an order ^{F16}. . . , [^{F17}under] section 1(1) of the ^{M2}Valuation for Rating (Scotland) Act 1970; [^{F15}or
 - (ii) the making of regulations under section 42 of the ^{M3}Lands Valuation (Scotland) Act 1854;]
- ^{F18}(ee)
- (f) to correct any error of measurement, survey or classification or any clerical or arithmetical error in any entry therein;
- [^{F19}(ff) by entering therein, in relation to Scottish Water, any lands and heritages within the class of lands and heritages prescribed in the 2003 Order together with the rateable values prescribed and apportioned in accordance with that Order;]
- ^{F20}(g)
- (h) by deleting therefrom, with effect from such date as the assessor thinks fit, any lands and heritages which cease to exist or which, for any other reason, are no longer appropriate for inclusion in the roll
- [^{F21}and may so alter the roll to give effect to any change in the proprietorship, tenancy or occupancy of any lands and heritages.]
- [^{F22}(1A) Subject to subsection (2)(cc) below, the assessor for any valuation area shall, as respects that area, alter the roll to give effect to any decision following
 - [^{F23}(a) a proposal being made under section 3ZA(1), or
 - (b)] an appeal or complaint under the Valuation Acts to a [^{F24}court or tribunal] and such alteration shall have effect from such date as shall be determined by the court, tribunal or committee.]
- (2) Any alteration to the roll—
 - (a) consisting of an entry made under subsection (1)(a) [^{F25}or (ff)] above, shall have effect only as from the beginning of the year in which the entry is made;
 - (b) consisting of an entry made under subsection (1)(b) above, shall have effect only as from the date when the lands and heritages to which the entry relates came into existence or occupancy, or as from the beginning of the year in which the entry is made, whichever is the later;
 - (c) made under subsection (1)(d) above, shall ^{F26}. . . have effect only as from the date of the event by reason of which the alteration is made or as from the beginning of the year in which the alteration is made, whichever is the later:
- ^{F27}^{F27}Provided that if the proprietor, tenant or occupier of the lands and heritages has intimated in writing to the assess . . . , the alteration in the roll shall have effect as from the date of the event or as from the beginning of the year in which intimation of the event is made, whichever is the later, . . .
- [^{F28}(cc) made under [^{F29}subsection (1A)] above following upon [^{F30}a proposal made by virtue of section 3ZA(2)(b) or an appeal under section 3ZB(1) in relation to such a proposal] by a person who has become the proprietor, tenant or occupier of lands and heritages shall have effect only as from the date when he became such proprietor, tenant or occupier;]

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- (d) consisting of such a correction as is referred to in subsection (1)(f) above shall [^{F31}, subject to section 20 of the ^{M4}Local Government (Financial Provisions) (Scotland) Act 1963,] have effect only as from the date when the erroneous entry which is so corrected was made in the roll or as from the beginning of the year in which the correction is made, whichever is the later;

and the date on which any alteration in the roll made under this section comes into effect shall be stated in the roll.

- (3) Where, at any time before an appeal or complaint against an entry in the valuation roll is determined by [^{F32}the First-tier Tribunal for Scotland][^{F33}or by the [^{F34}Upper] Tribunal for Scotland], the parties reach agreement as to what should be done about the entry, the assessor may without further procedure make such alteration in the roll as is necessary to give effect to the agreement.

[^{F35}(3A) Where an appeal has been made to [^{F36}the First-tier Tribunal for Scotland] in relation to the entry, subsection (3) applies only if the appeal has been withdrawn.]

^{F37}(4)

Textual Amendments

- F11** Words added by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), s. 21, [Sch.2 para. 13\(1\)](#)
- F12** S. 2(1)(c)(i) repealed (19.5.1997) by [1997 c. 29, s. 33\(2\)](#), [Sch. 4](#); S.I. 1997/1097, art. 3(d), [Sch.](#)
- F13** S. 2(1)(c)(iii) inserted (retrospective to 1.4.2002) by [The Water Undertakings \(Rateable Values\) \(Scotland\) Order 2003 \(S.S.I. 2003/187\)](#), [arts. 1, 8\(1\)](#)
- F14** Words in s. 2(1)(d) inserted (retrospective to 1.4.2002) by [The Water Undertakings \(Rateable Values\) \(Scotland\) Order 2003 \(S.S.I. 2003/187\)](#), [arts. 1, 8\(2\)](#)
- F15** Words in s. 2(1)(e) inserted (1.4.1995) by [1994 c. 39, s. 180\(1\)](#), [Sch. 13 para. 100\(2\)](#) (with s. 128(2)); [S.I. 1995/3150](#), [art. 4\(c\)](#)
- F16** Words repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2\)](#), s. 34, [Sch. 6](#)
- F17** Word in s. 2(1)(e) substituted (1.4.1992) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(1), [Sch. 13 para. 41](#) (with s. 118(1)(2)(4)); S.I. 1992/818, [art. 2\(a\)](#).
- F18** S. 2(1)(ee) repealed (19.5.1997) by [1997 c. 29, s. 33\(1\)](#), [Sch. 3 para. 12\(a\)](#); S.I. 1997/1097, art. 3(c), [Sch.](#)
- F19** S. 2(1)(ff) inserted (retrospective to 1.4.2002) by [The Water Undertakings \(Rateable Values\) \(Scotland\) Order 2003 \(S.S.I. 2003/187\)](#), [arts. 1, 8\(3\)](#)
- F20** S. 2(1)(g) repealed (19.5.1997) by [1997 c. 29, s. 33\(2\)](#), [Sch. 4](#); S.I. 1997/1097, art. 3(d), [Sch.](#)
- F21** Words inserted by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), s. 21, [Sch. 2 para. 13\(3\)](#)
- F22** S. 2(1A) inserted (19.5.1997) by [1997 c. 29, s. 33\(1\)](#), [Sch. 3 para. 12\(b\)](#); S.I. 1997/1097, [art. 3\(c\)](#)
- F23** Words in s. 2(1A) inserted (5.11.2020 for specified purposes, 1.4.2023 in so far as not already in force) by [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\)](#), [ss. 10\(2\)\(a\)](#), 44(2); S.S.I. 2020/327, reg. 2(3) (a)(b)
- F24** Words in s. 2(1A) 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. 6\(2\)\(a\)](#) (with sch. 1 paras. 1-4, 13-20)
- F25** Words in s. 2(2)(a) inserted (retrospective to 1.4.2002) by [The Water Undertakings \(Rateable Values\) \(Scotland\) Order 2003 \(S.S.I. 2003/187\)](#), [arts. 1, 8\(4\)](#)
- F26** Words (comprising s. 2(2)(c)(i) and part of (ii)) repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2\)](#), s. 34, [Sch. 6](#)

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- F27** Words in s. 2(2)(c) proviso omitted (19.5.1997) by virtue of 1997 c. 29, s. 33(1), **Sch. 3 para. 12(c)(i)**; S.I. 1997/1097, **art. 3(c)**
- F28** S. 2(2)(cc) inserted by Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31, SIF 103:2), s. 21, **Sch. 2 para. 14**
- F29** Words in s. 2(2)(cc) substituted (19.5.1997) by 1997 c. 29, s. 33(1), **Sch. 3 para. 12(c)(ii)**; S.I. 1997/1097, **art. 3(c)**
- F30** Words in s. 2(2)(cc) substituted (5.11.2020 for specified purposes, 1.4.2023 in so far as not already in force) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 10(2)(b)**, 44(2); S.S.I. 2020/327, reg. 2(3)(a)(b)
- F31** Words inserted by Local Government (Miscellaneous Provisions) (Scotland) Act 1981 (c. 23, SIF 81:2), **Sch. 3 para. 32**
- F32** Words in s. 2(3) 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. 6(2)(b)** (with sch. 1 paras. 1-4, 13-20)
- F33** Words inserted by Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31, SIF 103:2), s. 21, **Sch. 2 para. 15**
- F34** Word in s. 2(3) substituted (1.4.2023) by The Upper Tribunal for Scotland (Transfer of Valuation for Rating Appeal Functions of the Lands Tribunal for Scotland) Regulations 2023 (S.S.I. 2023/48), reg. 1, **sch. 2 para. 4(2)** (with sch. 1)
- F35** S. 2(3A) inserted (5.11.2020 for specified purposes, 1.4.2023 in so far as not already in force) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 10(2)(c)**, 44(2); S.S.I. 2020/327, reg. 2(3)(a)(b)
- F36** Words in s. 2(3A) 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. 6(2)(c)** (with sch. 1 paras. 1-4, 13-20)
- F37** S. 2(4) repealed by Statute Law (Repeals) Act 1986 (c. 12), s.1(1), **Sch. 1 Pt. VII**

Modifications etc. (not altering text)

- C7** S. 2 excluded by Valuation and Rating (Exempted Classes) (Scotland) Act 1976 (c. 64, S IF 103:2), s. 2(2)
- C8** S. 2(1) excluded by S.I. 1983/120, **art. 4** and 1983/534, art. 3
- C9** S. 2(1)(d) explained by Lands Valuation Amendment (Scotland) Act 1982 (c. 57, SIF 103:2), s. 1(4)
- C10** S. 2(1)(2) modified by S.I. 1979/951, **arts. 3**, 10(a)
- C11** S. 2(1) modified (for the financial year 1994-95) by S.I. 1994/913, **arts. 1(2)**, 7(2)
 S. 2(1) modified (for the financial year 1994-95) by S.I. 1994/2071, **arts. 1(2)**, 9(3)
 S. 2(1) modified (for the financial year 1994-95) by S.I. 1994/2073, **arts. 1(2)**, 8(3)
 S. 2(1) modified (for the financial year 1994-95) by S.I. 1994/2075, **arts. 1(2)**, 9(3)
 S. 2(1) modified (for the financial year 1994-95) by S.I. 1994/2080, **arts. 1(2)**, 9(3)
 S. 2(1) modified (for the financial year 1994-95) by S.I. 1994/2081, **arts. 1(2)**, 9(3)
 S. 2(1) modified (for the financial year 1995-96) by S.I. 1995/366, **arts. 1**, 7(2)
 S. 2(1) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/369, **arts. 1**, 10(3)
 S. 2(1) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/370, **arts. 1** 10(3)
 S. 2(1) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/373, **arts. 1**, 10(3)
 S. 2(1) modified (for the financial years 2000-01 to 2004-05) by S.S.I. 2000/85, **arts. 1**, 8(3)
 S. 2(1) modified (for the financial years 2000-01 to 2004-05) by S.S.I. 2000/87, **arts. 1**, 7(2)
 S. 2(1) modified (for the financial year 2000-01 and the four following financial years) by S.S.I. 2000/86, **arts. 1**, 8(2)
 S. 2(1) modified (for the financial year 2000-01 and the four following financial years) by S.S.I. 2000/88, **arts. 13**, 15(3) (which art. 15(3) is omitted (31.3.2002) by virtue of S.S.I. 2002/158, **art. 13**)
 S. 2(1) modified (for the financial year 1999-2000) by S.S.I. 2000/89, **arts. 1(2)**, 8(3) (which S.S.I. is revoked by S.S.I. 2000/424, **art. 9**)
 S. 2(1) modified (for the financial year 2000-01 and the four following financial years) by S.S.I. 2000/90, **arts. 1**, 9(3)

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- S. 2(1) modified (for the financial year 2000-01 and for any subsequent financial year) by [S.S.I. 2000/91](#), [arts. 1](#), 8(3)
- S. 2(1) modified (for the financial year 2000-01 and for each subsequent financial year) by [S.S.I. 2000/285](#), [arts. 1\(2\)](#), 10(3)
- S. 2(1) modified (for the financial years 2000-01 to 2004-05) by [S.S.I. 2000/424](#), [arts. 1\(2\)](#), 8(3)
- S. 2(1) modified (for the financial year 2002-02 and the three following financial years) by [The Electricity Lands and Generators \(Rateable Values\) \(Scotland\) Variation Order 2002 \(S.S.I. 2002/158\)](#), arts. {18}, 19
- C12** S. 2(1)(c) modified (for the financial years 1993-94 and 1994-95) by [S.I. 1994/911](#), [arts. 1\(2\)](#), 7(1)
- S. 2(1)(c) modified (for the financial year 1994-95) by [S.I. 1994/913](#), [arts. 1\(2\)](#), 7(1)
- S. 2(1)(c) modified (for the financial year 1994-95) by [S.I. 1994/2071](#), [arts. 1\(2\)](#), 9(1)
- S. 2(1)(c) modified (for the financial year 1994-95) by [S.I. 1994/2073](#), [arts. 1\(2\)](#), 8(1)
- S. 2(1)(c) modified (for the financial year 1994-95) by [S.I. 1994/2075](#), [arts. 1\(2\)](#), 9(1)
- S. 2(1)(c) modified (for the financial year 1994-95) by [S.I. 1994/2080](#), [arts. 1\(2\)](#), 9(1)
- S. 2(1)(c) modified (for the financial year 1994-95) by [S.I. 1994/2081](#), [arts. 1\(2\)](#), 9(1)
- S. 2(1)(c) modified (for the financial year 1995-96) by [S.I. 1995/366](#), [arts. 1](#), 7(1)
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- S. 2(1)(c) modified (for the financial years 1995-96 to 1999-2000) by [S.I. 1995/370](#), [arts. 1](#), 10(1)
- S. 2(1)(c) modified (for the financial years 1995-96 to 1999-2000) by [S.I. 1995/373](#), [arts. 1](#), 10(1)
- S. 2(1)(c) modified (for the financial years 2000-01 to 2004-05) by [S.S.I. 2000/85](#), [arts. 1](#), 8(1)
- S. 2(1)(c) modified (for the financial year 2000-01 and the four following financial years) by [S.S.I. 2000/86](#), [arts. 1](#), 8(1)
- S. 2(1)(c) modified (for the financial years 2000-01 to 2004-05) by [S.S.I. 2000/87](#), [arts. 1](#), 7(1)
- S. 2(1)(c) modified (for the financial year 2000-01 and the four following financial years) by [S.S.I. 2000/88](#), [arts. 13](#), 15(1)
- S. 2(1)(c) modified (for the financial year 1999-2000) by [S.S.I. 2000/89](#), [arts. 1\(2\)](#), 8(1) (which S.S.I. is revoked by [S.S.I. 2000/424](#), [art. 9](#))
- S. 2(1)(c) modified (for the financial year 2000-01 and the four following financial years) by [S.S.I. 2000/90](#), [arts. 1](#), 9(1)
- S. 2(1)(c) modified (for the financial year 2000-01 and for any subsequent financial year) by [S.S.I. 2000/91](#), [arts. 1](#), 8(1)
- S. 2(1)(c) modified (for the financial year 2000-01 and for each subsequent financial year) by [S.S.I. 2000/285](#), [arts. 1\(2\)](#), 10(1)
- S. 2(1)(c) modified (for the financial years 2000-2001 to 2004-05) by [S.S.I. 2000/424](#), [arts. 1\(2\)](#), 8(1)
- C13** S. 2(1)(d) modified (for the financial years 1993-94 and 1994-95) by [S.I. 1994/911](#), [arts. 1\(2\)](#), 7(2)
- S. 2(1)(d) modified (for the financial year 1994-95) by [S.I. 1994/2071](#), [arts. 1\(2\)](#), 9(2)
- S. 2(1)(d) modified (for the financial year 1994-95) by [S.I. 1994/2073](#), [arts. 1\(2\)](#), 8(2)
- S. 2(1)(d) modified (for the financial year 1994-95) by [S.I. 1994/2075](#), [arts. 1\(2\)](#), 9(2)
- S. 2(1)(d) modified (for the financial year 1994-95) by [S.I. 1994/2080](#), [arts. 1\(2\)](#), 9(2)
- S. 2(1)(d) modified (for the financial year 1994-95) by [S.I. 1994/2081](#), [arts. 1\(2\)](#), 9(2)
- S. 2(1)(d) modified (for the financial years 1995-96 to 1999-2000) by [S.I. 1995/369](#), [arts. 1](#), 10(2)
- S. 2(1)(d) modified (for the financial years 1995-96 to 1999-2000) by [S.I. 1995/370](#), [arts. 1](#), 10(2)
- S. 2(1)(d) modified (for the financial years 1995-96 to 1999-2000) by [S.I. 1995/373](#), [arts. 1](#), 10(2)
- S. 2(1)(d) modified (for the financial years 2000-01 to 2004-05) by [S.S.I. 2000/85](#), [arts. 1](#), 8(2)
- S. 2(1)(d) modified (for the financial year 2000-01 and the four following financial years) by [S.S.I. 2000/88](#), [art. 13](#), 15(2)
- S. 2(1)(d) modified (for the financial year 1999-2000) by [S.S.I. 2000/89](#), [arts. 1\(2\)](#), 8(2) (which S.S.I. is revoked by [S.S.I. 2000/424](#), [art. 9](#))
- S. 2(1)(d) modified (for the financial year 2000-01 and the four following financial years) by [S.S.I. 2000/90](#), [arts. 1](#), 9(2)
- S. 2(1)(d) modified (for the financial year 2000-01 and for any subsequent financial year) by [S.S.I. 2000/91](#), [arts. 1](#), 8(2)

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- S. 2(1)(d) modified (for the financial year 2000-01 and for each subsequent financial year) by [S.S.I. 2000/285](#), [arts. 1\(2\)](#), 10(2)
- S. 2(1)(d) modified (for the financial years 2000-01 to 2004-05) by [S.S.I. 2000/424](#), [arts. 1\(2\)](#), 8(2)
- C14** S. 2(2)(a) modified (for the financial years 1993-94 and 1994-95) by [S.I. 1994/911](#), [arts. 1\(2\)](#), 7(4)
- S. 2(2)(a) modified (for the financial year 1995-96) by [S.I. 1995/366](#), [arts. 1](#), 7(3)
- S. 2(2)(a) modified (for the financial years 1995-96 to 1999-2000) by [S.I. 1995/369](#), [arts. 1](#), 10(4)
- S. 2(2)(a) modified (for the financial years 1995-96 to 1999-2000) by [S.I. 1995/370](#), [arts. 1](#), 10(4)
- S. 2(2)(a) modified (for the financial years 1995-96 to 1999-2000) by [S.I. 1995/373](#), [arts. 1](#), 10(4)
- S. 2(2)(a) modified (for the financial years 1995-96 to 1999-2000) by [S.I. 1995/930](#), [arts. 1](#), 9(4)
- S. 2(2)(a) modified (for the financial years 2000-01 to 2004-05) by [S.S.I. 2000/85](#), [arts. 1](#), 8(4)
- S. 2(2)(a) modified (for the financial year 2000-01 and the four following financial years) by [S.S.I. 2000/86](#), [arts. 1](#), 8(3)
- S. 2(2)(a) modified (for the financial years 2000-01 to 2004-05) by [S.S.I. 2000/87](#), [arts. 1](#), 7(3)
- S. 2(2)(a) modified (for the financial year 2000-01 and the four following financial years) by [S.S.I. 2000/88](#), [arts. 13](#), 15(4)
- S. 2(2)(a) modified (for the financial year 2000-01 and the four following financial years) by [S.S.I. 2000/90](#), [arts. 1](#), 9(4)
- S. 2(2)(a) modified (for the financial year 2000-01 and for any subsequent financial year) by [S.S.I. 2000/91](#), [arts. 1](#), 8(4)
- S. 2(2)(a) modified (for the financial year 2000-01 and for each subsequent financial year) by [S.S.I. 2000/285](#), [arts. 1\(2\)](#), 10(4)

Marginal Citations

M2 1970 c. 4.

