



Local Government (Scotland) Act 1975

1975 CHAPTER 30

PART I

FINANCE

Rating

[7A] ^{F1}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 ^{M1}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 ^{M2}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.

Changes to legislation: *Local Government (Scotland) Act 1975, Section 7A is up to date with all changes known to be in force on or before 05 June 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*

- (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

- F1** 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

- M1** 1988 c. 41.
M2 1988 c. 9.

Changes to legislation:

Local Government (Scotland) Act 1975, Section 7A is up to date with all changes known to be in force on or before 05 June 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.

[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