

SCHEDULES

SCHEDULE 1

Section 1.

RELIEF FROM NON-DOMESTIC RATES FOR GENERAL STORES ETC. IN RURAL SETTLEMENTS: ENGLAND AND WALES

1 After section 42 of the 1988 Act there is inserted—

“42A Rural settlement list.

- (1) Each billing authority shall compile and maintain, in accordance with section 42B below, a list (to be called its rural settlement list).
- (2) A rural settlement list shall have effect for each chargeable financial year and shall identify for each such year any settlements mentioned in subsection (3) below.
- (3) The settlements referred to in subsection (2) above are those which—
 - (a) are wholly or partly within the authority’s area,
 - (b) appear to the authority to have had a population of not more than 3,000 on the last 31st December before the beginning of the chargeable financial year in question, and
 - (c) in that financial year are wholly or partly within an area designated by the Secretary of State by order as a rural area for the purposes of this section.
- (4) A rural settlement list must identify the boundaries of each settlement (whether by defining the boundaries or referring to boundaries defined in a map or other document), but if a settlement is not wholly within the area of a billing authority the list need not identify the boundaries outside the authority’s area.
- (5) An order under subsection (3)(c) above may provide for designating as a rural area any area for the time being identified by any person, in any manner, specified in the order.
- (6) Subsection (1) above does not apply to a billing authority in respect of any chargeable financial year for which there are no such settlements as are mentioned in subsection (3) above (and, accordingly, if the authority has compiled a rural settlement list, it shall cease to maintain that list).

42B Preparation and maintenance of lists.

- (1) The billing authority shall, throughout the period of three months preceding the beginning of the first chargeable financial year for which a rural settlement list is to have effect, make available for inspection a draft of the list in the form in which the authority proposes that it should have effect for that year.

Changes to legislation: Local Government and Rating Act 1997 is up to date with all changes known to be in force on or before 23 June 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

- (2) In each chargeable financial year for which a rural settlement list has effect the billing authority shall (if it appears to the authority that section 42A(1) above will apply to the authority in respect of the next chargeable financial year) review the list and consider whether or not, for the next chargeable financial year, any alterations are required to the list in order to give effect to section 42A(2) above.
- (3) If following the review the authority considers that any such alterations are required for that year, it shall, throughout the three months preceding the beginning of that year, make available for inspection a draft of the list in the form in which the authority proposes that it should have effect for that year.
- (4) A billing authority which has compiled a rural settlement list shall make it available for inspection in the form in which the list has effect for each chargeable financial year to which it relates.
- (5) Where a billing authority is required to make any list or draft available for inspection under this section, it shall make the list or draft available at any reasonable hour (and free of charge) at its principal office”.

^{F1}2

Textual Amendments

- F1** Sch. 1 para. 2 omitted (1.4.2024 with effect in relation to financial years beginning on or after that date) by virtue of [Non-Domestic Rating Act 2023 \(c. 53\)](#), s. 19(2)(b), [Sch. para. 16](#)

3

[^{F2}In section 47 (discretionary relief)—

- (a) in subsection (1), after “(3) below” there is inserted “ or the rural settlement condition and the second condition mentioned in subsection (3) below ” and for “43(4) to (6)” there is substituted “ 43(4) to (6B) ”,
- (b) after subsection (3) there is inserted—

“(3A) The rural settlement condition is—

- (a) that on the chargeable day the hereditament is within a settlement identified in the billing authority’s rural settlement list for the chargeable financial year in which that day falls, and
- (b) that the rateable value of the hereditament shown in the local non-domestic rating list at the beginning of the chargeable financial year is not more than any amount prescribed by the Secretary of State by order.

(3B) Where section 43(6B)(c) above does not apply, the billing authority shall not, by virtue of subsection (3A) above, make such a decision as is referred to in subsection (3) above unless it is satisfied that—

- (a) the hereditament is used for purposes which are of benefit to the local community, and
- (b) it would be reasonable for the billing authority to make such a decision, having regard to the interests of persons liable to pay council tax set by it”.]