M3 1854 c. 91.

M4 1963 c. 12.

[^{F38}2A Mark in valuation roll for new or improved properties

- (1) Subsection (2) applies where an assessor—
 - (a) makes or alters an entry in the valuation roll, and
 - (b) the entry as made or altered relates to newly built lands and heritages or improved lands and heritages.
- (2) The assessor must include a mark in the entry to show that it relates to newly built lands and heritages or (as the case may be) improved lands and heritages.
- (3) An entry in the valuation roll relates to newly built lands and heritages if—
 - (a) the entry as made or (as the case may be) altered shows one or more buildings or parts of a building, and
 - (b) none of those buildings or parts of a building—
 - (i) were shown in any entry in the valuation roll or valuation list for the day immediately prior to the day on which the entry or (as the case may be) alteration takes effect, or
 - (ii) would have been shown in such an entry in the valuation roll but for an enactment providing for them not to be entered in the roll.
- (4) An entry in the valuation roll relates to improved lands and heritages if—
 - (a) the entry is altered to show a relevant increase in the rateable value of the lands and heritages to which the entry relates, and
 - (b) the entry as altered does not relate to newly built lands and heritages.

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- (5) A “relevant increase” in the rateable value of lands and heritages is an increase—
- (a) which is caused, in whole or in part,
 - [^{F39}(i)] by the erection, construction, refurbishment or extension of one or more buildings or parts of a building which form part of the lands and heritages, ^{F40} ...
 - [by the installation of solar cells or solar panels, as specified in ^{F41}(ii) paragraph (n) of table 1 of the schedule of the 2000 Regulations, to the extent that the solar cells or solar panels fall within class 1 or class 2 in the schedule of the 2000 Regulations,
 - (iii) by the installation of plant and machinery, to the extent that the plant and machinery falls within class 4 in the schedule of the 2000 Regulations, and]
 - (b) none of which is attributable to—
 - (i) the combination, division or reorganisation of lands and heritages which were shown, in whole or in part, in different entries in the valuation roll for the day immediately prior to the day on which the alteration takes effect, ^{F42} ...
 - ^{F42}(ii)
- (6) A mark included in an entry in the valuation roll under subsection (2) must be removed from the entry on the next occasion when the entry is altered by an assessor.
- (7) The Scottish Ministers may by regulations—
- (a) make provision about things that are, or are not, to be treated as a “building” for the purposes of this section,
 - (b) modify the definition of “relevant increase” in subsection (5).
- (8) Before—
- (a) making regulations under subsection (7)(a), or
 - (b) laying a draft of a Scottish statutory instrument containing regulations under subsection (7)(b) before the Scottish Parliament,
- the Scottish Ministers must consult such persons as they consider appropriate.
- (9) Regulations under subsection (7)—
- (a) may make different provision for different purposes,
 - (b) may make incidental, supplementary, consequential, transitional, transitory or saving provision.
- (10) Regulations under—
- (a) subsection (7)(a) are subject to the negative procedure,
 - (b) subsection (7)(b) are subject to the affirmative procedure.
- (11) In subsection (3)(b)(ii), “enactment” includes an Act of the Scottish Parliament and an instrument made under such an Act.]
- [^{F43}(12) In subsection (5)(a), “the 2000 Regulations” means the Valuation for Rating (Plant and Machinery) (Scotland) Regulations 2000.]

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Textual Amendments

- F38** S. 2A inserted (5.11.2020 for specified purposes, 1.4.2021 in so far as not already in force) by [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\)](#), ss. 3, 44(2); S.S.I. 2020/327, reg. 2(2)(a)(b)
- F39** Words in s. 2A(5)(a) renumbered as s. 2A(5)(a)(i) (1.4.2022) by [The Non-Domestic Rates \(Valuation Roll\) \(Modification\) \(Scotland\) Regulations 2022 \(S.S.I. 2022/126\)](#), regs. 1, **2(2)(a)(ii)**
- F40** Word in s. 2A(5)(a) omitted (1.4.2022) by virtue of [The Non-Domestic Rates \(Valuation Roll\) \(Modification\) \(Scotland\) Regulations 2022 \(S.S.I. 2022/126\)](#), regs. 1, **2(2)(a)(i)**
- F41** S. 2A(5)(a)(ii)(iii) inserted (1.4.2022) by [The Non-Domestic Rates \(Valuation Roll\) \(Modification\) \(Scotland\) Regulations 2022 \(S.S.I. 2022/126\)](#), regs. 1, **2(2)(a)(iii)**
- F42** S. 2A(5)(b)(ii) and word omitted (1.4.2022) by virtue of [The Non-Domestic Rates \(Valuation Roll\) \(Modification\) \(Scotland\) Regulations 2022 \(S.S.I. 2022/126\)](#), regs. 1, **2(2)(b)**
- F43** S. 2A(12) inserted (1.4.2022) by [The Non-Domestic Rates \(Valuation Roll\) \(Modification\) \(Scotland\) Regulations 2022 \(S.S.I. 2022/126\)](#), regs. 1, **2(3)**

3 Provisions supplementary to sections 1 and 2.

- (1) The assessor shall, upon making an alteration in the valuation roll under section 1(6) or 2(1) [^{F44}(1A)] or (3) of this Act [^{F45}or upon deleting lands and heritages therefrom in pursuance of section 1(2) of the ^{M5}Valuation and Rating (Exempted Classes) (Scotland) Act 1976], send to the rating authority a copy of the relevant entry in the roll or, as the case may be, notification of deletion of the relevant lands and heritages from the roll.
- (2) The assessor for each valuation area shall send to each person who is a proprietor, tenant or occupier of lands and heritages which are included in the valuation roll a notice in the prescribed form setting forth the details of the relevant entry in the roll (including such an entry as is referred to in subsection (1) above ^{F46}. . .)^{F47}...

[^{F48}(2ZA) A notice under subsection (2)—

- (a) must include such information in relation to the rateable value included in the entry to which the notice relates as the Scottish Ministers may specify in regulations,
- (b) may include such other information as the assessor considers appropriate.

(2ZB) The assessor may send a notice under subsection (2) by electronic means if—

- (a) the assessor and the recipient of the notice have, before the notice is sent, agreed in writing that the assessor may send such a notice to the recipient by transmission to an electronic address and in an electronic form specified by the recipient for that purpose, and
- (b) the notice is sent to that address in that form.]

^{F49}(2A)

^{F50}(2B)

- (3) The assessor shall, upon altering the valuation roll by deleting lands and heritages therefrom, notify each person named in the roll as proprietor, tenant or occupier of those lands and heritages of the deletion.

^{F51}(4)

^{F52}(4A)

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- (5) Any person interested may at all reasonable times, free of charge, inspect and take copies of and extracts from any valuation roll prepared under the Valuation Acts and in the possession of the assessor; and an assessor shall, on an application made to him by any interested person, inform that person whether any entry in the valuation roll is subject to a pending [^{F53} proposal under section 3ZA(1),] appeal or complaint.

[^{F54}(6) Regulations under subsection (2ZA)(a)—

- (a) may make different provision for different purposes,
- (b) may make incidental, supplementary, consequential, transitional, transitory or saving provision.

(7) Regulations under subsection (2ZA)(a) are subject to the negative procedure.]

Textual Amendments

- F44** Word in s. 3(1) inserted (19.5.1997) by 1997 c. 29, s. 33(1), **Sch. 3 para. 13(a)**; S.I. 1997/1097, **art. 3(c)**
- F45** Words inserted by Valuation and Rating (Exempted Classes) (Scotland) Act 1976 (c. 64, SIF 103:2), **s. 1(3)**
- F46** Words in s. 3(2) repealed (19.5.1997) by 1997 c. 29, s. 33(2), **Sch. 4**; S.I. 1997/1097, **art. 3(d)**, **Sch.**
- F47** Words in s. 3(2) repealed (5.11.2020 for specified purposes, 1.4.2023 in so far as not already in force) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 10(3)(a)**, 44(2); S.S.I. 2020/327, **reg. 2(3)(a)(b)**
- F48** S. 3(2ZA)(2ZB) inserted (5.11.2020) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 9(a)**, 44(2); S.S.I. 2020/327, **sch.**
- F49** S. 3(2A) repealed (5.11.2020 for specified purposes, 1.4.2023 in so far as not already in force) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 10(3)(b)**, 44(2); S.S.I. 2020/327, **reg. 2(3)(a)(b)**
- F50** S. 3(2B) repealed (5.11.2020 for specified purposes, 1.4.2023 in so far as not already in force) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 10(3)(b)**, 44(2); S.S.I. 2020/327, **reg. 2(3)(a)(b)**
- F51** S. 3(4) repealed (5.11.2020 for specified purposes, 1.4.2023 in so far as not already in force) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 10(3)(b)**, 44(2); S.S.I. 2020/327, **reg. 2(3)(a)(b)**
- F52** S. 3(4A) repealed (5.11.2020 for specified purposes, 1.4.2023 in so far as not already in force) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 10(3)(b)**, 44(2); S.S.I. 2020/327, **reg. 2(3)(a)(b)**
- F53** Words in s. 3(5) inserted (5.11.2020 for specified purposes, 1.4.2023 in so far as not already in force) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 10(3)(c)**, 44(2); S.S.I. 2020/327, **reg. 2(3)(a)(b)**
- F54** S. 3(6)(7) inserted (5.11.2020) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 9(b)**, 44(2); S.S.I. 2020/327, **sch.**

Modifications etc. (not altering text)

- C15** S. 3 extended by S.I. 1983/120, **art. 5** and 1983/534, **art. 4**
- C16** S. 3 extended by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2, 103:2), **s. 2(7)**, **Sch. 1 Pt. I para. 14**
- C17** S. 3 extended (6.3.1992) by Local Government Finance Act 1992 (c. 14), **s. 72(8)**, **Sch. 5 para. 11** (with s. 118(1)(2)(4)).
- C18** S. 3(1) amended (1.4.2000) by 1997 c. 29, **s. 6(3)**; S.I. 1998/2329, **art. 3**
- C19** S. 3(2) modified (for the financial year 1994-95) by S.I. 1994/2068, **arts. 1(2)**, 8(4)
- S. 3(2) modified (for the financial year 1994-95) by S.I. 1994/2071, **arts. 1(2)**, 9(4)
- S. 3(2) modified (for the financial year 1994-95) by S.I. 1994/2073, **arts. 1(2)**, 8(4)
- S. 3(2) modified (for the financial year 1994-95) by S.I. 1994/2074, **arts. 1(2)**, 9(4)
- S. 3(2) modified (for the financial year 1994-95) by S.I. 1994/2075, **arts. 1(2)**, 9(4)
- S. 3(2) modified (for the financial year 1994-95) by S.I. 1994/2080, **arts. 1(2)**, 9(4)

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- S. 3(2) modified (for the financial year 1994-95) by [S.I. 1994/2081, arts. 1\(2\), 9\(4\)](#)
- S. 3(2) modified (for the financial year 1999-2000) by [S.S.I. 2000/89, arts. 1\(2\), 8\(4\)](#) (which was revoked by [S.S.I. 2000/424, art. 9](#))
- S. 3(2) modified (for the financial years 2000-2001 to 2004-2005) by [S.S.I. 2000/424, arts. 1\(2\), 8\(4\)](#)
- C20** S. 3(3) amended by [Rating \(Caravan Sites\) Act 1976 \(c. 15, SIF 103:2\), s. 4\(1\)](#)
- C21** S. 3(4) modified (for the financial years 1993-94 and 1994-95) by [S.I. 1994/911, arts. 1\(2\), 7\(5\)](#)
- S. 3(4) modified (for the financial year 1994-95) by [S.I. 1994/2068, arts. 1\(2\), 8\(5\)](#)
- S. 3(4) modified (for the financial years 2000-01 to 2004-05) by [S.S.I. 2000/85, arts. 1, 8\(5\)](#)
- S. 3(4) modified (for the financial year 1994-95) by [S.I. 1994/2071, arts. 1\(2\), 9\(5\)](#)
- S. 3(4) modified (for the financial year 1994-95) by [S.I. 1994/2073, arts. 1\(2\), 8\(5\)](#)
- S. 3(4) modified (for the financial year 1994-95) by [S.I. 1994/2074, arts. 1\(2\), 8\(5\)](#)
- S. 3(4) modified (for the financial year 1994-95) by [S.I. 1994/2075, arts. 1\(2\), 9\(5\)](#)
- S. 3(4) modified (for the financial years 1995-96 to 1999-2000) by [S.I. 1995/369, arts. 1, 10\(5\)](#)
- S. 3(4) modified (for the financial years 1995-96 to 1999-2000) by [S.I. 1995/370, arts. 1, 10\(5\)](#)
- S. 3(4) modified (for the financial years 1995-96 to 1999-2000) by [S.I. 1995/373, arts. 1, 10\(5\)](#)
- S. 3(4) modified (for the financial year 2000-01 and for any subsequent financial year) by [S.S.I. 2000/91, arts. 1, 8\(5\)](#)
- S. 3(4) modified (for the financial year 2000-01 and the four following financial years) by [S.S.I. 2000/90, arts. 1, 9\(5\)](#)
- S. 3(4) modified (for the financial year 2000-01 and for each subsequent financial year) by [S.S.I. 2000/285, arts. 1\(2\), 10\(1\)](#)
- S. 3(4) modified (for the financial year 1994-95) by [S.I. 1994/2080, arts. 1\(2\), 9\(5\)](#)
- S. 3(4) modified (for the financial year 1994-95) by [S.I. 1994/2081, arts. 1\(2\), 9\(5\)](#)
- S. 3(4) modified (for the financial year 1999-2000) by [S.S.I. 2000/89, arts. 1\(2\), 8\(5\)](#) (which was revoked by [S.S.I. 2000/424, art. 9](#))
- S. 3(4) modified (for the financial years 2000-2001 to 2004-2005) by [S.S.I. 2000/424, arts. 1\(2\), 8\(5\)](#)
- S. 3(4) modified (for the financial year 2000-01 and the four following financial years) by [S.S.I. 2000/88, arts. 13, 15\(5\)](#)

Marginal Citations

M5 1976 c. 64.

[^{F55}3ZA Proposal to alter entry in valuation roll

- (1) The proprietor, tenant or occupier of lands and heritages may make a proposal to the assessor who has the function of valuing the lands and heritages to alter the entry for those lands and heritages in the valuation roll in accordance with this section.
- (2) A proposal may be made in relation to an entry—
 - (a) where the proprietor, tenant or occupier receives a notice under section 3(2) in relation to the entry, other than a notice sent following an alteration to the valuation roll under—
 - (i) section 2(1A) as a result of a proposal or appeal made by the proprietor, tenant or (as the case may be) occupier, or
 - (ii) section 2(3) as a result of an agreement between the proprietor, tenant or (as the case may be) occupier and the assessor,
 - (b) where a person becomes the proprietor, tenant or occupier of the lands and heritages to which the entry relates,
 - (c) on the ground that, since the entry was made, there has been a material change of circumstances,

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- (d) on the ground that there is an error in the entry of the type referred to in section 2(1)(f).
- (3) A person may not make a proposal in pursuance of subsection (2)(a) where—
 - (a) the notice under section 3(2) relates to an entry included in the valuation roll when it was made up under section 1(1), and
 - (b) the details included in the entry are in accordance with an agreement in writing between that person and the assessor as to the details to be included in the entry.
- (4) A proposal may be made in pursuance of subsection (2)(b) whether or not any previous proprietor, tenant or occupier of the lands and heritages—
 - (a) reached an agreement with the assessor in relation to the entry,
 - (b) made a proposal to the assessor in relation to the entry,
 - (c) appealed to the valuation appeal committee [^{F56}or the First-tier Tribunal for Scotland] in relation to the entry.
- (5) A proposal must—
 - (a) be made in writing,
 - (b) set out how the person making the proposal wants the assessor to alter the entry.
- (6) The assessor may decide—
 - (a) to alter the entry in accordance with—
 - (i) the proposal, or
 - (ii) an agreement in writing between the assessor and the person who made the proposal reached after the proposal was made,
 - (b) to alter the entry other than in accordance with the proposal or such an agreement (including by either increasing or decreasing the rateable value shown in the entry),
 - (c) not to alter the entry.
- (7) The Scottish Ministers may by regulations make provision for or about—
 - (a) the period within which a proposal may be made,
 - (b) the form in which a proposal is to be made,
 - (c) information to be included in, and documents to be submitted with, a proposal,
 - (d) notices to be sent by an assessor to the person who made the proposal or any other person with an interest in the lands and heritages to which the proposal relates,
 - (e) fees payable in connection with a proposal (including provision about circumstances in which a fee may be repaid),
 - (f) the day from which an alteration made to an entry in the valuation roll following a decision under subsection (6)(a) or (b) is to have effect,
 - (g) such other matters in connection with the making of a proposal as the Scottish Ministers consider appropriate.
- (8) Before laying a draft of a Scottish statutory instrument containing regulations under subsection (7)(e) before the Scottish Parliament, the Scottish Ministers must consult—
 - (a) such person or persons as appear to the Scottish Ministers to represent the interests of—
 - (i) local authorities,

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- (ii) assessors,
 - (iii) the business sector, and
 - (iv) other ratepayers,

as the Scottish Ministers consider appropriate,
 - (b) such other persons as they consider appropriate.
- (9) Regulations under subsection (7)—
- (a) may make different provision for different purposes,
 - (b) may make incidental, supplementary, consequential, transitional, transitory or saving provision.
- (10) Regulations under subsection (7) are subject to—
- (a) the affirmative procedure, if they make provision under subsection (7)(e),
 - (b) otherwise, the negative procedure.
- (11) In this section and section 3ZB, “proposal” means a proposal made under subsection (1).]

