



Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed)

1987 CHAPTER 47

PART VI

MISCELLANEOUS AND GENERAL

Textual Amendments applied to the whole legislation

F1 Act repealed (*prosp.*) by [Local Government Finance Act 1992 \(c. 14\)](#), ss. 117(2), 119(2)(e), [Sch.14](#) (with s. 118(1)(2)(4) and saving in s. 118(3) and subject to a saving for Sch. 2 para. 7A (16.8.1993) by [S.I. 1993/1780, art. 2](#) and subject to amendments (11.6.1996) by [1995 c. 18, s. 41\(4\)](#), [Sch. 2 para. 10](#); [S.I. 1996/1509, art. 2, Sch.](#) and (29.11.1999 for specified purposes, otherwise *prosp.*) by [1998 c. 14, ss. 86\(1\), 87\(2\)](#), [Sch. 7 para. 15](#); [S.I. 1999/3178, art. 2\(1\)\(a\)\(2\)](#) (subject to transitional provisions in [Schs. 21-23](#))

The repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#) was brought into force (1.4.1992) as regards Sch. 1 para. 19 by [S.I. 1992/818, para. 2\(b\)](#), [Sch.](#)

The repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#) was brought into force (1.10.1992) as regards ss. 3A, 9, 10(7A), 11B, 28, Sch. 2 paras. 1(2), 2(1), Sch. 5 paras. 2-5, 9, 10, 14, 15, 17, 18, 19, 21, 25 by [S.I. 1992/2183, art. 2\(d\)](#), [Sch.](#) (with savings in [art. 3](#))

The repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#) was brought into force (1.4.1993) as regards ss. 1-7, 14, 18(2A), 20(10), 25(1)(3), words in s. 26(1), ss. 26(2), 27, 33, Sch. 1, Sch. 3 paras. 1-4, 5(1), 7, Sch. 5 paras. 1, 6, 12, 13, 16, 19A, 20, 22-24, 26-49 by [S.I. 1993/575, art. 2, Sch.](#) (with savings in [arts. 4, 5\(b\)](#))

26 Interpretation.

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

“apportionment note” has the meaning assigned to it in paragraph 2 of Schedule 1 to this Act;

“community charge” means a community charge imposed under section 7 of this Act;

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“community water charges” shall be construed in accordance with the provisions of paragraph 6 of Schedule 5 to this Act;

“domestic rates” means rates which are leviable on lands and heritages which are domestic subjects;

“domestic subjects” has the meaning assigned to it in section 2(3) of this Act;

“financial year” means the financial year of a local authority;

“housing body” means—

- (a) a district council;
- (b) the Scottish Special Housing Association;
- (c) a development corporation within the meaning of the ^{M1}New Towns (Scotland) Act 1968;

“levying authority” has the meaning assigned to it in paragraph 1 of Schedule 2 to this Act;

“local authority”, except in Schedule 5, means a regional, islands or district council;

“net annual value” shall be construed in accordance with the provisions of section 6 of the ^{M2}1956 Act;

[^{F1}“new entry” in relation to the register, means the making of an entry in respect of a person’s liability for a community charge, there having been no such entry in the register in respect of that liability immediately before its making;]

“order” means an order made by statutory instrument;

“part residential subjects” means lands and heritages which are used partly as the sole or main residence of any person, other than

- (a) domestic subjects;
- (b) such other class or classes of lands and heritages as may be prescribed;

“prescribed” means prescribed by regulations under this Act, and cognate expressions shall be construed accordingly’

“public sewage treatment works” has the meaning assigned to it in section 59(1) of the ^{M3}1968 Act;

“public sewer” has the meaning assigned to it in section 59(1) of the 1968 Act;

“rateable value” shall be construed in accordance with the provisions of section 6 of the 1956 Act;

“register” means a Community Charges Register established under section 13 of this Act;

[^{F2}“registered person” means a person who is registered in the register as being liable to pay any of the community charges, and cognate expressions shall be construed accordingly;]

“registration area” means the area of a regional or islands council;

“registration officer” means a Community Charges Registration Officer within the meaning of section 12 of this Act;

“sewage” has the meaning assigned to it in section 59(1) of the 1968 Act;

“the Valuation Acts” means the ^{M4}Lands Valuation (Scotland) Act 1854, the Acts amending that Act and any other enactment relating to valuation:

“the 1947 Act” means the ^{M5}Local Government (Scotland) Act 1947;

“the 1956 Act” means the ^{M6}Valuation and Rating (Scotland) Act 1956;

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“the 1966 Act” means the ^{M7}Local Government (Scotland) Act 1966;
“the 1968 Act” means the ^{M8}Sewerage (Scotland) Act 1968;
“the 1973 Act” means the ^{M9}Local Government (Scotland) Act 1973;
“the 1975 Act” means the ^{M10}Local Government (Scotland) Act 1975;
“the ^{M11}1980 Act” means the Water (Scotland) Act 1980; and
“water authority” has the meaning assigned to it in section 3 of the 1980 Act.

