



Local Government (Scotland) Act 1975

1975 CHAPTER 30

PART I

FINANCE

Rating

[7B] ^{F1}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.
- (2) Subject to subsection (3) below, non-domestic rates shall be levied in accordance with section 7 of this Act by each rating authority in respect of lands and heritages in their area, being 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 Local Government Finance Act 1988, according to that part of that rateable value which is so shown in the apportionment note.
- (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”.

Status: Point in time view as at 31/03/1995. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1975, Section 7B. (See end of Document for details)

- (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

- F1** 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**

Marginal Citations

- M1** 1988 c. 41.

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