Textual Amendments

- F55** Ss. 3ZA, 3ZB inserted (5.11.2020 for specified purposes, 1.4.2023 in so far as not already in force) by [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\)](#), **ss. 10(4)**, 44(2); S.S.I. 2020/327, reg. 2(3)(a)(b)
- F56** Words in s. 3ZA(4)(c) 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. 6(3)** (with [sch. 1 paras. 1-4, 13-20](#))

[^{F55}3ZB [^{F57}Appeal to the First-tier Tribunal]

- (1) A person who is the proprietor, tenant or occupier of lands and heritages may appeal to the [^{F58}First-tier Tribunal for Scotland]—
- (a) against a decision of the assessor, in relation to a proposal made by the person, under section 3ZA(6)(b) or (c),
 - (b) if—
 - (i) the person has made a proposal in relation to the entry,
 - (ii) the period set out in regulations under subsection (7)(a) for an appeal to be made has begun, and
 - (iii) the assessor has not made a decision under section 3ZA(6).
- (2) An appeal under subsection (1)(b) is to be treated as if it were an appeal against a decision under section 3ZA(6)(c).
- (3) An appeal under subsection (1)—
- (a) must be made within the period set out in regulations under subsection (7)(a) (and the [^{F58}First-tier Tribunal for Scotland] may not allow it to be made after the end of that period),
 - (b) may be withdrawn only with the permission of the [^{F58}First-tier Tribunal for Scotland] (whether or not the appellant and the assessor have reached an agreement as to the alteration of the entry to which the appeal relates).
- (4) On an appeal under subsection (1), the [^{F58}First-tier Tribunal for Scotland]—
- (a) is to decide what alterations (if any) the assessor is to make to the entry,

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- (b) may (in particular) decide that the rateable value shown in the entry is to be either increased or decreased.
- (5) Subsection (6) applies where—
 - (a) an appeal under subsection (1) relates to a proposal made in pursuance of section 3ZA(2)(c), and
 - (b) it is proved that there has been a change of circumstance which has materially reduced the extent to which beneficial occupation of the lands and heritages to which the appeal relates can be enjoyed.
- (6) The [^{F58}First-tier Tribunal for Scotland] may decide that the entry is to be altered even if it is not proved that the change of circumstances has affected the value of the lands and heritages to any specific extent.
- (7) The Scottish Ministers may by regulations make provision for or about—
 - (a) the period within which an appeal under subsection (1) is to be made,
 - (b) information to be included in, and documents to be submitted with, such an appeal,
 - (c) circumstances in which such an appeal may be made only with the permission of the [^{F58}First-tier Tribunal for Scotland],
 - (d) fees payable in connection with such an appeal (including provision about circumstances in which a fee may be repaid),
 - (e) the procedure to be followed in such an appeal (including evidence which may be led),
 - (f) the period within which such an appeal is to be disposed of,
 - (g) such other matters in connection with such appeals as the Scottish Ministers consider appropriate.
- (8) Before laying a draft of a Scottish statutory instrument containing regulations under subsection (7)(d) before the Scottish Parliament, the Scottish Ministers must consult—
 - (a) such person or persons as appear to the Scottish Ministers to represent the interests of—
 - (i) local authorities,
 - (ii) assessors,
 - (iii) the business sector, and
 - (iv) other ratepayers,
 as the Scottish Ministers consider appropriate,
 - (b) such other persons as they consider appropriate.
- (9) Regulations under subsection (7)—
 - (a) may make different provision for different purposes,
 - (b) may make incidental, supplementary, consequential, transitional, transitory or saving provision.
- (10) Regulations under subsection (7) are subject to—
 - (a) the affirmative procedure, if they make provision under subsection (7)(d),
 - (b) otherwise, the negative procedure.]

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Textual Amendments

- F55** Ss. 3ZA, 3ZB inserted (5.11.2020 for specified purposes, 1.4.2023 in so far as not already in force) by [Non-Domestic Rates \(Scotland\) Act 2020](#) (asp 4), **ss. 10(4)**, 44(2); S.S.I. 2020/327, reg. 2(3)(a)(b)
- F57** [S. 3ZB heading](#) 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. 6(4)(a)** (with [sch. 1 paras. 1-4](#), 13-20)
- F58** Words in [s. 3ZB](#) 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. 6(4)(b)** (with [sch. 1 paras. 1-4](#), 13-20)

[^{F59} 3A Assessor's powers of entry for valuation purposes.

The assessor shall be entitled at any reasonable time of the day, on giving not less than twenty-four hours previous notice in writing to the occupier, to enter, survey and value for the purposes of the Valuation Acts any lands and heritages within the area for which he acts as assessor, and if any person refuses to admit the assessor to enter any lands and heritages or obstructs him in making his survey or valuation he shall be liable on summary conviction to a fine not exceeding level 3 on the standard scale.]

Textual Amendments

- F59** S. 3A inserted (19.5.1997) by [1997 c. 29](#), s. 33(1), **Sch. 3 para. 14**; S.I. 1997/1097, **art. 3(c)**

^{F60} 4

Textual Amendments

- F60** S. 4 repealed (1.4.1996) by [1994 c. 39](#), ss. 7(2), 29(1)(b), 180(2), **Sch. 14** (with [s. 128\(2\)](#)); S.I. 1996/323, **art. 4(1)(d)**, **Sch. 2**

^{F61} 5

Textual Amendments

- F61** S. 5 repealed (19.5.1997) by [1997 c. 29](#), s. 33(2), **Sch. 4**; S.I. 1997/1097, **art. 3(d)**, **Sch.**

[^{F62} 6 Valuation by formula of certain lands and heritages.

[In the case of such lands and heritages as may be prescribed or of any class or
^{F63}(1) description of such lands and heritages as may be prescribed, the Secretary of State may by order provide that their rateable values or the aggregate amount of their rateable values shall be—

- (a) such as is prescribed; or
- (b) such as is determined in accordance with prescribed rules]

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[^{F64}and, for the purposes of this subsection, “class or description” of lands and heritages includes lands and heritages, or classes of lands and heritages, falling within such geographical area as may be prescribed.]

^{F65}(1A)

In this subsection, “formula valued lands and heritages” are lands and heritages which have, or lands and heritages of a class or description which has, been prescribed for the purposes of subsection (1) above.]

(2) A rateable value or aggregate amount—

- (a) prescribed under; or
- (b) determined by virtue of,

an order under this section may be apportioned among local authorities in such manner as may be specified in the order.

(3) An order under this section applying to any lands and heritages or any class or description of such lands and heritages may provide for—

- (a) determining a rateable value or aggregate amount by the application of different methods of valuation;
- (b) apportioning a rateable value or aggregate amount by the application of different manners of apportionment,

to different parts of the lands and heritages.

(4) Before making an order under this section the Secretary of State shall consult with such associations of local authorities, or of persons carrying on undertakings, as appear to him to be concerned and with any local authority, person or association of persons with whom consultation appears to him to be desirable.

(5) An order under this section may—

- (a) repeal or amend any enactment so far as that enactment relates to—
 - (i) the valuation of;
 - (ii) the levying or payment of rates in respect of;
 - (iii) the making of payments in lieu of rates in respect of,
 lands and heritages to which the order relates;
- (b) repeal or amend any enactment so far as that repeal or amendment is incidental or consequential to a repeal or amendment in terms of paragraph (a) above; and
- (c) as regards such lands and heritages apply, restrict or modify the enactments relating to appeals or complaints in connection with the valuation roll.

[^{F66}(5A) An order under this section may provide that the assessor for any specified valuation area shall carry out such functions in relation to the operation of a formula as may be specified in the order, notwithstanding that such functions may include the valuation of lands and heritages in another valuation area.]

(6) An order under this section may provide that the order shall have effect as from the beginning of the year in which the order is made.

(7) An order under this section shall not be made unless a draft of the order has been laid before and approved by a resolution of each House of Parliament.

^{F67}(8)

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Textual Amendments

- F62** S. 6 substituted by [Local Government \(Scotland\) Act 1978 \(c. 4, SIF 81:2\), s. 1](#)
- F63** S. 6(1) substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1\), s. 137, Sch. 12 Pt. II para. 11](#)
- F64** Words in s. 6(1) inserted (6.3.1992) by [Local Government Finance Act 1992 \(c. 14\), s. 117\(1\), Sch. 13 para. 42](#) (with [s. 118\(1\)\(2\)\(4\)](#)).
- F65** S. 6(1A) repealed (1.4.1996) by [1994 c. 39, s. 180\(2\), Sch. 14](#) (with [s. 128\(2\)](#)); [S.I. 1996/323, art. 4\(1\)\(d\), Sch. 2](#)
- F66** S. 6(5A) inserted (4.1.1995) by [1994 c. 39, s. 160](#) (with [s. 128\(2\)](#)); [S.I. 1994/3150, art. 3\(b\)](#)
- F67** S. 6(8) repealed (27.7.2000) by [S.I. 2000/2040, art. 2, Sch. Pt. I para. 7, Pt. III](#) (with [art. 3](#))

Rating

7 Levying of rates.

- (1) Subject to the provisions of any other enactment, every rate levied by a rating authority for any year shall be levied in respect of all lands and heritages within the area to which the rate relates according to the rateable value of the lands and heritages as appearing in the valuation roll in force at the beginning of the year in respect of which the rate is levied:

Provided that where during any year the valuation roll has been altered under section 2 of this Act by inserting a new entry therein or altering an existing entry, the rate levied for the year or the part of the year after such alteration takes effect shall be according to the rateable value of the lands and heritages concerned as appearing in such new or altered entry.

- [^{F68}(1A) References in subsection (1) above to “rateable value” include the apportioned rateable value of part residential subjects ^{F69}. . . [^{F70}, and references in this subsection to an apportioned value of part residential subjects are references to that part of that value which is shown in the apportionment note as relating to the non-residential use of the subjects,].]

- (2) Save as provided in any other enactment, every rate levied upon occupiers of lands and heritages within the area to which the rate relates shall be at a uniform amount per pound.

Textual Amendments

- F68** S. 7(1A) inserted by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2, 103:2\), s. 6, Sch. 1 Pt. III para. 32](#)
- F69** Words in s. 7(1A) repealed (1.4.1996) by [1994 c. 39, s. 180, Sch. 14](#) (with [s. 128\(8\)](#)); [S.I. 1996/323, art. 4\(1\)\(d\), Sch. 2](#)
- F70** Words inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\), s. 145, Sch. 6 para. 6](#)

Modifications etc. (not altering text)

- C22** S. 7 modified by [S.I. 1975/930, regs. 2, 3, Sch.](#) and [Water \(Scotland\) Act 1980 \(c. 45, SIF 130\), s. 48\(1\)](#)
- C23** S. 7 extended by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2, 103:2\), s. 25\(2\), Sch. 5 Pt. II para. 22\(c\)](#)

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C24 Ss. 7, 8, 9, 10 applied and power to modify conferred (6.3.1992) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 107(1), [Sch. 11 Pt. II para. 23\(c\)](#) (with s. 118(1)(2)(4))

[7A] ^{F71}Provisions as to setting of non-domestic rates.

- (1) The Secretary of State shall, in respect of the financial year 1993-94 and each subsequent financial year, prescribe for each local authority a rate which shall be their non-domestic rate in respect of that year.
- (2) Non-domestic rates shall be levied in accordance with section 7 of this Act by each rating authority in respect of lands and heritages—
 - (a) which are subjects (other than part residential subjects) in respect of which there is an entry in the valuation roll, according to their rateable value or, where a rateable value has been prescribed or determined in respect of the lands and heritages under section 128 of the ^{M6}Local Government Finance Act 1988, according to that rateable value; or
 - (b) which are part residential subjects, according to that part of their rateable value which is shown in the apportionment note as relating to the non-residential use of those subjects or, where a rateable value has been prescribed or determined in respect of the lands and heritages under section 128 of the ^{M7}Local Government Finance Act 1988, according to that part of that rateable value which is so shown in the apportionment note.
- (3) The rates prescribed under subsection (1) above shall be known—
 - (a) in the case of the regional council, as the non-domestic regional rate;
 - (b) in the case of the district council, as the non-domestic district rate; and
 - (c) in the case of the islands council, as the non-domestic islands rate.
- (4) References (however expressed) in any enactment to the non-domestic rate determined by a local authority shall be construed as references to the non-domestic rate prescribed for the local authority under this section.
- (5) A statutory instrument containing any order under this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.]

Textual Amendments

F71 S. 7A inserted (1.10.1992) by [Local Government Finance Act 1992 \(c. 14\)](#), [s.110\(1\)](#) (with s. 118(1)(2)(4)); [S.I. 1992/2183](#), [art. 2\(a\)](#) (with art. 3).

Marginal Citations

M6 1988 c. 41.

M7 1988 c. 9.

[7B] ^{F72}Provisions as to setting of non-domestic rates.

- (1) The Secretary of State shall, in respect of the financial year following that in which this subsection comes into force and each subsequent financial year, prescribe a rate which shall be the non-domestic rate to be levied throughout Scotland in respect of that financial year.

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[Non-domestic rates shall be levied by each rating authority in respect of lands and ^{F73}(2) heritages in their area—

- (a) in accordance with section 7 of this Act; or
 - (b) where the lands and heritages fall within a class of lands and heritages prescribed under section 153 of the Local Government etc. (Scotland) Act 1994, in accordance with those regulations.]]
- (3) In the application of section 7 of this Act to the levying of the non-domestic rate prescribed under this section, for the words “to which the rate relates” in each of subsections (1) and (2) of that section there shall be substituted the words “of the rating authority”.
- (4) References (however expressed) in any enactment to the non-domestic rate determined by a local authority shall be construed as references to the non-domestic rate prescribed under this section.
- (5) A statutory instrument containing any order under this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.

Textual Amendments

- F72** S. 7B substituted (31.3.1995) for s. 7A by [Local Government Finance Act 1992 \(c. 14\)](#), **ss. 110(2), 119(2)(a)** (with [s. 118\(1\)\(2\)\(4\)](#)) (which s. 7A was inserted by [Local Government Finance Act 1992 \(c. 14\)](#), **s. 110(1)**); [S.I. 1994/3152](#), **arts. 2, 4**
- F73** S. 7B(2) substituted (1.4.1995) by [1994 c. 39](#), **s. 180(1)**, [Sch. 13 para. 100\(4\)](#) (with [s. 128\(2\)](#)); [S.I. 1994/3150](#), **art. 4(c)(iv)**

Modifications etc. (not altering text)

- C25** S. 7B applied (1.4.2000) by [1997 c. 29](#), **s. 6(9)**; [S.I. 1998/2329](#), **art. 3**

8 Payment of rates by instalments.

- (1) Subject to subsections (3)(b) and (7) to [^{F74}(7C)] below, the rates chargeable for any year in respect of lands and heritages shall be payable by monthly instalments during the year in accordance with subsections (2) to (6) below.
- (2) Subject to subsection (3) below, in any case where the rates chargeable for a year are payable in accordance with subsection (1) above, those rates shall be payable by ten instalments beginning in the second month and ending in the penultimate month of the year.
- (3) Where any person is liable for rates in respect of the occupation of lands and heritages for part only of a year or where for any other reason [^{F75}a] demand note for any rates in respect of lands and heritages is not issued until after the end of the first month of the year, and, in either case, those rates are payable in accordance with subsection (1) above, then—
- (a) if the demand note for the rates is issued before the beginning of the last quarter of the year, the rates shall be payable by instalments beginning in the month following that in which the demand note is issued and ending in the penultimate month of the year; and
 - (b) in any other case, the rates shall be payable in full in the month following that in which the demand note for the rates is issued.

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- (4) Where any rates payable by any person in respect of lands and heritages for a year are payable by monthly instalments in accordance with subsection (1) above then, apart from any remission of rates on ^{F76}account of hardship under section 25A of the ^{M8}Local Government (Scotland) Act 1966] or any rate rebate granted under ^{F77}section 28(1)(a) of the the Social Security and Housing Benefits Act 1982 (whether or not modified under section 30(1)(a) of that Act)] and subject to subsection (6) below, each of those instalments shall be of the same amount except that the rating authority may round off the amount of any of those instalments other than either the first or the last to the nearest 5p and adjust the amount of the first or, as the case may be, the last of those instalments accordingly.
- (5) Except in a case falling within subsection (3)(b) above, there shall be included in or sent with every demand note for rates which are payable in accordance with subsection (1) above a statement specifying the total rates due for the year, the dates on which the monthly instalments of the rates are payable and the amount of each instalment.
- (6) Where, after sending the statement referred to in subsection (5) above, the rating authority are satisfied that there has been, or may be, any change in the amount any person is, or will be, liable to pay by way of rates in respect of the lands and heritages in question for the balance of the year to which the statement relates, the rating authority may by a further statement in writing make such adjustments as they think necessary in the amounts of the remainder of the instalments to which the statement referred to in subsection (5) above relates.
- (7) The rates shall not be payable in accordance with subsection (1) above in the case of any person who—
- (a) has entered into an agreement with the rating authority to pay the rates otherwise than in accordance with that subsection; or
 - (b) is liable under any enactment to pay the rates to any person or authority other than the rating authority.
- ^{F78}(7A) In any case where a demand note for rates, chargeable for a year or part only of a year, is for an amount (after any remission, rebate or other deduction to which the rate is subject) less than the prescribed sum the rates shall not be payable in accordance with subsection (1) above but shall be payable in full on or before the date specified by the rating authority in the demand note.
- (7B) In subsection (7A) above, “the prescribed sum” means £20 or such lesser sum as the rating authority may fix.
- (7C) The Secretary of State may by order, made by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament, amend subsection (7B) above by substituting for the amount for the time being specified in that subsection such other amount as appears to him to be justified.]
- ^{F79}(8)
- ^{F80}(9)

Textual Amendments

- F74** Word in [s. 8\(1\)](#) substituted (1.4.2021) by [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\)](#), [ss. 21\(3\)\(a\)](#), [44\(2\)](#); [S.S.I. 2020/327](#), [sch.](#) (with [reg. 4](#))

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- F75** Word substituted by [Local Government \(Miscellaneous Provisions\) \(Scotland\) Act 1981 \(c. 23, SIF 81:2\)](#), [Sch. 3 para. 33](#)
- F76** Words in s. 8(4) substituted (1.4.1995) by 1994 c. 39, s. 180(1), [Sch. 13 para. 100\(5\)](#) (with s. 128(2)); [S.I. 1994/3150, art. 4\(c\)\(iv\)](#)
- F77** Words substituted by the [Social Security and Housing Benefits Act 1982 \(c.24, SIF 113: 1\)](#), [Sch. 4 para. 19.](#); it was then provided by [Social Security Act 1986 \(c. 50, SIF 113:1\)](#), s. 68, [Sch. 10 para. 49\(a\)](#) that for the words “ a scheme made under section 28(1)(a) of the the Social Security and Housing Benefits Act 1982 (whether or not modified under section 30(1)(a) of that Act)” there should be substituted “the housing benefit scheme (whether or not modified under section 28 of the Social Security Act 1986)”
- F78** S. 8(7A)—(7C) inserted by [Local Government \(Miscellaneous Provisions\) \(Scotland\) Act 1981 \(c. 23, SIF 81:2\)](#), [ss. 7, 13](#)
- F79** S. 8(8) repealed (1.4.2021) by [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\)](#), [ss. 21\(3\)\(b\)](#), 44(2); [S.S.I. 2020/327, sch.](#) (with [reg. 4](#))
- F80** S. 8(9) repealed (1.4.2021) by [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\)](#), [ss. 21\(3\)\(b\)](#), 44(2); [S.S.I. 2020/327, sch.](#) (with [reg. 4](#))

Modifications etc. (not altering text)

- C26** S. 8 modified by [S.I. 1975/930, regs. 2, 3](#), [Sch.](#) and [Water \(Scotland\) Act 1980 \(c. 45, SIF 130\)](#), [s. 48\(1\)](#)
- C27** S. 8 extended by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2, 130:2\)](#), s. 25(2), [Sch. 5 Pt. II para. 22\(c\)](#)
- C28** Ss. 7, 8, 9, 10 applied and power to modify conferred (6.3.1992) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 107(1), [Sch. 11 Pt. II para. 23\(c\)](#) (with s. 118(1)(2)(4)).