- (2) In this Act and in any other enactment, whether passed or made before or after the passing of this Act, and unless the context otherwise requires—
- (a) the word “rate” shall mean—
 - (i) the non-domestic rate,
 - (ii) the non-domestic water rate, and
 - (iii) the non-domestic sewerage rate;
 - (b) the expression “non-domestic rate” shall be construed in accordance with the provisions of section 3 of this Act;
 - (c) the expression “non-domestic water rate” shall be construed in accordance with the provisions of section 40 (non-domestic water rate) of the Water (Scotland) Act 1980 (as substituted by paragraph 29 of Schedule 5 to this Act); and
 - (d) the expression “non-domestic sewerage rate” shall be construed in accordance with the provisions of paragraph 19 of the said Schedule 5,
- and cognate expressions shall be construed accordingly.

Textual Amendments

- F1** Words inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\), s. 137, Sch. 12 para. 33\(a\)](#)
- F2** Words inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\), s. 137, Sch. 12 para. 33\(b\)](#)

Marginal Citations

- M1** 1968 c.16.
M2 1956 c.60.
M3 1968 c.47.
M4 1854 c.91.
M5 1947 c.43.
M6 1956 c.60.
M7 1966 c.51.
M8 1968 c.47.
M9 1973 c.65.
M10 1975 c.30.
M11 1980 c.45.

27 Grant for rate relief given to certain recreational clubs.

The following paragraph shall be inserted after paragraph 2 of Part I of Schedule 1 to the ^{M12}Local Government (Scotland) Act 1966—

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- “2A Notwithstanding the provisions of paragraph 1 above, the Secretary of State may, as respects the year 1988-89, make provision for the apportionment of a prescribed part of the needs element to any local authority which, under paragraph (c) of subsection (5) of section 4 of the Local Government (Financial Provisions etc.) (Scotland) Act 1962, reduces or remits rates leviable for that year in respect of the lands and heritages mentioned in the said paragraph (c) or such class as he may determine of such lands and heritages, and such an apportionment shall be by reference to the amount of the reduction or remission granted by the authority as estimated by the Secretary of State or so much of that amount as he may determine to be appropriate to be taken into account for the purposes of this paragraph.”.

Marginal Citations

M12 1966 c.51.

28 Prohibition on arrangements for making of certain determinations under this Act.

In section 56(6) of the 1973 ^{M13}Act (certain local authority functions to be discharged only by the local authority themselves) for the words “determining a rate or” there shall be substituted the words—

- “(a) determining a rate;
- (b) determining the amount of—
 - (i) the personal community charge;
 - (ii) the personal community water charge;
- (c) determining the standard community charge multiplier (within the meaning of section 10 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987); or
- (d)”.

Marginal Citations

M13 1973 c. 65.

29 Appeals.

- (1) An appeal to the sheriff under this Act shall be by way of summary application and shall be lodged with the sheriff clerk within 28 days of the determination, refusal, imposition, requirement, designation or, as the case may be, other matter appealed against or within such longer period as the sheriff may allow.

[^{F3}(1A) The sheriff may, in considering an appeal under this Act, hear and receive evidence.

This subsection is without prejudice to—

- (a) any other enactment, or
- (b) any rule of law,

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relating to the hearing or receiving of evidence in summary applications.]

- (2) An appeal shall lie to the Court of Session, but only on a question of law, from the decision of the sheriff on an appeal to him under this Act.

Textual Amendments

F3 S. 29(1A) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), s. 145, [Sch. 6 para. 25](#)

30 Crown application.

- (1) Parts I and V of this Act apply to Crown land in which there is an interest other than that of the Crown, but this subsection does not render the Crown liable under any of those provisions of this Act.

^{F4}(2)

- (3) The premises in respect of which the standard or the collective community charge or the standard or collective community water charge is payable include Crown land, but [^{F5}where, in relation to any premises, the Crown would, but for this subsection, be liable to pay any such charge, the charge shall not be payable in respect of the premises].

