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*Changes to legislation:* There are currently no known outstanding effects for the Local Government etc. (Scotland) Act 1994, Paragraph 60. (See end of Document for details)

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## SCHEDULE 13

### MINOR AND CONSEQUENTIAL AMENDMENTS

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

- 60 (1) The Local Government (Financial Provisions) (Scotland) Act 1963 shall be amended in accordance with this paragraph.
- (2) For subsection (4) of section 7 (apportionment) substitute—
- “(4) The assessor for each valuation area shall, not later than the date prescribed by order under section 13 of the Act of 1956 in the year preceding any year of revaluation, estimate the rateable valuation in that year of revaluation of that area, and shall send certified copies of the estimate so made to the rating authority for that area and to the Secretary of State.”.
- (3) In section 15 (comparison with other lands and heritages)—
- (a) in subsection (1B)—
- (i) for the words from the <sup>M1</sup>beginning to “General Rate Act 1967” substitute “ The rateable value ascribed in the non-domestic rating list maintained under the Local Government Finance Act 1988 ”;
- (ii) after “England and Wales” insert “ such as is mentioned in paragraph 2(1) of Schedule 6 to that Act ”; and
- (iii) for the words “net annual”, where they secondly occur, substitute “ rateable ”;
- (b) after subsection (1B) insert—
- “(1BA) The rateable value ascribed in the non-domestic rating list maintained under the Local Government Finance Act 1988 to a hereditament in England and Wales such as is mentioned in paragraph 2(1A) of Schedule 6 to that Act shall, for the purposes of subsections (1) and (1A) above, be treated as equal to the rent which, assuming such a letting of the hereditament as is required to be assumed for the purposes of subsection (1B) above, would reasonably be attributable to the non-domestic use of property.
- (1BB) The rateable value ascribed in the non-domestic rating list maintained under the Local Government Finance Act 1988 to a hereditament in England and Wales such as is mentioned in paragraph 2(1B) of Schedule 6 to that Act shall, for the purposes of subsections (1) and (1A) above, be treated as equal to the rent which, assuming such a letting of the hereditament as is required to be assumed for the purposes of subsection (1B) above, would, as regards the part of the hereditament which is not exempt from local non-domestic rating, be reasonably attributable to the non-domestic use of property.”;
- (c) in subsection (1C)(b)—
- (i) after “(1B)” insert “ , (1BA) or (1BB) ”; and
- (ii) for “that subsection” substitute “ the said subsection (1B), (1BA) or (1BB) ”; and

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- (d) in subsection (2), for the words “section 4 of the Local Government (Scotland) Act 1975” substitute “section 29 of the Local Government etc. (Scotland) Act 1994”.
- (4) For section 18 (lands and heritages not deemed to be occupied if subject to tenancy etc.) substitute—

**“18 Definition of “occupier”.**

Notwithstanding anything in the definition of “occupier” in subsection (1) of section 379 of the Act of 1947, lands and heritages shall not be deemed for the purposes of section 24 of the <sup>M2</sup>Local Government (Scotland) Act 1966 to be occupied as respects the year 1994-95 or any subsequent year by reason only that they are subject to a tenancy or sub-tenancy.”.

- (5) In section 26(2) (interpretation), in the definition of “local authority”, for the words “regional, islands or district council” substitute “council constituted under section 2 of the Local Government etc. (Scotland) Act 1994”.

**Commencement Information**

- I1** Sch. 13 para. 60 wholly in force at 1.4.1996; Sch. 13. para. 60 not in force at Royal Assent see s. 184(2); Sch. 13. para. 60(1)(3)(a)-(c) in force at 4.1.1995 by S.I. 1994/2850, art. 3(c)(iv); Sch. 13 para. 60(4) in force at 1.4.1995 by S.I. 1994/3150, art. 4(c)(ii); Sch. 13 para. 60 in force at 1.4.1996 insofar as not already in force by S.I. 1996/323, art. 4(1)(c)

**Marginal Citations**

- M1** 1988 c. 41.  
**M2** 1966 c. 51.

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