Marginal Citations

- M8** [1966 c. 51.](#)

[^{F81}8A Failure to pay instalments

- (1) This section applies where—
 - (a) a person (the “ratepayer”) is liable to pay the rates chargeable for a year, or part of a year, in respect of lands and heritages,
 - (b) the rates are payable by instalments under section 8(1), and
 - (c) the ratepayer fails to pay an instalment (the “missed instalment”) in accordance with that section.
- (2) The rating authority must give the ratepayer a notice (a “reminder notice”) setting out—
 - (a) details of the missed instalment,
 - (b) the effect of subsections (3) and (4), and
 - (c) where the notice is the second reminder notice given to the ratepayer in respect of the rates due for the year, the effect of subsection (5).
- (3) The ratepayer must, within the period of 7 days beginning with the day on which the reminder notice is given to the ratepayer by the rating authority, pay the missed instalment and any other instalment which is due to be paid within that period.
- (4) If the ratepayer fails to comply with subsection (3)—
 - (a) the rates are no longer payable by instalments, and

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- (b) the unpaid amount of the total rates due for the year (or part of the year) becomes payable at the end of the period of 7 days beginning with the day on which the period mentioned in subsection (3) ends.
- (5) Where the ratepayer has already been given two reminder notices in respect of the rates due for the year—
 - (a) subsections (2) to (4) do not apply,
 - (b) the rates are no longer payable by instalments, and
 - (c) the unpaid amount of the total rates due for the year (or part of the year) becomes payable on the day following the day on which the missed instalment was due to be paid.]

Textual Amendments

F81 S. 8A inserted (1.4.2021) by [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\)](#), ss. **21(2)**, 44(2); S.S.I. 2020/327, sch. (with reg. 4)

9 Restriction on rates payable when valuation appeal is pending.

- [^{F82}(1) Notwithstanding that an appeal under the Valuation Acts is pending with respect to any lands and heritages the rates levied on those lands and heritages shall be payable in accordance with section 8 of this Act.]
- (2) On the determination of the appeal referred to in subsection (1) above, the difference, if any, between the amount paid by virtue of that subsection and the amount which would have been payable on the rateable valuation as determined in the appeal shall—
- (a) if an overpayment has been made, be repaid by the rating authority, and
 - (b) if an underpayment has been made, be recovered by the rating authority as if it were arrears of rates due and payable to them.

Textual Amendments

F82 S. 9(1) substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1\)](#), s. 137, **Sch. 12 Pt. II para. 12(1)(2)**

Modifications etc. (not altering text)

- C29** S. 9 modified by [S.I. 1975/930](#), regs. 2, 3, **Sch.** and [Water \(Scotland\) Act 1980 \(c. 45, SIF 130\)](#), s. **48(1)**
- C30** S. 9 excluded by [S.I. 1987/345](#), **art. 4(2)** and by [S.I. 1988/114](#), **reg. 4(2)**
- C31** S. 9 extended by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2, 130:2\)](#), s. **25(2)**, **Sch. 5 Pt. II para. 22(c)**
- C32** Ss. 7, 8, 9, 10 applied and power to modify conferred (6.3.1992) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 107(1), **Sch. 11 Pt. II para. 23(c)** (with s. 118(1)(2)(4)).

[^{F83}9A Interest on rates paid in error.

- (1) Subject to regulations made under this section—
- (a) where any amount has been paid to a rating authority in respect of rates either—
 - (i) in error; or

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- (ii) in consequence of the entry on to the valuation roll of a valuation which is subsequently reduced,
 - and the rating authority repay the amount, the authority shall also pay to the person to whom the repayment is made interest on the amount; and
 - (b) where any amount has been repaid to any person by a rating authority either—
 - (i) in error; or
 - (ii) in consequence of the entry on to the valuation roll of a valuation which is subsequently increased,
 and the rating authority recover the amount, the authority may also recover from that person any interest paid on that amount.
- (2) The Secretary of State may by regulations make provision as to—
- (a) the circumstances in which interest is to be payable or recoverable by a rating authority;
 - (b) the rate at which any interest is to be paid, or the manner in which such rate is to be determined; and
 - (c) the date or dates from which, or by reference to which, any payment of interest is to run.
- (3) This section applies to any payments such as are mentioned in subsection (1) which were made—
- (a) after 1st April 1990; and
 - (b) before the coming into force of this section,
- as it applies to such payments made after the coming into force of this section; but does not entitle any person to receive any payment of interest in respect of any such payment made before 1st April 1990.
- (4) Regulations made under this section may provide for the deduction from any sum paid by way of interest under or by virtue of this section of any sum previously paid under or by virtue of any other enactment by way of interest in respect of the same payment.
- (5) Regulations under this section—
- (a) may make different provision in relation to different cases or descriptions of case;
 - (b) may include such transitional provisions as appear to the Secretary of State to be necessary or expedient; and
 - (c) shall be made by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.]

Textual Amendments

- F83** S. 9A (which was inserted by [Local Government Finance Act 1988 \(c. 41\)](#) s. 137, Sch. 12 Pt. II para. 13) substituted (1.10.1992) by [Local Government Finance Act 1992 \(c. 14\)](#) s.110(4) (with s. 118(1)(2) (4)); [S.I. 1992/2183](#), [art. 2\(a\)](#) (with [art. 3](#)).

10 Collection of rates by housing body on behalf of rating authority.

- (1) A rating authority may make arrangements with any housing body within their area on such terms and conditions as may be agreed between them or, failing agreement, as may be determined by the Secretary of State, for the collection by the housing body

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of the rates levied by the rating authority on the occupiers of lands and heritages let by the housing body; and where such arrangements are made the rates shall be payable to the housing body by instalments along with payments of rent.

- (2) Where a rating authority wish to make arrangements with a housing body under subsection (1) above but the housing body have not agreed to enter into the arrangements, the Secretary of State may by order, made after consultation with the rating authority and the housing body, provide that the rating authority and the housing body shall make such arrangements in accordance with that subsection.
- (3) A statutory instrument containing an order under subsection (2) above shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (4) In this section “housing body” means any authority to which section 118 of the Act of 1973 applies, a development corporation or the Scottish Special Housing Association.

Modifications etc. (not altering text)

- C33** S. 10 extended by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2, 130:2\), s. 25\(2\), Sch. 5 Pt. II para. 22\(c\)](#)
- C34** S. 10 modified by [S.I. 1975/930, regs. 2, 3, Sch. and Water \(Scotland\) Act 1980 \(c. 45, SIF 130\), s. 48\(1\)](#)
- C35** Ss. 7, 8, 9, 10 applied and power to modify conferred (6.3.1992) by [Local Government Finance Act 1992 \(c. 14\), s. 107\(1\), Sch. 11 Pt. II para. 23\(c\)](#) (with s. 118(1)(2)(4)).

11 Assessment roll.

For section 233 of the Act of 1947 there shall be substituted the following section—

“233 Assessment roll.

- (1) Every rating authority shall make up and maintain in such form as may be convenient a roll called “the assessment roll” containing such information as the authority require for the purpose of collecting every rate levied by the authority:

Provided that the Secretary of State may by regulations made under section 111 of the Local Government (Scotland) Act 1973 prescribe information which the assessment roll shall contain if at any time he considers this necessary.

- (2) The assessment roll shall at all reasonable times be open to inspection by any person interested in or liable to pay any rate to which the roll relates, and any such person may take extracts therefrom without the payment of any fee.
- (3) The rating authority may, at any time before the expiration of one year after the end of the year in respect of which any rate is levied, amend the assessment roll by inserting therein the name of any person who ought to have been entered therein as liable in the rate or who since the making up of the roll has become so liable, or by striking out the name of any person who according to a written certificate by the assessor under the Valuation Acts ought not to have been so entered, or by correcting the amount of any value or rate which may have been inaccurately entered, and any such amendment shall not vitiate or render it less operative.

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- (4) The production of the assessment roll shall be received as sufficient evidence of the making and validity of the rates therein mentioned.”

Modifications etc. (not altering text)

- C36** The text of ss. 11, 12, 17–19 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.

Grants

12 Rate support grants.

The provisions of the Act of 1966 relating to rate support grants shall have effect subject to the amendments specified in Schedule 2 to this Act.

Modifications etc. (not altering text)

- C37** The text of ss. 11, 12, 17–19 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.

^{F84}**13**

Textual Amendments

- F84** **S. 13** repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(2)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**

14 Termination of certain existing grants for roads and public transport.

- (1) Subject to subsection (3) below, on and after 16th May 1975 the power of the Secretary of State—

- (a)^{F85}
- (b) to make grants to a local authority under [^{F86}subsection (3) of section 34] of the ^{M9}Transport Act 1968 (towards expenditure incurred in making grants to provide assistance for rural bus or ferry services) [^{F86}or under subsection (4) of that section (towards expenditure incurred] in the provision of such ferry services), and
- (c) to make grants to any person under section 56(1) of the Transport Act 1968 (towards capital expenditure incurred or to be incurred in the provision, improvement or development of facilities for public passenger transport),

shall cease to be exercisable except in a case where it appears to the Secretary of State that the whole or any part of any expenditure in respect of which any such advances or grants as aforesaid could be made should not fall on the . . .^{F87}, local authority or person concerned, as the case may be.

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- (2) As from the beginning of the year 1978-79 the power of the Secretary of State to make grants to a Passenger Transport Executive under section 20(8) of the ^{M10}Transport Act 1968 (towards expenditure incurred by the Executive for certain areas in pursuance of agreements with the Railways Board for the provision of railway passenger services) shall cease to be exercisable, except in a case where it appears to the Secretary of State that the whole or any part of any expenditure in respect of which any such grants as aforesaid could be made should not fall on the Passenger Transport Executive.
- (3) In any case where—
- it appears to the Secretary of State that any person other than a local authority has before 16th May 1975 entered upon a course of expenditure of a capital nature such as is referred to in section 56(1) of the Transport Act 1968, and
 - the Secretary of State has approved before 16th May 1975 the making of a grant or grants towards that expenditure under that section,
- then, notwithstanding anything in subsection (1) above, the Secretary of State may, on or after 16th May 1975, make to that person under that section any grant which he considers appropriate in the light of that approval.

Textual Amendments

F85 S. 14(1)(a) repealed by Roads (Scotland) Act 1984 (c. 54, SIF 108), s. 156(3), **Sch. 11**

F86 Words substituted by Local Government (Miscellaneous Provisions) (Scotland) Act 1981 (c. 23, SIF 81:2), **Sch. 3 para. 34**

F87 Words repealed by Roads (Scotland) Act 1984 (c. 54, SIF 108), s. 156(3), **Sch. 11**

Marginal Citations

M9 1968 c. 73.

M10 1968 c. 73.

15 Termination of certain existing grants to local authorities for certain other purposes.

- The Secretary of State may from time to time, by order, provide that, with effect from such year as may be specified in the order, no grant shall be paid under any such local authority grant provision as may be so specified or that no grant shall be so paid except in respect of expenditure of a description so specified.
- In subsection (1) above “local authority grant provision” means an enactment providing for the payment of grants to local authorities in respect of expenditure incurred in connection with a specific function.
- An order under this section may contain provision amending, repealing or revoking, with or without savings, any enactment.
- No order under this section shall have effect unless it is approved by a resolution of each House of Parliament.

[^{F88}15A Direct Labour Organisation/ Direct Services Organisation Accounts.

- A local authority may establish, in accordance with the provisions of this section, Direct Labour Organisation/Direct Services Organisation Funds (to be known as

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“DLO/DSO funds”) for the purpose of dealing with surpluses and deficits which may occur in respect of—

- (a) any revenue account kept by the authority under section 10(1) (accounts relating to construction or maintenance work) of the ^{M11}Local Government, Planning and Land Act 1980; or
 - (b) any account kept by the authority under section 9(2) (accounts) of the ^{M12}Local Government Act 1988.
- (2) Any interest earned on money transferred to a reserve fund established under subsection (1) above may be credited to that fund.
- (3) Any surplus credited to a fund established under subsection (1) above and which is, in the opinion of the authority, not required for the purpose of dealing with deficits in any such fund, may be transferred by them to the general fund maintained by them under section 93 of the Act of 1973 (general fund).
- (4) This section is without prejudice to any specific limitation imposed by or under any enactment as to the manner in which money may be paid into or out of any specific account.]

Textual Amendments

F88 S. 15A inserted (1.4.1995) by 1994 c. 39, s. 168(1) (with s. 128(2)); S.I. 1995/702, art. 3(b) (subject to saving and transitional provision in art. 8)

Marginal Citations

M11 1980 c. 65.

M12 1988 c. 9.

Miscellaneous Financial Provisions

16 Borrowing and lending by local authorities and certain other bodies and certain of their funds.

Schedule 3 to this Act shall . . . ^{F89} have effect with respect to the powers of local authorities [^{F90}and] joint boards ^{F91} . . . ^{F92} . . . to borrow and lend money and with respect to certain of their funds.

Textual Amendments

F89 Words repealed by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2), s. 34, Sch. 6

F90 Word in s. 16 inserted (1.4.1996) by 1995 c. 25, s. 120(1), Sch. 22 para. 32(2)(a) (with ss. 7(6), 115, 117); S.I. 1996/186, art. 3

F91 Words in s. 16 repealed (1.4.1996) by 1994 c. 39, s. 180(2), Sch. 14 (with s. 128(2); S.I. 1996/323, art. 4(1)(d), Sch. 2

F92 Words in s. 16 repealed (1.4.1996) by 1995 c. 25, s. 120(1)(3), Sch. 22 para. 32(2)(b), Sch. 24 (with ss. 7(6), 115, 117); S.I. 1996/186, art. 3

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17 Remuneration and expenses of members of Commission for Local Authority Accounts.

Schedule 8 to the Act of 1973 (provisions as to the Commission for Local Authority Accounts in Scotland) shall have effect as if after paragraph 3 there were inserted the following paragraph—

“3A There may be paid to any member of the Commission out of their funds such salary or fees and allowances as may be approved by the Secretary of State.”.

Modifications etc. (not altering text)

C38 The text of ss. 11, 12, 17–19 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.

18 Financial year of local authorities.

For subsection (5) of section 96 of the Act of 1973 there shall be substituted the following subsections—

“(5) The financial year of a local authority shall be the period of twelve months ending with 31st March, so however that for the purposes of subsections (2) to (4) above, the first financial year of any local authority shall be the period beginning with the date on which the authority came into existence in accordance with the provisions of this Act and ending 31st March 1976 ; and references in this Act, and in any other enactment (whether passed or made before or after the passing of this Act) to the financial year of a local authority shall be construed in accordance with the provisions of this subsection.

(6) The Secretary of State may by order make provision amending, repealing or revoking, with or without savings, any enactment which is inconsistent with or superseded by subsection (5) above ; but no order under this subsection shall have effect unless it is approved by a resolution of each House of Parliament.”.

Modifications etc. (not altering text)

C39 The text of ss. 11, 12, 17–19 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.

19 Amendment of section 201 of Act of 1947.

Section 201 of the Act of 1947 (power of Secretary of State to disallow illegal payments and surcharge on interim report of auditor), shall have effect as if in subsection (1) after proviso (e) there were inserted the following proviso—

“(f) The Secretary of State, in the case of an interim report received by him after 1st September 1973, shall have regard to all the circumstances of the case, including such information as may be available to him as to the means of any person against whom a surcharge might be made

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under this subsection and the ability of that person to pay the surcharge, and may thereafter, if he thinks fit, abstain from making the surcharge in whole or in part.”.

Modifications etc. (not altering text)

C40 The text of ss. 11, 12, 17–19 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.

20 ^{F93}

Textual Amendments

F93 [S. 20](#) repealed by [Roads \(Scotland\) Act 1984 \(c. 54, SIF 108\)](#), s. 156(3), [Sch. 11](#)

^{F94F94}**PART II**

LOCAL ADMINISTRATION

Textual Amendments

F94 [Pt. II](#) repealed (23.10.2002) by [Scottish Public Services Ombudsman Act 2002 \(asp 11\)](#), s. 25(1), [Sch. 6 para. 1](#) (with s. 26(1), [Sch. 7](#)) ; S.S.I. 2002/467, [art. 2](#)

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PART III

MISCELLANEOUS AND GENERAL

33 Allowances for members of children's panels and Children's Panel Advisory Committees

In Schedule 3 to the ^{M18}Social Work (Scotland) Act 1968 (children's panels), for paragraph 8 there shall be substituted the following paragraph—

- “8 (1) A local authority may pay—
- (a) to a member or possible member of the children's panel in respect of his attendance at a children's hearing or at training arranged under paragraph 6 or 7 of this Schedule ;
 - (b) to a member of the Children's Panel Advisory Committee, who is not also a member of a body to which sections 45 and 46 of the Local Government (Scotland) Act 1973 appl, in respect of his attendance at a meeting of the Committee ;
 - (c) to a memembr or possible member of the children's panel or to such a member of the Children's Advisory Committee as aforesaid in respect of the doing by him of anything approved by the authority, or anything of a class so approved, for the purpose of, or in connection with, the discharge of the functions of the panel or Committee, as the case may be ;

allowances, in the nature of those payable under sections 45(4) and 46(1) of the said Act of 1973, being payments of such reasonable amounts as they may determine in any particular case or class of case and not exceeding the amounts prescribed under the sid section 45(4) and specified under the said section 46(1) for the corresponding allowances under those provisions.

- (2) A local authority may pay to a member of the Children's Advisory Committee who is also a member of a body to which sections 45 and 46 of the said Act of 1973 apply—

- (a) in respect of this attendance at a meeting of the Committee ;
- (b) in respect of the doing by him of anything approved by the authority, or anything of a class so approved, for the purposes of, or in connection with, the discharge of the functions of the Committee ;

allowances, in the nature of those payable under the said section 45 and subsection (1) of the said section 46, being payments of such reasonable amounts as they may determine in any particluar case or class of case and not exceeding the amounts prescribed under the said section 45 and specified under subsection (1) of the said section 46 for the corresponding allowances under those provisions.”.

Modifications etc. (not altering text)

- C43** The text of ss. 33 and 38(2) 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.

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Marginal Citations

M18 1968 c. 49.

