



Local Government Finance Act 1992

1992 CHAPTER 14

PART IV

MISCELLANEOUS

Scottish provisions

111 Statutory and other references to rateable values etc.

(1) Where—

- (a) in any deed relating to heritable property executed before 1st April 1989 there is any provision which apportions any liability according to the assessed rental or, as the case may be, the gross annual, net annual or rateable value of any properties; and
- (b) all the properties involved in the apportionment appear in the valuation roll in force immediately before 1st April 1989; and
- (c) one or more of the properties constitute dwellings,

then, with effect from 1st April 1989, any reference to the assessed rental or, as the case may be, to any of those values in any such deed shall, unless the context otherwise requires, be construed as a reference to the net annual value or, as the case may be, to the gross annual, net annual or rateable value which appears in relation to any of those properties in the valuation roll in force immediately before that date.

(2) Where in any document executed before 1st April 1989 there is a reference to the assessed rental or, as the case may be, to the gross annual, net annual or rateable value of any property which—

- (a) constitutes a dwelling; and
- (b) appears in the valuation roll in force immediately before 1st April 1989,

then, with effect from that date that reference shall, unless the context otherwise requires, be construed as a reference to the net annual value or, as the case may be, to the gross annual, net annual or rateable value which appears in relation to that property in the valuation roll in force immediately before that date.

Changes to legislation: Local Government Finance Act 1992, Section 111 is up to date with all changes known to be in force on or before 14 April 2024. 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](#)

- (3) Subject to subsection (4) below, where in any enactment (including an enactment contained in a subordinate instrument) there is a reference to the gross annual value, net annual value or rateable value of any property which constitutes a dwelling, then, with effect from 1st April 1989, that reference shall, unless the context otherwise requires, be construed as a reference to the gross annual value, net annual value or rateable value—
- (a) subject to subsection (6) below, which appears in relation to that property in the valuation roll in force immediately before that date; or
 - (b) subject to subsection (7) below, in the case of such property which does not come into existence or occupancy as a dwelling until after that date, which would have appeared in the roll in respect of it had it been in existence or occupancy as such immediately before that date.
- (4) Where in any enactment (including an enactment contained in a subordinate instrument or an enactment which falls to be construed in accordance with subsection (3) above) there is a reference to a rate or rateable value or to any factor connected with rating, or valuation for rating, the Secretary of State may make regulations providing that the reference shall instead be such as is prescribed.
- (5) Regulations may provide as mentioned in subsection (4) above—
- (a) as regards such enactment, or enactments of such description, as may be prescribed;
 - (b) in such way as the Secretary of State thinks fit (whether by amending enactments or otherwise).
- (6) Where, before or after 1st April 1989, there is a material change of circumstances, within the meaning of section 37(1) of the 1975 Act—
- (a) in relation to any such property as is mentioned in subsection (3)(a) above; and
 - (b) in respect of which no alteration has been made to the valuation roll in force immediately before that date,
- references in that subsection to the gross annual, net annual or rateable value of that property which appears in the roll in force immediately before that date shall be construed as references to the gross annual, net annual or rateable value which would have so appeared had that roll been altered to take account of that material change of circumstances.
- (7) Where there is a material change of circumstances, within the meaning of section 37(1) of the 1975 Act, in relation to any such property as is mentioned in subsection (3) (b) above, references in that subsection to the gross annual, net annual or rateable value of that property which would have appeared in respect of it in the roll in force immediately before 1st April 1989 shall be construed as references to the gross annual, net annual or rateable value which would have so appeared had that material change of circumstances been taken into account.
- (8) The assessor shall, at the request of any person and on payment of such fee as may be prescribed, certify—
- (a) what would have appeared in the valuation roll in force immediately before 1st April 1989 as the gross annual value, net annual value or rateable value of any such property as is mentioned in subsection (3)(b) above; or
 - (b) what would have appeared in that roll as the gross annual value, net annual value or rateable value of any such property as is mentioned in subsection (3) above had that roll been altered to take account of any material change of

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circumstances, within the meaning of section 37(1) of the 1975 Act, occurring before or after that date.

(9) An appeal shall lie—

- (a) against any certificate issued by the assessor under subsection (8) above; or
 - (b) against any refusal by the assessor to issue a certificate under that subsection,
- and the provisions of the Valuation Acts in regards to appeals and complaints shall apply, subject to such modifications and adaptations as may be prescribed, for the purposes of this subsection.

(10) Without prejudice to section 35 of the ^{M1}Lands Valuation (Scotland) Act 1854 (which relates to the preservation of valuation rolls by the Keeper of the Records of Scotland), the assessor for each valuation area shall retain a copy of the valuation roll in force immediately before 1st April 1989 for the purposes of this Act; and the copy so retained shall be made available for public inspection at the assessor's offices during ordinary business hours.

[^{F1}(10A) For the purposes of subsection (10) above, on and after 1st April 1996 the valuation roll which an assessor for a valuation area constituted under section 27 of the Local Government etc. (Scotland) Act 1994 is required to retain shall be the valuation roll for every valuation area existing before that date any part of which lies within his valuation area.]

(11) Where the net annual value of any property does not appear, or would not have appeared, in the valuation roll in force immediately before 1st April 1989, references in this section to the appearance in that roll of the net annual value of that property shall be taken as references to the appearance of its rateable value.

(12) For the purposes of this section "gross annual value", "net annual value" and "rateable value" shall continue to be construed in accordance with the provisions of section 6 of the 1956 Act as those provisions had effect immediately before 1st April 1989.

Textual Amendments

F1 .S. 111(10A) inserted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(15)** (with s. 128(8)); S.I. 1996/323, **art. 4(b)(c)**

Marginal Citations

M1 1854 c. 91.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act applied (with modifications) by [S.I. 2010/875 reg. 16Sch. 2](#) (This amendment not applied to [legislation.gov.uk](#). The amending S.I. was revoked before ever coming into force by [S.I. 2010/1906, reg. 2](#))

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 6(2)(ea) inserted by [2012 c. 17 s. 13\(1\)](#)