- (4) In this section “Crown land” means land in which there is any interest belonging to Her Majesty in right of the Crown or to a Government department or to a Minister of the Crown or held on behalf of Her Majesty for the purposes of a Government department.

- (5) This section is without prejudice to section 8 of the ^{M14}Crown Private Estates Act 1862.

Textual Amendments

F4 S. 30(2) repealed by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 149, [Sch. 13 Pt. IV](#)

F5 Words substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, [Sch. 12 para. 34](#)

Marginal Citations

M14 1862 c. 37(29:9)

31 Additional powers exercisable by, and procedure for, regulations.

- (1) Such provisions as appear to the Secretary of State to be necessary or expedient for the purposes of rendering this Act of full effect may be prescribed.

- (2) Regulations under this Act may make.

- (a) such supplemental, consequential or transitional provision as the Secretary of State thinks fit;
- (b) different provision for different cases or classes of case.

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- (3) Regulations under this Act shall be made by the Secretary of State by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.

Modifications etc. (not altering text)

C1 S. 31(2)(3) extended by [Community Charges \(General Reduction\) Act 1991 \(c. 9, SIF 81:1,2\), s. 3\(7\)](#)

32 Finance.

There shall be defrayed out of money provided by Parliament—

- (a) sums required for the payment of revenue support grant;
- (b) sums required for the payment of subsidies by virtue of section 24(b) of this Act; and
- (c) any increase attributable to this Act in the sums payable under any other Act out of money so provided.

33 Amendments to Debtors (Scotland) Act 1987.

The ^{M15}Debtors (Scotland) Act 1987 shall be amended as follows—

- (a) in section 1(5) (which relates to time to pay directions), after the word “rates” in paragraph (e) there shall be added—
 - “(ee) in an action by or on behalf of a—
 - (i) levying authority for the payment of any community charge or community water charge within the meaning of section 26 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (which defines terms used by that Act) or any amount payable under section 18(3) (payment of community charges in respect of backdated period, with surcharge and interest) of that Act; or
 - (ii) regional or islands council for payment of any amount payable as a civil penalty under section 17(10) (or (11) (failure to provide information to a registration officer) of that Act,”
- (b) in section 5(4) (which relates to time to pay orders), after the word “authority” in paragraph (e) there shall be added—
 - “(ee) in relation to a debt including any sum due to—
 - (i) a levying authority in respect of any community charge or community water charge within the meaning of section 26 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (which defines terms used in that Act) or any amount payable under section 18(3) (payment of community charges in respect of backdated period, with surcharges and interest) of that Act; or
 - (ii) a regional or islands council in respect of any amount payable as a civil penalty under section 17(10) or

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- (11) (failure to provide information to a registration officer) of that Act,”
- (c) in section 106 (interpretation)—
- (i) after the definition of “employer” there shall be inserted—
- ““levying authority” has the meaning assigned to it in paragraph 1 of Schedule 2 to the Abolition of Domestic Rates Etc. (Scotland) Act 1987 and, in relation to community water charges, means the regional or islands council;” and
- (ii) in the definition of “summary warrant”, after the word “of”, where first occurring, there shall be inserted the words “paragraph 7 of Schedule 2 to the Abolition of Domestic Rates Etc. (Scotland) Act 1987 or”; and
- (d) in paragraph 35 of Schedule 5, in the definition of “creditor” there shall be inserted at the end—
- “(d) for the purposes of—
- (i) paragraph 7 of Schedule 2 to the Abolition of Domestic Rates Etc. (Scotland) Act 1987, the levying authority;
- (ii) that paragraph as read with section 17(10) or (11) of that Act, the regional or islands council.”.

Marginal Citations

M15 1987 c. 18.(45:2)

34 Repeals.

The enactments specified in Schedule 6 to this Act are repealed to the extent specified in the third column of that Schedule.

35 Citation, commencement and extent.

- (1) This Act may be cited as the Abolition of Domestic Rates Etc. (Scotland) Act 1987.
- (2) This Act shall come into force on such day as the Secretary of State may by order appoint and different days may be so appointed for different provisions or for different purposes.
- (3) An order under subsection (2) above may include such transitional provision as appears to the Secretary of State to be necessary or expedient in connection with the provisions thereby brought into force.
- (4) This Act applies to Scotland only.

Subordinate Legislation Made

P1 Power of appointment conferred by s. 35(2) exercised: 14.9.1987, 1.10.1988, 1.4.1989, 1.4.1994 appointed for specified provisions by [S.I. 1987/1489](#)

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