34 Transference of social workers of Health Boards to local authority employment.

- (1) The Secretary of State may by order make provision for the transfer to the employment of local authorities of persons of descriptions specified in the order who are for the time being employed in social work by Health Boards; and the order may include provision—
 - (a) for transfers in pursuance of the order to be made on such days as may be determined by or under the order; and
 - (b) as to the manner of determining whether an individual is a person liable to be transferred by virtue of this subsection and which authority is the authority to whose employment such a person is to be transferred.
- (2) A person transferred by virtue of subsection (1) above to the employment of a local authority shall not be required in the course of that employment to perform duties otherwise than at or in connection with a hospital or other health service establishment unless he has consented to perform such duties.
- (3) It shall be the duty of the Secretary of State by order to make provision for securing, in the case of a person transferred to the employment of a local authority by virtue of subsection (1) above—
 - (a) that, while he is in the employment of that authority and has not been served with a notice in writing stating that it is served for the purposes of this subsection and specifying such new terms and conditions of employment as are mentioned in paragraph (b) below, the scale of his remuneration and, taken as a whole, the other terms and conditions of his employment by that authority are not less favourable to him than were immediately before the transfer those of the employment by the Health Board;
 - (b) that any new terms and conditions determined by that authority for his employment by them are such that—
 - (i) so long as he is engaged in duties reasonably comparable to the duties in which immediately before the transfer he was engaged in the employment by the Health Board, the scale of his remuneration and, taken as a whole, the other terms and conditions of his employment by that authority are not less favourable to him than were, immediately before the transfer, those of the employment by the Health Board, and
 - (ii) so long as he is engaged in duties not so comparable, the terms and conditions of his employment by that authority (excluding terms as to remuneration) are, taken as a whole, not less favourable than as mentioned in sub-paragraph (i) above;
 - (c) that for the purposes of any enactment specified in the order the employments from which and to which he was transferred by virtue of subsection (1) above are treated as one continuous employment;and an order made in pursuance of this subsection may contain provision for the determination of questions arising with respect to the effect in relation to any person of provision made by virtue of paragraphs (a) to (c) above.
- (4) A statutory instrument containing any order under this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.

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35 Orders and regulations.

- (1) Any power to make orders or regulations conferred on the Secretary of State by any provision of this Act shall be exercisable by statutory instrument.
- (2) Any power to make an Order in Council or other order under any provision of this Act shall include power to make an order varying or revoking any order previously made under that provision.
- (3) Any order under this Act may contain such incidental, consequential and supplementary provisions as appear to the Secretary of State to be necessary or proper for bringing the order into operation and giving full effect thereto.

36 Expenses.

There shall be defrayed out of money provided by Parliament—

- (a) any administrative expenses incurred by the Secretary of State under this Act;
- (b) any increase attributable to the provisions of this Act in the sums payable out of such money under any other enactment.

37 General interpretation.

- (1) In this Act, unless the context otherwise requires—

“the ^{M19}Act of 1947” means the Local Government (Scotland) Act 1947;

“the ^{M20}Act of 1966” means the Local Government (Scotland) Act 1966;

“the ^{M21}Act of 1973” means the Local Government (Scotland) Act 1973;

^{F158}

[“ ^{F159} apportionment note ” shall be construed in accordance with the provisions of paragraph 1 of Schedule 5 to the Local Government Finance Act 1992;]

[^{F160} “the First-tier Tribunal for Scotland” means the First-tier Tribunal for Scotland, established by section 1 of the Tribunals (Scotland) Act 2014;]

“material change of circumstances” means in relation to any lands and heritages a change of circumstances affecting their value

- (a) [^{F161} and, without prejudice to the foregoing generality, includes any alteration in such lands and heritages . . . ^{F162} any relevant decision of the Lands Valuation Appeal Court or a valuation appeal committee [^{F163} the members of which are drawn from the valuation appeal panel serving] the valuation area in which the lands and heritages are situated [^{F164} , the First-tier Tribunal for Scotland,] [^{F165} or the Lands Tribunal for Scotland [^{F166} or the Upper Tribunal for Scotland] under section 1(3A) of the Lands Tribunal Act 1949], [^{F167} and any decision of that Court, committee or [^{F168} those Tribunals] which alters the . . . ^{F169} net annual value or rateable value of any comparable lands and heritages;]]

- (b) [^{F170} but does not include any change—

- (i) in the rent of the lands and heritages (or any other lands and heritages), or

- (ii) in the level of valuations generally or in the value of lands and heritages generally,]

[“ ^{F171} non-domestic rate ” shall be construed in accordance with the provisions of section 7A of this Act;

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“ part residential subjects ” shall be construed in accordance with the provisions of section 99(1) of the Local Government Finance Act 1992;]

“prescribed” ^{F172} ... means prescribed by an order made by the Secretary of State ^{F173}, and cognate expressions shall be construed accordingly] ;

^{F174}“Upper Tribunal for Scotland” means the Upper Tribunal for Scotland, established by section 1 of the Tribunals (Scotland) Act 2014.]

^{F175} . . .

“the Valuation Acts” means the ^{M22}Lands Valuation (Scotland) Act 1854, the Acts amending that Act, ^{F176}and any other enactment relating to valuation];

“year”, except in paragraph 2 of Schedule 4, means the financial year of a local authority;

“year of revaluation” means ^{F177}the year ^{F178}[2023-24]] and each ^{F179}[third] year thereafter.

(2) Expressions used in this Act and in the Act of 1973 shall have the same meanings in this Act as in that Act.

^{F180}(3) The Secretary of State may by order amend the definition of “ year of revaluation ” in subsection (1) above by substituting, for the financial year for the time being specified in that definition by reference to two calendar years, a different financial year so specified.

(4) An order under subsection (3) above shall have no effect until approved by resolution of each House of Parliament.]

Textual Amendments

F158 Definition of “the Assessor” in s. 37(1) repealed (19.5.1997) by 1997 c. 29, s. 33(2), **Sch. 4**; S.I. 1997/1097, art. 3(d), **Sch.**

F159 Definition of "apportionment note" in s. 37(1) inserted (1.10.1992) by Local Government Finance Act 1992 (c. 14), s. 117(1), **Sch. 13 para. 43(a)** (with s. 118(1)(2)(4)); S.I. 1992/2183, art. 2(c) (with art. 3).

F160 Words in s. 37(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. 6(5)(a)** (with sch. 1 paras. 1-4, 13-20)

F161 Words in s. 37 in the definition of "material change of circumstances" become paragraph (a) (2.4.2020) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), ss. 13(a), 44(2); S.S.I. 2020/107, reg. 2 (with reg. 3)

F162 Word repealed by Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31, SIF 103:2), s. 20(a)

F163 Words in definition of “material change of circumstances” in s. 37(1) substituted (1.4.1996) by 1994 c. 39, s. 180(3), **Sch. 13 para. 100(8)** (with s. 128(2); S.I. 1996/323, art. 4(1)(c)

F164 Words in s. 37(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. 6(5)(b)(i)** (with sch. 1 paras. 1-4, 13-20)

F165 Words inserted by Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31, SIF 103:2), s. 21, **Sch. 2**

F166 Words in s. 37(1) inserted (1.4.2023) by The Upper Tribunal for Scotland (Transfer of Valuation for Rating Appeal Functions of the Lands Tribunal for Scotland) Regulations 2023 (S.S.I. 2023/48), reg. 1, **sch. 2 para. 4(3)(a)** (with sch. 1)

F167 Words substituted by Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31, SIF 103:2), s. 20(b)

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- F168** Words in s. 37(1) 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. 6(5)(b)(ii)** (with sch. 1 paras. 1-4, 13-20)
- F169** Words repealed by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2), s. 34, **Sch. 6**
- F170** Words in s. 37 inserted (2.4.2020) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 13(b), 44(2)**; S.S.I. 2020/107, reg. 2 (with reg. 3)
- F171** Definitions of "non-domestic rate" and "part residential subjects" in s. 37(1) inserted (1.10.1992) by Local Government Finance Act 1992 (c. 14), s. 117(1), **Sch. 13 para. 43(b)** (with s. 118(1)(2)(4)); S.I. 1992/2183, **art. 2(c)** (with art. 3).
- F172** Words in s. 37(1) repealed (1.4.2016) by The Local Authority (Capital Finance and Accounting) (Scotland) Regulations 2016 (S.S.I. 2016/123), regs. 1(1), **15(1)**
- F173** Words inserted (1.10.1992) by Local Government Finance Act 1992 (c. 14), s. 117(1), **Sch. 13 para. 43(c)** (with s. 118(1)(2)(4)); S.I. 1992/2183, **art. 2(c)** (with art. 3).
- F174** Words in s. 37(1) inserted (1.4.2023) by The Upper Tribunal for Scotland (Transfer of Valuation for Rating Appeal Functions of the Lands Tribunal for Scotland) Regulations 2023 (S.S.I. 2023/48), reg. 1, **sch. 2 para. 4(3)(b)** (with sch. 1)
- F175** Definition of "Rate" in s. 37(1) repealed (1.4.1992) by Local Government Finance Act 1992 (c. 14), s. 117(2), **Sch. 14** (with s. 118(1)(2)(4)); S.I. 1992/818, art. 2(b), **Sch.**
- F176** Words substituted by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2, 103:2) s. 6, Sch. 1 Pt. III para. 33
- F177** Words substituted by S.I. 1982/1122, **art. 2**
- F178** Words in s. 37(1) substituted (5.12.2020) by The Valuation (Postponement of Revaluation) (Coronavirus) (Scotland) Order 2020 (S.S.I. 2020/418), arts. 1, **2**
- F179** Word in s. 37(1) substituted (5.11.2020) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 2(b), 44(2)**; S.S.I. 2020/327, sch.
- F180** S. 37(3)(4) added by Local Government (Miscellaneous Provisions) (Scotland) Act 1981 (c. 23, SIF 81:2), **s. 1**

Modifications etc. (not altering text)

- C44** S. 37(1) modified by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2, 103:2), **s. 5(4)(5)**
S. 37(1) modified (for the financial year 2000-01 and the four following financial years) by S.S.I. 2000/86, **arts. 1, 8(4)**
S. 37(1) modified (in relation to the valuation of the prescribed class of land and heritages for the financial year 2000-01 and the four following financial years) by S.S.I. 2000/87, **arts. 1, 7(4)**

Marginal Citations

- M19** 1947 c. 43.
M20 1966 c. 51.
M21 1973 c. 65.
M22 1854 c. 91.

38 Minor and consequential amendments and repeals.

- (1) Part I of Schedule 6 to this Act shall have effect for the purpose of making general adaptation of enactments consequential on section 5 of this Act, and of the Valuation Acts and of any enactment having effect by virtue of those Acts consequential on section 18 of this Act, and the enactments specified in Part II of that Schedule shall have effect subject to the modifications and amendments set out in that Part, being modifications and amendments which are consequential on the provisions of this Act and minor amendments.

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- (2) The enactments specified in Schedule 7 to this Act are hereby repealed to the extent specified in the third column of that Schedule.

Modifications etc. (not altering text)

- C45** The text of ss. 33 and 38(2) 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.

39 Short title, commencement, construction, savings and extent.

- (1) This Act may be cited as the Local Government (Scotland) Act 1975.
- (2) This Act (except this section) shall come into operation on such day as the Secretary of State may by order appoint, and different days may be appointed under this subsection for different provisions of this Act or for different purposes, or for the purposes of the same provision in relation to different cases.
- (3) Any reference in this Act to the commencement of any provision thereof shall be construed as a reference to the day when that provision comes into force.
- (4) Any reference in this Act to any other enactment shall be construed as referring to that enactment as amended by or under any other enactment, including this Act.
- (5) Any proceedings pending before a valuation appeal committee or the Lands Valuation Appeal Court before the commencement of this Act may be continued as if they had been brought by virtue of this Act.
- (6) This Act, except paragraph 5 of Schedule 3 and except in so far as it relates to the ^{M23}House of Commons Disqualification Act 1975 and the ^{M24}Northern Ireland Assembly Disqualification Act 1975, extends to Scotland only.

Modifications etc. (not altering text)

- C46** Power of appointment conferred by s. 39(2) fully exercised: [S.I. 1975/824](#), 1055

Marginal Citations

M23 [1975 c. 24.](#)

M24 [1975 c. 25.](#)

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SCHEDULES

SCHEDULE 1

F181
. . .

Textual Amendments

F181 Sch. 1 repealed by [Local Government Finance Act 1988 \(c. 41, SIF 81:1\)](#), s. 149, **Sch. 13 Pt. IV**

SCHEDULE 2

Section 12.

AMENDMENT OF PROVISIONS OF LOCAL GOVERNMENT (SCOTLAND) ACT 1966 RELATING TO RATE SUPPORT GRANTS

Modifications etc. (not altering text)

C47 The text of Sch. 2 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.

1 For section 2 (rate support grants), there shall be substituted the following section—

“2 Rate support grants.

- (1) Subject to the provisions of this Part of this Act, the Secretary of State shall, for each year, make grants to the local authorities in Scotland in accordance with this section ; and any grants made in pursuance of this subsection shall be known as “rate support grants”.
- (2) For the purpose of fixing the estimated aggregate amount of the rate support grants for any year the Secretary of State shall determine—
 - (a) the aggregate amount which he estimates is to be available for the payment out of moneys provided by Parliament of grants (other than housing subsidies) to local authorities in respect of their relevant expenditure for that year ; and
 - (b) the portion of that amount which the Secretary of State estimates will be allocated to grants in respect of such services as the Secretary of State may determine ;
 and the amount remaining after deducting that portion from the aggregate amount aforesaid shall, subject to section 4 of this Act, be the estimated aggregate amount of the rate support grants for that year.
- (3) Before determining the amount and the portion mentioned in paragraphs (a) and (b) of subsection (2) above, the Secretary of State shall consult with such

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associations of local authorities as appear to him to be concerned and shall take into consideration—

- (a) the latest information available to him as to the rate of relevant expenditure ;
 - (b) any probable fluctuation in the demand for services giving rise to relevant expenditure so far as the fluctuation is attributable to circumstances prevailing in Scotland as a whole which are not under the control of local authorities ;
 - (c) the need for developing those services and the extent to which, having regard to general economic conditions, it is reasonable to develop those services ; and
 - (d) the current level of prices, costs and remuneration and any future variation in that level which in the opinion of the Secretary of State will result from decisions which appear to him to be final and which will have the effect of increasing or decreasing any particular prices, costs or remuneration.
- (4) After consultation with such associations of local authorities as appear to the Secretary of State to be concerned, the estimated aggregate amount of the rate support grants for any year shall be divided by the Secretary of State into three parts (to be known respectively as “the needs element”, “the resources element” and “the domestic element”) and the amounts of the needs element and the domestic element and the estimated amount of the resources element shall be as such as may be prescribed ; and the provisions of Schedule 1 to this Act shall, subject to sections 4 and 5 of this Act, have effect with respect to the determination of the amounts payable to any local authority in respect of those elements for any year and with respect to the other matters there mentioned.
- (5) Payments in respect of elements of rate support grants shall be made to any local authority at such times as the Secretary of State may, with the consent of the Treasury, determine and shall be made in aid of the revenues of the authority generally.
- (6) Subject to subsection (7) below, the Secretary of State may—
- (a) defray any expenditure incurred in any year in the provision of services for local authorities by any body specified in regulations made by the Secretary of State ; and
 - (b) deduct from the aggregate amount of the needs element for that year such amount, not exceeding the total of the expenditure so defrayed, as appears to him to be appropriate.
- (7) Before exercising his powers under subsection (6) above, the Secretary of State shall consult with such associations of local authorities as appear to him to be concerned.
- (8) In this section—
- “housing subsidies” means such grants to local authorities out of moneys provided by Parliament for housing as may be determined by the Secretary of State to be housing subsidies for the purposes of this section ;
- “relevant expenditure”, in relation to any year, means the sum of the following amounts as estimated by the Secretary of State—

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- (a) the amount of the expenditure for that year falling to be paid out of the rates of a local authority, and
 - (b) an amount equal to the amount receivable by the local authority for that year as grants (within the meaning of section 2(2)(a) of this Act) and as payments under Part V of the Local Government Act 1948,

reduced by the amount estimated as aforesaid, in whole or in part, of such payments relating to housing and of such payments of other descriptions falling to be made for that year as the Secretary of State may determine.”.
- 2 In section 3(1) (rate support grant orders), for the words “The aggregate” there shall be substituted the words “ The estimated aggregate ”.
- 3 For section 4 (variation of orders, etc.), there shall be substituted the following section—

“4 Variation of orders.

- (1) If it appears to the Secretary of State that, after the time when the amount mentioned in section 2(2)(a) of this Act was determined for any year, the relevant expenditure of local authorities for that year has been or is likely to be substantially increased by reason of—
 - (a) an increase which has taken place in the level of prices, costs or remuneration, or
 - (b) the coming into operation of a provision of an enactment passed after this Act,

and that no account was taken of that increase or, as the case may be, the effect of that provision when the amount mentioned as aforesaid was so determined, he may at any time redetermine for that year the amount and portion mentioned in section 2(2)(a) and (b) of this Act and, by an order made in the like manner and subject to the like provisions as a rate support grant order, may increase the amount fixed by the relevant rate support grant order as the estimated aggregate amount of the rate support grants and any element of the grants for that year.
- (2) The provisions of sections 2 and 3 of this Act relating to consultation and to a report of the considerations leading to a determination under the said section 2 shall apply to a redetermination under this section as they apply to a determination under that section ; and the Secretary of State may, if he considers it practicable, incorporate an order under this section in a rate support grant order.
- (3) In redetermining under this section the amount and portion mentioned in section 2(2)(a) and (b) of this Act, the Secretary of State—
 - (a) shall take into account not only the effect of the increase referred to in paragraph (a) of subsection (1) above or, as the case may be, the provision referred to in paragraph (b) of that subsection, but also any future variation in the level of prices and remuneration current at the time of the redetermination which in his opinion will result from any decisions as are referred to in section 2(3)(d) of this Act, and
 - (b) except in the case of a change resulting from the coming into operation of any enactment passed after this Act, shall take no account of any change, as compared with the situation at the time that amount and that portion were determined for the purposes of

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the relevant rate support grant order, in the demand for services giving rise to relevant expenditure, in the need for developing those services or in the extent to which those services have been developed.