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Textual Amendments

F2 Sch. 1 para. 3 repealed (1.4.2012 for E.) by Localism Act 2011 (c. 20), ss., 240(3)(f), Sch. 25 Pt. 10; S.I. 2012/628, art. 5(c)

4 [F3 In section 48 (discretionary relief: supplementary), at the end of subsection (1) there is added “ (but subsection (5) below does not apply for the purposes of subsection (3B)(a) of that section) ”.]

Textual Amendments

F3 Sch. 1 para. 4 repealed (1.4.2012 for E.) by Localism Act 2011 (c. 20), ss., 240(3)(f), Sch. 25 Pt. 10; S.I. 2012/628, art. 5(c)

F45

Textual Amendments

F4 Sch. 1 para. 5 omitted (1.4.2024 with effect in relation to financial years beginning on or after that date) by virtue of Non-Domestic Rating Act 2023 (c. 53), s. 19(2)(b), Sch. para. 16

F56

Textual Amendments

F5 Sch. 1 para. 6 omitted (1.4.2024 with effect in relation to financial years beginning on or after that date) by virtue of Non-Domestic Rating Act 2023 (c. 53), s. 19(2)(b), Sch. para. 16

SCHEDULE 2

Section 5.

RELIEF FROM NON-DOMESTIC RATES FOR GENERAL STORES ETC. IN RURAL SETTLEMENTS: SCOTLAND

Rural settlement list

- 1 (1) Each rating authority must compile and maintain, in accordance with paragraph 2, a list (to be called its rural settlement list).
- (2) A rural settlement list is to have effect for each financial year and must identify for each financial year any settlements mentioned in sub-paragraph (3).
- (3) The settlements referred to in sub-paragraph (2) are those which—
 - (a) are wholly or partly within the authority’s area,
 - (b) appear to the authority to have had a population of not more than 3,000 on the last 31st December before the beginning of the financial year in question, and
 - (c) in that financial year are wholly or partly within an area designated by the Secretary of State by order as a rural area for the purposes of this paragraph.

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- (4) A rural settlement list must identify the boundaries of each settlement (whether by defining the boundaries or referring to boundaries defined in a map or other document), but if a settlement is not wholly within the area of a rating authority the list need not identify the boundaries outside the authority's area.
- (5) An order under sub-paragraph (3)(c) may provide for designating as a rural area any area for the time being identified by any person, in any manner, specified in the order.
- (6) Sub-paragraph (1) does not apply to a rating authority in respect of any financial year for which there are no such settlements as are mentioned in sub-paragraph (3) (and, accordingly, if the authority have compiled a rural settlement list, they are to cease to maintain that list).

Preparation and maintenance of lists

- 2 (1) The rating authority must, throughout the period of three months preceding the beginning of the first financial year for which a rural settlement list is to have effect, make available for inspection a draft of the list in the form in which the authority propose that it should have effect for that year.
- (2) In each financial year for which a rural settlement list has effect the rating authority must (if it appears to the authority that paragraph 1(1) will apply to the authority in respect of the next financial year) review the list and consider whether or not, for the next financial year, any alterations are required to the list in order to give effect to paragraph 1(2).
- (3) If following the review the authority consider that any such alterations are required for that year, they must, throughout the three months preceding the beginning of that year, make available for inspection a draft of the list in the form in which they propose that it should have effect for that year.
- (4) A rating authority which has compiled a rural settlement list must make it available for inspection in the form in which the list has effect for each financial year to which it relates.
- (5) Where a rating authority are required to make any list or draft available under this paragraph, they must make the list or draft available at any reasonable hour (and free of charge) at their principal office.

Mandatory relief

- 3 (1) For any period in a financial year where sub-paragraph (2) applies to lands and heritages, the non-domestic rate leviable in respect of the lands and heritages is to be one half of the non-domestic rate which would have been leviable apart from this paragraph.
- (2) This sub-paragraph applies where—
 - (a) the lands and heritages are within a settlement identified in the rating authority's rural settlement list for the financial year in which the period falls,
 - (b) the rateable value of the lands and heritages shown in the valuation roll at the beginning of that financial year is not more than any amount prescribed by the Secretary of State by order, and
 - (c) during the period concerned—

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- (i) the whole or part of the lands and heritages is used as a qualifying general store^[F6], qualifying food store] or qualifying post office, or
- (ii) any conditions prescribed by the Secretary of State by order are satisfied;

and sub-paragraphs (3) to (5) apply for the purposes of this sub-paragraph.