- (4) An order made under subsection (1) above in respect of any year shall specify the actual (and not the estimated) aggregate amount of the resources element for that year.
- (5) If, in the case where the Secretary of State proposes to make an order under subsection (1) above in respect of any year, it appears to him that, apart from any provision made by virtue of this subsection, the effect of the order and of any other order under subsection (1) above which he considers likely to be made in respect of that year would be that the ratio between the actual aggregate amount of the resources element for that year and the aggregate amount of the needs element for that year would be significantly different from the ratio (in this subsection referred to as “the expected ratio”) between the estimated aggregate amount of the resources element for that year, as fixed by the relevant rate support grant order, and the aggregate amount of the needs element, as so fixed, he may in the order under subsection (1) above—
 - (a) specify as the aggregate amount of the resources element for that year such amount as, in his estimation, will secure that (taking account of the effect of any further orders likely to be made under subsection (1) above in respect of that year) the ratio which the amount so specified will bear to the aggregate amount of the needs element for that year will be the expected ratio; and
 - (b) in order to secure that the total amount paid in respect of the resources element to local authorities entitled to payments in respect of that element does not exceed the amount specified as mentioned in paragraph (a) above, make provision varying the amount payable to each such authority in respect of that element.
- (6) Without prejudice to subsection (5) above, an order made under subsection (1) above with respect to any year may, as respects that year, vary the matters prescribed by the relevant rate support grant order.
- (7) In this section “relevant expenditure” has the same meaning as in section 2 of this Act.”.

4 In section 7(1) (reduction of rates on dwellings by reference to the domestic element), after the words “that year” there shall be inserted the words “for their area”.

5 In Part I of Schedule 1 (the needs element)—

- (a) after paragraph 1 there shall be inserted the following paragraph—

“2 (1) Notwithstanding the provisions of paragraph 1 above, the Secretary of State may, as respects any year, make provision for the apportionment of a prescribed part of the needs element among authorities incurring extraordinary expenses, by reference to so much of the estimated extraordinary expenses of each such authority as he may determine to be appropriate to be taken into account for the purposes of this paragraph.

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(2) In this paragraph “extraordinary expenses” means expenses of such categories and for such purposes as the Secretary of State, after consultation with such associations of local authorities as appear to him to be concerned, may determine should be supported by an apportionment under this paragraph ; and in determining the amount of the estimated extraordinary expenses of an authority to be taken into account for any year, the Secretary of State—

- (a) shall have regard to the expected income of that authority for that year ; and
 - (b) may have regard to the extent by which the extraordinary expenses for a previous year exceeded or fell short of the estimated extraordinary expenses of the authority for that year.” ;
- (b) in paragraph 3, for the words “the foregoing paragraphs” there shall be substituted the words “ paragraph 1 above ” and at the end there shall be added the words “ or of a prescribed amount of the needs element to such class of authorities or to any such authority as may be prescribed. ”.

6 For Part II of Schedule 1 there shall be substituted the following Part—

“PART II

THE RESOURCES ELEMENT

- 1 No payment in respect of the resources element shall be made to a local authority for any year unless in that year the product of a rate of one penny in the pound for the authority’s area is less than the standard penny rate product for the area.
- 2 Subject to any provision made by virtue of section 4(5) of this Act and to paragraph 3 below, the amount of the resources element payable to a local authority for any year shall be the product of—
 - (a) the number of pence in the pound of the regional, general or district rate, as the case may be or, where the Secretary of State is of the opinion that the local authority have fixed an unnecessarily high rate, such lesser number of pence in the pound of that rate as the Secretary of State considers appropriate, and
 - (b) the difference between the rate products mentioned in paragraph 1 above.
- 3 (1) If, after the amount of the resources element payable to a local authority for any year has been determined under paragraph 2 above—
 - (a) the rateable values of lands and heritages in the authority’s area are reduced with effect from a date on or before that which is relevant for determining the product of a rate of one penny in the pound for the authority’s area for that year ; and
 - (b) the effect of the reduction is to produce a reduction in the said product which is of such a magnitude that, expressed as a percentage of the initially ascertained figure, it exceeds

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such percentage as may be specified for the purposes of this paragraph in regulations made by the Secretary of State ; and

- (c) the authority by notice in writing request the Secretary of State to give a direction under this paragraph ;

the Secretary of State shall direct that the amount of the resources element payable to the authority for that year shall be recalculated in accordance with the following provisions of this paragraph and a further payment on account of that element shall be made to the local authority accordingly.

- (2) Where sub-paragraph (1) above applies—

- (a) the product of a rate of one penny in the pound for the local authority's area for the year concerned shall be recalculated by treating the initially ascertained figure as reduced by the amount of the excess referred to in sub-paragraph (1)(b) above ;
- (b) subject to any provisions made by virtue of section 4(5) of this Act, paragraph 2 above shall have effect accordingly for the purposes of determining the amount which, on the basis of that recalculation, would have been payable to the authority for that year.

- (3) The further payment referred to in sub-paragraph (1) above shall be an amount equal to the difference between the amount previously paid to the authority for the year concerned on account of the resources element and the amount determined as mentioned in sub-paragraph (2)(b) above.

- (4) In this paragraph “the initially ascertained figure”, in relation to any year, means the product of a rate of one penny in the pound ascertained for the purposes of paragraph 2 above.

- (5) The provisions of this paragraph shall have effect notwithstanding that the actual aggregate amount of the resources element for the year concerned may have been specified in an order under section 4(1) of this Act, and if any amount has been so specified it shall be treated as having been increased to such amount as may be necessary to provide for any further payment made to a local authority under this paragraph.”.

- 7 In paragraph 1 of Part III of Schedule 1 (the domestic element), at the end there shall be added the words “ and different amounts in the pound may be so prescribed for the rates of different rating authorities ”.

SCHEDULE 3

Section 16.

BORROWING AND LENDING BY LOCAL AUTHORITIES AND CERTAIN OTHER BODIES AND CERTAIN OF THEIR FUNDS

Borrowing

1 ^{F182}(1)

^{F182}(2)

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F182(3)

F183(4)

F182(5)

Textual Amendments

F182 Sch. 3 para. 1(1)-(3)(5) repealed (1.4.2016) by [Local Government etc. \(Scotland\) Act 1994 \(c. 39\), s. 184\(2\)](#), [Sch. 14](#); [S.S.I. 2016/31, art. 2\(a\)](#)

F183 Sch. 3 para. 1(4) repealed (1.4.1996) by [1994 c. 39, s. 180\(2\)](#), [Sch. 14](#); [S.I. 1996/323, art. 4\(1\)\(d\)](#), [Sch. 2](#)

F184₂

Textual Amendments

F184 Sch. 3 paras. 2-4 repealed (1.4.2016) by [Local Government etc. \(Scotland\) Act 1994 \(c. 39\), s. 184\(2\)](#), [Sch. 14](#); [S.S.I. 2016/31, art. 2\(a\)](#)

F184₃

Textual Amendments

F184 Sch. 3 paras. 2-4 repealed (1.4.2016) by [Local Government etc. \(Scotland\) Act 1994 \(c. 39\), s. 184\(2\)](#), [Sch. 14](#); [S.S.I. 2016/31, art. 2\(a\)](#)

F184₄

Textual Amendments

F184 Sch. 3 paras. 2-4 repealed (1.4.2016) by [Local Government etc. \(Scotland\) Act 1994 \(c. 39\), s. 184\(2\)](#), [Sch. 14](#); [S.S.I. 2016/31, art. 2\(a\)](#)

- 5 (1) The Secretary of State may by regulations made with the consent of the Treasury—
- (a) prescribe the form of any mortgage to be entered into for the purpose of any borrowing by a local authority,
 - (b) regulate the issue of stocks and bonds or the creation of any other security for any such purpose, including the terms on which they are to be issued or created,
 - (c) regulate the manner of transfer, dealing with and redeeming any mortgage created, or stocks or bonds issued or any other security created for any such purpose,
 - (d) apply all or any of the provisions of sections 194 and 197 of the Act of 1973 (execution of deeds and inspection and deposit of documents) with or without modifications, to any such mortgage, stock, bonds or other security,
 - [^{F185}(dd) make provision for the custody and, where appropriate, eventual destruction of documents relating to any such stocks or bonds,]
 - (e) make such incidental, consequential and supplemental provision as appears to the Secretary of State to be necessary or proper for bringing the regulations into operation and giving them full effect.

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- (2) Different provisions may be made under this paragraph for securities of different classes.
- (3) A statutory instrument containing regulations under this paragraph shall be subject to annulment in pursuance of a resolution of either House of Parliament.

Textual Amendments

F185 Sch. 3 para. 5(1)(dd) inserted by [Stock Transfer Act 1982 \(c. 41, SIF 69\)](#), **s. 5(2)**

F186⁶

Textual Amendments

F186 Sch. 3 paras. 6-21 repealed (1.4.2016) by [Local Government etc. \(Scotland\) Act 1994 \(c. 39\)](#), s. 184(2), [Sch. 14](#); [S.S.I. 2016/31](#), art. 2(a)

F186⁷

Textual Amendments

F186 Sch. 3 paras. 6-21 repealed (1.4.2016) by [Local Government etc. \(Scotland\) Act 1994 \(c. 39\)](#), s. 184(2), [Sch. 14](#); [S.S.I. 2016/31](#), art. 2(a)

F186⁸

Textual Amendments

F186 Sch. 3 paras. 6-21 repealed (1.4.2016) by [Local Government etc. \(Scotland\) Act 1994 \(c. 39\)](#), s. 184(2), [Sch. 14](#); [S.S.I. 2016/31](#), art. 2(a)

F186⁹

Textual Amendments

F186 Sch. 3 paras. 6-21 repealed (1.4.2016) by [Local Government etc. \(Scotland\) Act 1994 \(c. 39\)](#), s. 184(2), [Sch. 14](#); [S.S.I. 2016/31](#), art. 2(a)

Loans

F186¹⁰

Textual Amendments

F186 Sch. 3 paras. 6-21 repealed (1.4.2016) by [Local Government etc. \(Scotland\) Act 1994 \(c. 39\)](#), s. 184(2), [Sch. 14](#); [S.S.I. 2016/31](#), art. 2(a)

F186¹¹

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Textual Amendments

F186 Sch. 3 paras. 6-21 repealed (1.4.2016) by [Local Government etc. \(Scotland\) Act 1994 \(c. 39\), s. 184\(2\), Sch. 14; S.S.I. 2016/31, art. 2\(a\)](#)

Loans fund

F18612

Textual Amendments

F186 Sch. 3 paras. 6-21 repealed (1.4.2016) by [Local Government etc. \(Scotland\) Act 1994 \(c. 39\), s. 184\(2\), Sch. 14; S.S.I. 2016/31, art. 2\(a\)](#)

F18613

Textual Amendments

F186 Sch. 3 paras. 6-21 repealed (1.4.2016) by [Local Government etc. \(Scotland\) Act 1994 \(c. 39\), s. 184\(2\), Sch. 14; S.S.I. 2016/31, art. 2\(a\)](#)

F18614

Textual Amendments

F186 Sch. 3 paras. 6-21 repealed (1.4.2016) by [Local Government etc. \(Scotland\) Act 1994 \(c. 39\), s. 184\(2\), Sch. 14; S.S.I. 2016/31, art. 2\(a\)](#)

F18615

Textual Amendments

F186 Sch. 3 paras. 6-21 repealed (1.4.2016) by [Local Government etc. \(Scotland\) Act 1994 \(c. 39\), s. 184\(2\), Sch. 14; S.S.I. 2016/31, art. 2\(a\)](#)

F18616

Textual Amendments

F186 Sch. 3 paras. 6-21 repealed (1.4.2016) by [Local Government etc. \(Scotland\) Act 1994 \(c. 39\), s. 184\(2\), Sch. 14; S.S.I. 2016/31, art. 2\(a\)](#)

F18617

Textual Amendments

F186 Sch. 3 paras. 6-21 repealed (1.4.2016) by [Local Government etc. \(Scotland\) Act 1994 \(c. 39\), s. 184\(2\), Sch. 14; S.S.I. 2016/31, art. 2\(a\)](#)

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F186 18

Textual Amendments

F186 Sch. 3 paras. 6-21 repealed (1.4.2016) by [Local Government etc. \(Scotland\) Act 1994 \(c. 39\), s. 184\(2\), Sch. 14; S.S.I. 2016/31, art. 2\(a\)](#)

F186 19

Textual Amendments

F186 Sch. 3 paras. 6-21 repealed (1.4.2016) by [Local Government etc. \(Scotland\) Act 1994 \(c. 39\), s. 184\(2\), Sch. 14; S.S.I. 2016/31, art. 2\(a\)](#)

F186 20

Textual Amendments

F186 Sch. 3 paras. 6-21 repealed (1.4.2016) by [Local Government etc. \(Scotland\) Act 1994 \(c. 39\), s. 184\(2\), Sch. 14; S.S.I. 2016/31, art. 2\(a\)](#)

F186 21

Textual Amendments

F186 Sch. 3 paras. 6-21 repealed (1.4.2016) by [Local Government etc. \(Scotland\) Act 1994 \(c. 39\), s. 184\(2\), Sch. 14; S.S.I. 2016/31, art. 2\(a\)](#)

Capital, Renewal and Repair Funds

- 22 (1) Subject to the provisions of this Schedule, a local authority may establish [F187]any] of the following funds—
- (a) a capital fund, to be used for defraying any expenditure of the authority to which capital is properly applicable, or in providing money for repayment of the principal of loans (but not any payment of interest on loans);
 - (b) a renewal and repair fund, to be used for the purpose of defraying expenditure to be incurred from time to time in repairing, maintaining, replacing and renewing any buildings, works, plant, equipment or articles belonging to the authority.
 - [F188](ba) an insurance fund, to be used for the following purposes, namely—
 - (i) where the authority could have insured against a risk but have not done so, defraying any loss or damage suffered, or expenses incurred, by the authority as a consequence of that risk;
 - (ii) paying premiums on a policy of insurance against a risk.]
 - (c)
- (2) A fund established by a local authority under this paragraph shall not be used to meet, directly or indirectly, any expenditure incurred by the authority for the purposes of
- F189 . . .

Changes to legislation: Local Government (Scotland) Act 1975 is up to date with all changes known to be in force on or before 24 May 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

[^{F190}(c)]

a statutory undertaking of the authority, being a transport, district heating, harbour, dock, pier or ferry undertaking or a market or civic restaurant [^{F191}; and if the renewal and repair fund [^{F192}or the insurance fund] is used so to meet expenditure incurred by the authority in relation to any house, or other property, to which their housing revenue account relates, the amount in question shall, subject to paragraph 1(7) of Schedule 4 to the ^{M25}Housing (Financial Provisions) (Scotland) Act 1972, first to be carried to the credit of that account].

In this sub-paragraph, “pier” and “ferry” do not include a pier or ferry provided under section 2(2) of the ^{M26}Local Government (Development and Finance) (Scotland) Act 1964.

- (3) Notwithstanding anything in any enactment, pending the application of any such fund as aforesaid for the purposes authorised by this paragraph, the money in the fund shall (unless applied in any other manner authorised by any enactment) be [^{F193}used for any purpose for which a local authority may borrow money] or invested in [^{F194}accordance with regulations made under section 40 of the Local Government in Scotland Act 2003 (asp 1)].
- (4) The provisions of this paragraph shall be in addition to and not in substitution for any other enactment authorising a local authority to establish a fund for a purpose for which a fund may be established under this paragraph; and a local authority may amalgamate any fund established by them under any other enactment with any corresponding fund established by them under this paragraph.

Textual Amendments

F187 Word substituted by [Local Government Act 1988 \(c. 9, SIF 81:1, 2\), s. 32\(1\), Sch. 6 para. 11\(2\)\(a\)](#)

F188 Sch. 3 para. 22(1)(ba) inserted (4.1.1995) by [1994 c. 39, s. 180\(1\), Sch. 13 para. 100\(9\)\(f\)\(i\)](#) (with s. 128(2)); [S.I. 1994/2850, art. 3\(c\)\(ix\)](#)

F189 Words in Sch. 3 para. 22(2) repealed (1.4.1996) by [1994 c. 39, s. 180\(2\), Sch. 14](#) (with s. 128(2)); [S.I. 1996/323, art. 4\(1\)\(d\), Sch. 2](#)

F190 Schedule 3 para. 23(2) subparagraph letter (c) inserted (6.3.1992) by [Local Government Finance Act 1992 \(c. 14\), s. 117\(1\), Sch. 13 para. 44\(c\)](#) (with s. 118(1)(2)(4))

F191 Words inserted by [Housing \(Scotland\) Act 1986 \(c. 65, SIF 61\), s. 17](#)

F192 Words in Sch. 3 para. 22(2) inserted (4.1.1995) by [1994 c. 39, s. 180\(1\), Sch. 13 para. 100\(9\)\(f\)\(ii\)](#) (with s. 128(2)); [S.I. 1994/2850, art. 3\(c\)\(ix\)](#)

F193 Words in [Sch. 3 para. 22\(3\)](#) substituted (1.4.2016) by [The Local Authority \(Capital Finance and Accounting\) \(Scotland\) Regulations 2016 \(S.S.I. 2016/123\), regs. 1\(1\), 15\(2\)\(a\)](#)

F194 Words in Sch. 3 para. 22(3) substituted (1.4.2010) by [The Local Government Investments \(Scotland\) Regulations 2010 \(S.S.I. 2010/122\), regs. 1, 6](#)

Marginal Citations

M25 [1972 c.46 \(61\).](#)

M26 [1964 c. 67.](#)

- 23 (1) Subject to sub-paragraph (2) below, a local authority by whom a capital fund is established under paragraph 22 above may pay into that fund—
 - (a) any sums derived from the sale of any property of the local authority, not being property held by them for any such purposes as are mentioned in paragraph 22(2) above; and

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- (b) such sums as the local authority may from time to time by resolution direct; and shall pay into that fund a sum equal to the amount of any income arising from the fund.
- (2) Except with the consent of the Secretary of State, money received from the disposal of any property to which the local authority's housing revenue account relates shall not be paid into any such capital fund.
- (3) All money applied from any such capital fund may, if the local authority think fit, be repaid from the account to which that money is advanced by such annual instalments (with or without interest) and within such period as the local authority may determine.
- 24 (1) A local authority by whom a renewal and repair fund [^{F195}, or an insurance fund,] is established under paragraph 22 above may from time to time pay into that fund such sums as they may by resolution direct.
- (2) The purposes for which any such renewal and repair fund may be applied shall not include the defraying of expenditure of an undertaking of the local authority in respect of which the authority are authorised to provide a reserve fund.

Textual Amendments

F195 Words in Sch. 3 para. 24(1) inserted (4.1.1995) by 1994 c. 39, s. 180(1), **Sch. 13 para. 100(9)(g)** (with s. 128(2)); S.I. 1994/2850, **art. 3(c)(ix)**

^{F196}24A

Textual Amendments

F196 Sch. 3 para. 24A repealed (1.4.1995) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(2)); S.I. 1995/702, **art. 3(e), Sch. 1**

- 25 (1) Notwithstanding anything in any enactment, a local authority may use, for any purpose for which the authority has a statutory borrowing power, any money forming part of, but not for the time being required for the purposes of, any fund of theirs to which this paragraph applies; and where any such money is so used the following provisions of this paragraph shall have effect.
- (2) The money so used shall be repaid to the said fund as follows:—
- it shall be repaid as and when it is required for the purposes of that fund;
 - if not required to be repaid ^{F197}... under paragraph (a) above, it shall be repaid ^{F198}... as the authority may resolve.
- (3) The statutory borrowing power shall be deemed to be exercised by the use of money under this paragraph as fully in all respects as if a loan of the same amount had been raised in exercise of the power.
- (4) This paragraph applies to any fund established for the repayment of debt, or as a reserve, or for the maintenance, renewal or repair of property, or for superannuation of staff, or for insurance, or otherwise for meeting future expenditure of a capital or non-recurring nature, or for any like purpose.
- (5) In this paragraph “statutory borrowing power” does not include the power to borrow by way of temporary loan or overdraft conferred by paragraph 3 above.

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- (6) The powers conferred by this paragraph are in addition to, and not in derogation of, the powers conferred by or under any other enactment.

Textual Amendments

- F197** Word in [Sch. 3 para. 25\(2\)\(b\)](#) repealed (1.4.2016) by [The Local Authority \(Capital Finance and Accounting\) \(Scotland\) Regulations 2016 \(S.S.I. 2016/123\)](#), regs. 1(1), **15(2)(b)(i)**
- F198** Words in [Sch. 3 para. 25\(2\)\(b\)](#) repealed (1.4.2016) by [The Local Authority \(Capital Finance and Accounting\) \(Scotland\) Regulations 2016 \(S.S.I. 2016/123\)](#), regs. 1(1), **15(2)(b)(ii)**

Miscellaneous

F199 26

Textual Amendments

- F199** [Sch. 3 para. 26](#) repealed (1.4.2016) by [Local Government etc. \(Scotland\) Act 1994 \(c. 39\)](#), s. 184(2), [Sch. 14](#); S.S.I. 2016/31, art. 2(a)

27 **F200**

Textual Amendments

- F200** [Sch. 3 para. 27](#) repealed by [Housing \(Scotland\) Act 1987 \(c. 26, SIF 61\)](#), ss. 335, 339(2)(3), [Sch. 23 para. 23\(1\)\(a\)](#), [Sch. 24](#)

- 28 (1) Subject to ^{F201}. . . sub-paragraph (2) below, the provisions of this Schedule shall, subject to any necessary modifications, apply to a joint board having power to borrow money^[F202], the Strathclyde Passenger Transport Authority and a Transport Partnership created by order under section 1 of the Transport (Scotland) Act 2005] as they apply to a local authority.
- (2) The Secretary of State may by regulations make such provisions as seem to him necessary or expedient with respect to the application of the provisions of this ^[F203]Schedule to—
- ^[F204](a) a joint board; ^{F205}...]
- ^[F206](b) the Strathclyde Passenger Transport Authority][^{F207}, and
- (c) a Transport Partnership.]
- (3) A statutory instrument containing regulations under this paragraph shall be subject to annulment in pursuance of a resolution of either House of Parliament.

Textual Amendments

- F201** Words in [Sch. 3 para. 28\(1\)](#) repealed (1.4.1996) by [1994 c. 39, s. 180\(2\)](#), [Sch. 14](#) (with s. 128(2)); S.I. 1996/323, art. 4(1)(d), [Sch. 2](#)
- F202** Words in [Sch. 3 para. 28\(1\)](#) substituted (19.3.2020) by [Transport \(Scotland\) Act 2019 \(asp 17\)](#), ss. **122(2)(a)**, 130(2) (with s. 126); S.S.I. 2020/68, reg. 2(a)

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- F203** Words in Sch. 3 para. 28(2) inserted (19.3.2020) by [Transport \(Scotland\) Act 2019 \(asp 17\)](#), **ss. 122(2)(b)(i)**, 130(2) (with s. 126); S.S.I. 2020/68, reg. 2(a)
- F204** Sch. 3 para. 28(2)(a) substituted (1.4.1996) by 1995 c. 25, s. 120(1), **Sch. 22 para. 32(3)(b)** (with ss. 7(6), 115, 117); S.I. 1996/186, **art. 3**
- F205** Word in Sch. 3 para. 28(2) repealed (19.3.2020) by [Transport \(Scotland\) Act 2019 \(asp 17\)](#), **ss. 122(2)(b)(ii)**, 130(2) (with s. 126); S.S.I. 2020/68, reg. 2(a)
- F206** Words in Sch. 3 para. 28(2) inserted for the words “Schedule to” to the end (31.3.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 100(9)(h)(ii)** (with s. 128(2)); S.I. 1996/323, **art. 3**
- F207** Sch. 3 para. 28(2)(c) and word inserted (19.3.2020) by [Transport \(Scotland\) Act 2019 \(asp 17\)](#), **ss. 122(2)(b)(iii)**, 130(2) (with s. 126); S.S.I. 2020/68, reg. 2(a)

F208²⁹

Textual Amendments

- F208** Sch. 3 para. 29 repealed (1.4.2016) by [Local Government etc. \(Scotland\) Act 1994 \(c. 39\)](#), s. 184(2), **Sch. 14**; S.S.I. 2016/31, art. 2(a)

F209³⁰

Textual Amendments

- F209** Sch. 3 para. 30 repealed (1.4.2016) by [Local Government etc. \(Scotland\) Act 1994 \(c. 39\)](#), s. 184(2), **Sch. 14**; S.S.I. 2016/31, art. 2(a)

31 In this Schedule, unless the context otherwise requires—

“advance”, in relation to the loans fund and a borrowing account of a local authority, means the transfer of money by way of loan from the loans fund to the appropriate borrowing account in exercise of a statutory borrowing power;

“borrowing account”, in relation to a local authority, means an account of the authority relating to a purpose for which the authority have a statutory borrowing power;

[^{F210}“council tax” shall be construed in accordance with the provisions of section 70(1) of the Local Government Finance Act 1992;

^{F210}“council water charge” shall be construed in accordance with the provisions of paragraph 6 to Schedule 11 to the Local Government Finance Act 1992;]

[^{F211}“community charges” shall be construed in accordance with section 7 (creation and purpose of community charges) of the Abolition of Domestic Rates Etc. (Scotland) Act 1987;

^{F211}“community water charges” shall be construed in accordance with paragraph 6 of Schedule 5 to the said Act of 1987;]

“fixed period”, in relation to any sum advanced to a borrowing account or to a relevant authority, means such period not exceeding 30 years from the date of the advance as the local authority determine or such other period as the Secretary of State may determine in any particular case or [^{F212}, from time to time, for any class of cases or] for the purpose of any enactment;

“loans fund” means the loans fund established under this Schedule;

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“mortgage” means a deed containing an assignation by way of security of the funds, rates and revenues of a local authority;

“relevant authority” means any authority to whom a local authority may make a loan under paragraph 10 or 11 above;

“security”, in relation to a local authority, means a mortgage, a bond, a deposit receipt or other document of debt issued by the authority and the security created thereby (including stock created by the authority or a certificate in respect of such stock) by or under any enactment, but does not include . . . ^{F213} a heritable security or other deed of security or document of debt affecting the common good of an islands area or district;

“statutory borrowing power” means any power to borrow money conferred on a local authority by or under any enactment, but does not include the power of an islands or district council to borrow for the purposes of the common good;

“trustee securities” means any security in which trustees are for the time being authorised by law to invest trust money.

Textual Amendments

F210 Definitions in Sch. 3 para. 31 of "council tax" and "council watercharge" inserted (1.4.1993) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(1), [Sch. 13 para. 44\(d\)](#) (with s. 118(1)(2)(4)); S.I. 1993/575, [art. 2\(c\)](#).

F211 Definitions in Sch. 3 para. 31 of "community charges" and "community watercharges" (which were inserted by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47\)](#), s. 6, [Sch. 1 para. 36](#)) repealed (1.4.1993) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch.14](#) (with s. 118(1)(2)(4)); S.I. 1993/575, [art. 2\(d\)](#).

F212 Words inserted by [Local Government \(Miscellaneous Provisions\) \(Scotland\) Act 1981 \(c. 23, SIF 81:2\)](#), [Sch. 3 para. 36\(b\)](#)

F213 Words repealed by [Housing \(Scotland\) Act 1987 \(c. 26, SIF 61\)](#), ss. 335, 339(2)(3), Sch. 23 para. 23(1) (b), [Sch. 24](#)

F214F214SCHEDULE 4

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Textual Amendments

F214 [Sch. 4](#) repealed (23.10.2002) by [Scottish Public Services Ombudsman Act 2002 \(asp 11\)](#), s. 25(1), [Sch. 6 para. 1](#); S.S.I. 2002/467, [art. 2](#)

F220F220SCHEDULE 5

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Changes to legislation: *Local Government (Scotland) Act 1975 is up to date with all changes known to be in force on or before 24 May 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

Textual Amendments

F220 Sch. 5 repealed (23.10.2002) by [Scottish Public Services Ombudsman Act 2002 \(asp 11\)](#), s. 25(1), [Sch. 6 para. 1](#); [S.S.I. 2002/467](#), [art. 2](#)

SCHEDULE 6

Section 38(1)

ADAPTATION AND AMENDMENT OF ENACTMENTS

PART I

GENERAL ADAPTATION OF ENACTMENTS

F223¹

Textual Amendments

F223 Sch. 6 Pt. I para. 1 repealed (19.5.1997) by [1997 c. 29](#), s. 33(2), [Sch. 4](#); [S.I. 1997/1097](#), [art. 3\(d\)](#), [Sch.](#)

- 2 Any reference in the Valuation Acts or in any enactment having effect by virtue of those Acts to “year”, however expressed, shall be construed as respects the year 1975-76 as a reference to a period commencing on 16th May 1975 and ending on 31st March 1976 and as respects any later year as a period of twelve months ending with 31st March.

PART II

MINOR AND CONSEQUENTIAL AMENDMENTS

Modifications etc. (not altering text)

C49 The text of Sch. 6 Pt. II is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, except as specified, does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

The Lands Valuation (Scotland) Act 1854 (c. 91)

- 1 In section 7 (assessor may call for written statement of rent)—
- (a) for the words from “within the county or burgh” to “such county or burgh” there shall be substituted the words “ within his area for a return containing such particulars as may be reasonably required for the purpose of enabling him to value the lands and heritages ” ;
 - (b) for the words “of such yearly rent or other particulars as aforesaid” there shall be substituted the words “ in such return ”.

F224²

Changes to legislation: Local Government (Scotland) Act 1975 is up to date with all changes known to be in force on or before 24 May 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Textual Amendments

F224 Sch. 6 Pt. II para. 2 repealed (19.5.1997) by 1997 c. 29, s. 33(2), **Sch. 4**; S.I. 1997/1097, art. 3(d), **Sch.**

F225₃

Textual Amendments

F225 Sch. 6 Pt. II para. 3 repealed (19.5.1997) by 1997 c. 29, s. 33(2), **Sch. 4**; S.I. 1997/1097, art. 3(d), **Sch.**

4 For section 35 (valuation rolls preserved in the General Register House), there shall be substituted the following section—

“35 Preservation of valuation rolls by the Keeper of Records.

The assessor for each valuation area shall as soon as is reasonably practicable after a valuation roll has ceased to be in force transmit the roll to the Keeper of the Records of Scotland for preservation by him.”.

5 In section 42 (interpretation), in the definition of “machinery fixed or attached” (set out in section 1 of the ^{M27}Lands Valuation (Scotland) Amendment Act 1902) the words “save as herein provided” shall cease to have effect and at the end there shall be added the words “ nor, after the year 1977-78, include any electric motor used in any industrial or trade process, whether in a building or not ”.

Marginal Citations

M27 1902 c. 25.

The Sporting Lands Rating (Scotland) Act 1886 (c. 15)

F226₆

Textual Amendments

F226 Sch. 6 Pt. II para. 6 repealed (1.4.1995) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(2)); S.I. 1994/3150, art. 4(d), **Sch. 2**

The Valuation of Lands (Scotland) Acts Amendment Act 1894 (c. 36)

F227₇

Textual Amendments

F227 Sch. 6 Pt. II para. 7 repealed (19.5.1997) by 1997 c. 29, s. 33(2), **Sch. 4**; S.I. 1997/1097, art. 3(d), **Sch.**

The Rating and Valuation (Apportionment) Act 1928 (c. 44)

F228₈

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Textual Amendments

F228 Sch. 6 Pt. II para. 8 repealed (19.5.1997) by 1997 c. 29, s. 33(2), [Sch. 4](#); S.I. 1997/1097, art. 3(d), [Sch.](#)

The Railways (Valuation for Rating) Act 1930 (c. 24)

F229 9

Textual Amendments

F229 Sch. 6 Pt. II para. 9 repealed (19.5.1997) by 1997 c. 29, s. 33(2), [Sch. 4](#); S.I. 1997/1097, art. 3(d), [Sch.](#)

10 **F230**

Textual Amendments

F230 Sch. 6 Pt. II paras. 10, 15, 16, 39 and 56(b) repealed by [Water \(Scotland\) Act 1980 \(c. 45, SIF 130\)](#), [Sch. 11](#)

The Civic Restaurants Act 1947 (c. 22)

11 In section 3 (financial provisions), in subsection (1) the words from “and form of the account” to the end, and in subsection (2) the words from “and if the account” to the end shall cease to have effect.

The Local Government (Scotland) Act 1947 (c. 43)

12 In section 235 (rating authority may require power to furnish statement of lets)—
 (a) in subsection (1) the words “and of the rents for which the same are let” shall cease to have effect ;
 (b) in subsection (2), for the words “ten pounds” and “twenty pounds” there shall be substituted respectively the words “ £50 ” and “ £100 ”, and the words “or the rent of any of the said lands and heritages” shall cease to have effect.

F231 13

Textual Amendments

F231 Sch. 6 Pt. II para. 6 repealed (1.4.1995) by 1994 c. 39, s. 180(2), [Sch. 14](#) (with s. 128(2)); S.I. 1994/3150, art. 4(d), [Sch. 2](#)

The Local Government Act 1948 (c. 26)

14 In section 100(3) (provisions as to making and division of payments for benefit of local authorities), for the words from “according to their” to the end there shall be substituted the words “ among local authorities or any classess thereof in

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accordance with regulations made by him under section 11 of the Local Government (Scotland) Act 1973. ”.

15—16. F232

Textual Amendments

F232 Sch. 6 Pt. II paras. 10, 15, 16, 39 and 56(b) repealed by [Water \(Scotland\) Act 1980 \(c. 45, SIF 130\)](#), [Sch. 11](#)

The Rating and Valuation (Scotland) Act 1952 (c. 47)

F233 17

Textual Amendments

F233 Sch. 6 Pt. II para. 17 repealed (19.5.1997) by [1997 c. 29, s. 33\(2\)](#), [Sch. 4](#); S.I. 1997/1097, art. 3(d), [Sch.](#)

F234 18

Textual Amendments

F234 Sch. 6 Pt. II para. 18 repealed (19.5.1997) by [1997 c. 29, s. 33\(2\)](#), [Sch. 4](#); S.I. 1997/1097, art. 3(d), [Sch.](#)

The Pests Act 1954 (c. 68)

19 For section 6 (charges for inspection of ships), there shall be substituted the following section—

“6 Charges for inspection of ships.

A local authority within the meaning of the Public Health (Scotland) Act 1945 or a port local authority within the meaning of section 172 of the Public Health (Scotland) Act 1897 may impose such charges as appear to the authority to be appropriate for any inspection of a vessel made by an officer of the authority for the purposes of any Order in Council under section 23 of the Prevention of Damage by Pests Act 1949.”.

The Valuation and Rating (Scotland) Act 1956 (c. 60)

20 In section 13 (time for giving notices etc.)—

- (a) at the end of subsection (1) there shall be added the words “ ; and an order under this section may relate to local authorities generally or to any class of local authority ” ;
- (b) subsection (2) shall cease to have effect.

21 In section 43(1) (interpretation), in the definition of “the Valuation Acts” at the end there shall be added the words “ and the Local Government (Scotland) Act 1975 ”.

22 F235

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Textual Amendments

F235 Sch. 6 Pt. II para. 22 repealed by [S.I. 1978/1176](#), [Sch.](#)

The Local Government (Financial Provisions) (Scotland) Act 1963 (c. 12)

F236 23

Textual Amendments

F236 Sch. 6 Pt. II para. 23 repealed (1.4.1996) by [1994 c. 39](#), [s. 180\(2\)](#), [Sch. 14](#) (with [s. 128\(2\)](#)); [S.I. 1996/323](#), [art. 4\(1\)\(d\)](#), [Sch. 2](#)

- 24 In section 9 (meaning of product of a rate of one penny in the pound and standard penny rate product)—
- (a) in subsection (3) for the words from “amount” to the end there shall be substituted the words “ product of the weighted population of the district or islands area and the national standard amount per head for that year. ” ;
 - (b) subsection (4) shall cease to have effect ;
 - (c) in subsection (5) after the word “area” there shall be inserted the words “ and the national standard amount per head ”.
- 25 In section 15 (proceedings before valuation appeal committees)—
- (a) in subsection (2) for the words “5 of the Act of 1956” there shall be substituted the words “ 4 of the Local Government (Scotland) Act 1975 and the procedure in appeals and complaints to the committees ” ;
 - (b) for subsection (3) there shall be substituted the following subsection—

“(3) Regulations under this section may provide for the amendment or repeal of any enactment which is inconsistent with or superseded by any provision contained in the regulations.”.
- 26 In section 22 (miscellaneous amendments of Act of 1956 repating to valuation and rating), in paragraph (d) for the words from “in years” to the end there shall be substituted the words “ as he may consider appropriate ”.
- 27 In section 26(1) (interpretation), in the definition of “year of revaluation” for the words “9 of Act of 1956” there shall be substituted the words “ 37 of the Local Government (Scotland) Act 1975 ”.

The Public Works Loans Act 1964 (c. 9)

- 28 In section 6(1) (re-borrowing powers of public authorities), for the words “section 277(1) of the Local Government (Scotland) Act 1947” there shall be substituted the words “ Scheduel 3 to the Local Government (Scotland) Act 1975 ”.

The Teaching Council (Scotland) Act 1965 (c. 19)

F237 29

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Textual Amendments

F237 Sch. 6 para. 29 repealed (2.4.2012) by [The Public Services Reform \(General Teaching Council for Scotland\) Order 2011 \(S.S.I. 2011/215\)](#), art. 2, [Sch. 7](#)

The Public Works Loans Act 1965 (c. 63)

- 30 In section 2 (new form of local loan and automatic charge for securing it)—
- “(b) in relation to Scotland, any local authority within the meaning of the Local Government (Scotland) Act 1973 and any joint board or joint committee of any such local authority” ;
 - (b) in subsection (3), for the words “Part XII of the said Act of 1947” there shall be substituted the words “ Schedule 3 to the Local Government (Scotland) Act 1975 ” ;
 - (c) in subsection (5), for the words “section 261 of the Local Government (Scotland) Act 1947” there shall be substituted the words “ paragraph 8 of Schedule 3 to the said Act of 1975 ”.

The Housing (Scotland) Act 1966 (c. 49)

- 31 In Schedule 7 (provisions as to local bonds), in paragraph 6 for the words “Part XII of the Local Government (Scotland) Act 1947” there shall be substituted the words “ Schedule 3 to the Local Government (Scotland) Act 1975 ”.

The Local Government (Scotland) Act 1966 (c. 51)

- 32 In section 15 (valuation according to tone of roll), in subsection (1), for the words “for a year other than a year of revaluation” there is substituted the words “ at any time the valuation roll is in force ”.
- 33 In section 24 (liability to be rated in respect of certain unoccupied property)—
- (a) in subsections (1), (4) and (5) for the words “three months” there shall be substituted the words “ six months ”. ;
 - (b) subsections (2) and (3) shall cease to have effect.

F238³⁴

Textual Amendments

F238 Sch. 6 Pt. II para. 34 repealed (1.4.1995) by [1994 c. 39, s. 180\(2\)](#), [Sch. 14](#) (with [s. 128\(2\)](#)); [S.I. 1994/3150](#), art. 4(d), [Sch. 2](#)

- 35 In section 27 (notification of unoccupied dwelling-houses)—
- (a) in subsection (2), the words “subject to the next following subsection” and the words from “and no reduction” to the end shall cease to have effect ;
 - (b) subsection (3) shall cease to have effect ;
 - (c) in subsection (4) for the word “rating” there shall be substituted the word “ local ”.

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- 36 In section 46(1) (general interpretation), in the definition of “year of revaluation” for the words “9 of the Valuation and Rating (Scotland) Act 1956” there shall be substituted the words “ 37 of the Local Government (Scotland) Act 1975 ”.
- 37 In Schedule 2 (valuation of water undertakings)—
- (a) in paragraph 1, the words “and shall enter such value in the valuation roll” shall cease to have effect ;
 - (b) in paragraph 2, for the words “entered in the valuation roll referred to in” there shall be substituted the words “ determined by the Assessor in accordance with ” ;
 - (c) in paragraph 4, for the words “31st December” there shall be substituted the words “ such date as may be prescribed ” ;
 - (d) in paragraph 16, after the words “Assessor shall” there shall be inserted the words “ give a direction under section 5 of the Local Government (Scotland) Act 1975 to the local assessor to ” ;
 - (e) in paragraph 17, after the words “and shall” there shall be inserted the words “ give a direction under section 5 of the Local Government (Scotland) Act 1975 to the local assessor to ” ;
 - (f) in paragraph 19, for the words “31st December” there shall be substituted “ such date as may be prescribed ” ;
 - (g) paragraph 23 and, in paragraph 27, the definition of “valuation roll” shall cease to have effect.
- 38 In Schedule 3 (rating of unoccupied property), in paragraph 3(6) for the words “349 of the Local Government (Scotland) Act 1947” there shall be substituted the words “ 192 of the Local Government (Scotland) Act 1973 ”.

39 F239

Textual Amendments

F239 Sch. 6 Pt. II paras. 10, 15, 16, 39 and 56(b) repealed by [Water \(Scotland\) Act 1980 \(c. 45, SIF 130\)](#), [Sch. 11](#)

The National Loans Act 1968 (c. 13)

- 40 In paragraph 1 of Schedule 4 (local loans), for the words “379(1) of the Local Government (Scotland) Act 1947” there shall be substituted the words “ 235(1) of the Local Government (Scotland) Act 1973 ”.

The Transport Act 1968 (c. 73)

- 41 In section 12(7)(b) (borrowing powers of Executive), for the words “section 278 of the Local Government (Scotland) Act 1947” there shall be substituted the words “ paragraph 26 of Schedule 3 to the Local Government (Scotland) Act 1975 ”.
- 42 In section 19(1) (transfer of control of bus services to Executive), for the words from “Minister has received” to “a copy of” there shall be substituted the words “ Authority for a designated area have caused to be published ”.

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43 F240

Textual Amendments

F240 Sch. 6 Pt. II para. 43 repealed by [S.I. 1978/1173](#), [Sch.](#)

The Local Government (Footpaths and Open Spaces) (Scotland) Act 1970 (c. 28)

44 In section 5 (interpretation), in the definition of “local authority”, for the words “a town council or a county” there shall be substituted the words “, in sections 1 and 2, a regional or islands council, and in section 3, a regional, islands or district ”.

The Breeding of Dogs Act 1973 (c. 60)

F241 45

Textual Amendments

F241 Sch. 6 para. 45 repealed (30.12.1999) by [1999 c. 11](#), [ss. 10, 11\(2\)](#), [Sch.](#)

The Local Government (Scotland) Act 1973 (c. 65)

[^{F242}46 In section 49 (application of sections 45 to 47 to certain bodies)—

- (a) subsection (1)(b) shall cease to have effect ;
- (b) after subsection (1) there shall be inserted the following subsection:—

“(1A) Sections 45 to 47 to this Act shall apply to any local valuation panel or valuation appeal committee but as if payments referred to in those sections qwere made by the valuation authority.”.]

Textual Amendments

F242 Sch. 6 Pt. II para. 46 repealed (*prosp.*) by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), [ss. 194\(4\), 195\(2\)](#), [Sch. 12 Pt. II](#)

47 In section 94 (capital expenses), after subsection (1) there shall be inserted the following subsection—

“(1A) The giving of approval by a local authoritu as a Passenger Transport Authority to any proposal for expenditure referred to in section 15(1)(c) of the Transport Act 1968 shall be deemed for the purposes of this section to be an incurrinf of liability by the authority to meet capital expenses.”.

48 In section 97(6) (Commission for Local Authority Accounts in Scotland), after the words “includes”, “Audit,” and “accountants, and” there shall be inserted respectively the words “ (a) ”, “ (b) ” and “ (c) ”.

49 In section 113 (persons eligible for rate rebates)—

- (a) for paragraph (b) of subsection (1) there shall be substituted the following paragraph—

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- “(b) a person who is the occupier of lands and heritages which are not a dwelling-house, but who resides or is usually resident in a part of the lands and heritages which is used for the purposes of a private dwelling and has at the relevant date a rateable value which does not exceed any limit prescribed ;” ;
- (b) subsection (3) shall cease to have effect ;
- (c) in subsection (4) for the word “paragraph” there shall be substituted the words “ paragraphs (b) and ” and at the end there shall be added the words “ ; but in determining any such question the sheriff shall have regard to any apportionment shown in the valuation roll ”.
- 50 In section 125 (school and college councils), after subsection (3) there shall be inserted the following subsections—
- “(3A) Notwithstanding any rule of law, a person in minority shall be eligible to be appointed as a member of a school or college council.
- (3B) Without prejudice to the entitlement of a member of a school or college council who is also a member of a body to which sections 45 and 46 of this Act apply to receive allowances under those sections, an education authority may pay to any member of such a council—
- (a) in respect of his attendance at a meeting of the council, or
- (b) in respect of the doing by him of anything approved by the authority, or anything of a class so approved, for the purpose of, or in connection with, the discharge of functions of the council,
- such allowances, in the nature of those payable under those sections, other than subsection (1) of the said section 45, as they think fit, being payments of such reasonable amounts as they may determine in any particular case or class of case and not exceeding the amounts prescribed under subsection (4) of the said section 45 and specified under the said section 46 for the corresponding allowances under those sections.”.
- 51 In section 183(1) (directions relating to specialist advice), for paragraphs (b) and (c) there shall be substituted the following paragraph—
- “(b) under sections 262 and 262A of that Act (designation of, and control of demolition in, conservation areas)”.
- 52 In section 194 (execution of deeds by local authority and use of seal), in subsection (1), for the words “this Act” there shall be substituted the words “ any enactment ”.
- F243 53

Textual Amendments

F243 Sch. 6 Pt. II para. 53 repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(2)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**

- 54 In Schedule 7 (meetings and proceedings of local authorities)—
- (a) in paragraph 2(4) after the words “a council” there shall be inserted the words “ and any other business brought before that meeting as a matter of urgency in accordance with the council’s standing orders ” ;

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- (b) in paragraph 5(1) after the word “Act” there shall be inserted the words “and to any provisions of standing orders relating to the suspension of such orders” ;
 - (c) in paragraph 5(2) after the word “appointment” there shall be inserted the words “ of a member of the council ”.
- 55 In Schedule 14 (amendment of enactments relating to roads), paragraphs 55 and 56 shall cease to have effect.
- 56 In Schedule 17 (amendment of enactments relating to water)—
 - (a) for paragraph 1 there shall be substituted the following paragraph—
 - “1 (1) Notwithstanding any other provision of this Act or any order made thereunder, any reference in any enactment, order, scheme, regulations, award or byelaws passed or made before the coming into force of this Act—
 - (a) in unspecified terms to a regional water board or the region of such a board (or any expression construed as such a reference by virtue of paragraph 2 of Schedule 2 to the Water (Scotland) Act 1967) or to a constituent board shall be construed respectively as a reference to a water authority or to the limits of supply of such an authority or to a constituent water authority ;
 - (b) to a particular regional water board or the region of such a board (or any expression construed as aforesaid) shall be construed respectively as a reference to the water authority responsible for the water undertaking to which the enactment relates or to the limits of supply of such an authority.
 - (2) If there is any doubt as to the identity of the water authority referred to in sub-paragraph (1)(b) above, that authority shall be taken to be such authority as may be specified in a direction given by the Secretary of State.” ;
 - (b) F244

Textual Amendments

F244 Sch. 6 Pt. II paras. 10, 15, 16, 39 and 56(b) repealed by [Water \(Scotland\) Act 1980 \(c. 45, SIF 130\)](#), [Sch. 11](#)

- 57 In Schedule 23 (amendment of enactments relating to planning), in paragraph 2(b) for the words from “a general” to the end there shall be substituted the words “ an islands or district council ”.
- 58 In Schedule 29 (repeals), the entry relating to the Acquisition of Land (Authorisation Procedure) (Scotland) Act 1947 shall cease to have effect and paragraph 9 of Schedule 1 to that Act is hereby revived, and in column 3 of the entry relating to the Local Government (Scotland) Act 1966 for the words “30, subsections (3) and (4). Sections 31 and” there shall be substituted the words “ 30(4) the words from “section 149” to “Act)”. Section ”.

Changes to legislation: *Local Government (Scotland) Act 1975 is up to date with all changes known to be in force on or before 24 May 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

The Housing (Scotland) Act 1974 (c. 45)

- 59 In section 3 (conditions for approval of applications for improvement grant), in subsection (2)(c)(ii), for the words “last authenticated prior to” there shall be substituted the words “in force on”.

The House of Commons Disqualifications Act 1975 (c. 24)

- 60 In Part III of Schedule 1, in the entry relating to local government officers the words from “County clerk or” to the end of the entry shall cease to have effect.
- 61 In Part IV of Schedule 1, in the entry relating to Her Majesty’s Lieutenant for a county in Great Britain for the words “Great Britain” there shall be substituted the words “England and Wales”, and after that entry there shall be inserted the following entries—

“Her Majesty’s lord-lieutenant or lieutenant for a region in Scotland.	Any constituency comprising the whole or part of such part of the region as may be determined by Order in Council made by Her Majesty in which the lord-lieutenant holds office or in which the lord-lieutenant or lieutenant discharges his functions.
Her Majesty’s lord-lieutenant or lieutenant for an islands area in Scotland.	Any constituency comprising the whole or part of the islands area for which the lord-lieutenant or lieutenant is appointed or for which the lord-lieutenant holds office.
Her Majesty’s lord-lieutenant or lieutenant for the district or city of Aberdeen, Dundee, Edinburgh or Glasgow.	Any constituency comprising the whole or part of the district in which the lord-lieutenant holds office or for which the lieutenant is appointed.”

The Northern Ireland Assembly Disqualification Act 1975 (c. 25)

- 62 In Part III of Schedule 1, in the entry relating to local government officers the words from “County clerk or” to the end of the entry shall cease to have effect.

SCHEDULE 7

Section 38(2).

REPEALS

Modifications etc. (not altering text)

- C50** The text of Sch. 7 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.

Chapter

Short title

Extent of Repeal

Changes to legislation: *Local Government (Scotland) Act 1975 is up to date with all changes known to be in force on or before 24 May 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

17 & 18 Vict. c. 91.	The Lands Valuation (Scotland) Act 1854.	Sections 1, 5, 9, 11, 12, 17, 18 and 23. In section 24, the words “in each year”. Section 27. In section 42, in the definition of “machinery fixed or attached” (set out in section 1 of the Lands Valuation (Scotland) Amendment Act 1902), the words “save as herein provided”.
48 & 49 Vict. c. 16.	The Registration Amendment (Scotland) Act 1885.	The whole Act.
57 & 58 Vict. c. 36.	The Valuation of Lands (Scotland) Acts Amendment Act 1894.	Sections 2, 3, 5 and 6.
16 & 17 Geo. 5. c. 47.	The Rating (Scotland) Act 1926.	In section 29, the definition of “valuation roll”.
8 & 9 Geo. 6. c. 18.	The Local Authorities Loans Act 1945.	Section 8.
10 & 11 Geo. 6. c. 22.	The Civic Restaurants Act 1947.	In section 3, in subsection (1) the words from “and the form of the account” to the end, and in subsection (2) the words from “and if the account” to the end.
10 & 11 Geo. 6. c. 43.	The Local Government (Scotland) Act 1947.	Sections 221, 223, 228, 229, 231, 232 and 234. In section 235, in subsection (1), the words “and of the rents for which the same are let” and in subsection (2), the words “or the rent for any of the said lands and heritages”. Paart XII. Schedules 6, 7 and 8.
11 & 12 Geo. 6. c. 26.	The Local Government Act 1948.	In section 124, in subsection (2), the word “and” at the end of paragraph (a) and paragraph (b), and subsection (3).

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14 & 15 Geo. 6. c. 66.	The Rivers (Prevention of Pollution) (Scotland) Act 1951.	Section 7.
15 & 16 Geo. 6 & 1 Eliz. 2. c. 47.	The Rating and Valuation (Scotland) Act 1952.	In section 3(1), the words “in each year”.
3 & 4 Eliz. 2. c. 13.	The Rural Water Supplies and Sewerage Act 1955.	Section 1(3).
4 & 5 Eliz. 2. c. 60.	The Valuation and Rating (Scotland) Act 1956.	Sections 5, 9, 10 and 11. Section 13(2). Section 15 and 19. Schedule 2.
10 & 11 Eliz. 2. c. 9.	The Local Government (Financial Provisions etc.) (Scotland) Act 1962.	In section 4(9) the words from “or by any” to the end. Section 6. Section 7. Section 9. In Schedule 2, paragraph 4.
1963 c. 12.	The Local Government (Financial Provisions) (Scotland) Act 1963.	Section 3. Section 9(4). Sections 13 and 21. In section 22, paragraphs (a), (b) and (e).
1964 c. 67.	The Local Government (Development and Finance) (Scotland) Act 1964.	Sections 8 to 12. The Schedule.
1965 c. 63.	The Public Works Loans Act 1965.	Section 2(2). In the Schedule, paragraph 10.
1966 c. 9.	The Rating Act 1966.	Sections 2, 3 and 4.
1966 c. 51.	The Local Government (Scotland) Act 1966.	In section 6, subsections (3) and (4). In section 13, paragraphs (a) and (c). Section 14(2).

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		In section 24, subsections (2) and (3).
		Section 25(2).
		In section 27, in subsection (2), the words “subject to the next following subsection” and the words “and nor reduction” to the end, and subsection (3).
		Section 28(3)(a).
		In section 46(1), in paragraph 1, the words “and shall enter such value in the valuation roll”, paragraph 23, and in paragraph 27, the definition of “valuation roll”.
1967 c. 76.	The Road Traffic Regulations Act 1967.	In sections 72(6)(b) and 84B(8)(b) the words “for the purposes of advances under section 8 of the Development and Road Improvement Funds Act 1909”.
1967 c. 78.	The Water (Scotland) Act 1967.	Sections 10 and 17.
1968 c. 13.	The National Loans Act 1968.	In section 6(1), the entry relating to section 1(3)(b) of the Rural Water Supplies and Sewerage Act 1955.
1968 c. 73.	The Transport Act 1968.	IN scetion 15(4), the words from “to the provisions” to the end.
		Section 138(6).
1970 c. 4.	The Valuation for Rating (Scotland) Act 1970.	In section 2(1), the definition of “valuatio n roll”.
1972 c. 46.	The Housing (Financial Provisions) (Scotland) Act 1972.	In Schedule 9, paragraphs 2, 3 and 14.
1973 c. 60.	The Breeding of Dogs Act 1973.	Section 1(3).
1973 c. 65.	The Local Government (Scotland) Act 1973.	Section 49(1)(b) and (f).
		Section 113(3).
		In section 210(1) the words “or under any other

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		enactment” where they first occur.
		In Schedule 9, paragraphs 3, 4, 5, 8, 13 to 15, 45 and 46, in paragraph 54(b) the words from “for the words “burgh or landward area”” to the end, and paragraph 57.
		In Schedule 14, paragraphs 55 and 56 and the entry relating to the Local Government (Footpaths and Open Spaces) (Scotland) 1970.
		In Schedule 17, paragraphs 25, 36 and 40.
		In Schedule 29, the entries relating to the Acquisition of Land (Authorisation Procedure) (Scotland) Act 1947 and to sections 10 and 17 of the Water (Scotland) Act 1967.
1975 c. 24.	The House of Commons Disqualification Act 1975.	In Part III of Schedule 1, in the entry relating to local government officers the words from “County clerk or” to the end of the entry.
1975 c. 25.	The Northern Ireland Assembly Disqualification Act 1975.	In Part III of Schedule 1, in the entry relating to local government officers the words from “County clerk or” to the end of the entry.

Changes to legislation:

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[View outstanding changes](#)

Changes and effects yet to be applied to :

- s. 7A(2) substituted by [1994 c. 39 Sch. 13 para. 100\(3\)\(a\)](#)
- s. 7A(3) repealed by [1994 c. 39 Sch. 13 para. 100\(3\)\(b\)](#)[Sch. 14](#)
- s. 23(2)(a) substituted by [2005 asp 5 Sch. 3 para. 7\(2\)](#)
- s. 28(3) words repealed by [2000 asp 7 Sch. 4](#)
- s. 28(3A) repealed by [2000 asp 7 Sch. 4](#)
- s. 29A(3)(b) word substituted by [2005 asp 5 Sch. 3 para. 7\(3\)](#)
- s. 37(1) word substituted by [2020 asp 4 s. 2\(a\)](#)
- Sch. 3 para. 5 repealed by [1994 c. 39 Sch. 14](#)
- Sch. 3 para. 31 substituted by [1994 c. 39 Sch. 13 para. 100\(9\)\(j\)](#)
- Sch. 6 Pt. 2 para. 46 repealed by [1989 c. 42 Sch. 12 Pt. 2](#)