- (3) The whole or part of lands and heritages is used as a qualifying general store for any period in a financial year if—

- (a) a trade or business consisting wholly or mainly of the sale by retail of both food for human consumption (excluding confectionery) and general household goods is carried on there, and
- (b) such a trade or business is not carried on in any other lands and heritages or part of any lands and heritages, in the settlement concerned.

[^{F7}(3A) The whole or part of lands and heritages is used as a qualifying food store for any period in a financial year if a trade or business consisting wholly or mainly of the sale by retail of food for human consumption (excluding confectionery and excluding the supply of food in the course of catering) is carried on there.]

[^{F8}(3B) In subsection (3A) above, the supply of food in the course of catering includes—

- (a) any supply of food for consumption on the premises on which it is supplied; and
- (b) any supply of hot food for consumption off those premises;

and for the purposes of paragraph (b) above “ hot food ” means food which, or any part of which—

- (i) has been heated for the purposes of enabling it to be consumed at a temperature above the ambient air temperature; and
- (ii) is at the time of supply above that temperature.]

- (4) The whole or part of lands and heritages is used as a qualifying post office for any period in a financial year if—

- (a) it is used for the purposes of [^{F9}a universal service provider (within the meaning of [^{F10}Part 3 of the Postal Services Act 2011]) and in connection with the provision of a universal postal service (within the meaning of [^{F11}that Part])], and
- (b) neither the whole nor part of other lands and heritages in the settlement concerned is so used.

- (5) Where the whole or part of lands and heritages is used as a qualifying general store or qualifying post office for any period in a financial year, it is not to be treated as ceasing to be so used merely because the condition in sub-paragraph (3)(b) or (4)(b) ceases to be satisfied.

[^{F12}(6) The amendments to this paragraph made by section 29 of the Local Government in Scotland Act 2003 (asp 1) (which extend mandatory relief to certain food stores) are to have effect only as respects financial years beginning on or after 1st April 2003.]

Textual Amendments

- F6** Words in Sch. 2 para. 3(2)(c)(i) inserted (1.4.2003) by [Local Government in Scotland Act 2003 \(asp 1\)](#), ss. 29(a), 62(2); S.S.I. 2003/134, art. 2(1), Sch.

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- F7** Sch. 2 para. 3(3A) inserted (1.4.2003) by [Local Government in Scotland Act 2003 \(asp 1\)](#), **ss. 29(b)**, 62(2); [S.S.I. 2003/134](#), art. 2(1), Sch.
- F8** Sch. 2 para. 3(3B) inserted (1.4.2003) by [Local Government in Scotland Act 2003 \(asp 1\)](#), **ss. 29(b)**, 62(2); [S.S.I. 2003/134](#), art. 2(1), Sch.
- F9** Words in Sch. 2 para. 3(4)(a) substituted (26.3.2001) by [2000 c. 26, s. 127\(4\)](#), **Sch. 8 Pt. II para. 25**; [S.I. 2001/1148](#), art. 2, Sch. (with art. 34)
- F10** Words in Sch. 2 para. 3(4)(a) substituted (1.10.2011) by [Postal Services Act 2011 \(c. 5\)](#), s. 93(2)(3), **Sch. 12 para. 148(a)**; [S.I. 2011/2329](#), art. 3
- F11** Words in Sch. 2 para. 3(4)(a) substituted (1.10.2011) by [Postal Services Act 2011 \(c. 5\)](#), s. 93(2)(3), **Sch. 12 para. 148(b)**; [S.I. 2011/2329](#), art. 3
- F12** Sch. 2 para. 3(6) inserted (1.4.2003) by [Local Government in Scotland Act 2003 \(asp 1\)](#), **ss. 29(c)**, 62(2); [S.S.I. 2003/134](#), art. 2(1), Sch.

^{F13}^{F14}3(A) For any period (“the relevant period”) in a financial year beginning on or after 1st April 2003 where sub-paragraph (2) applies to lands and heritages, the non-domestic rate leviable in respect of the lands and heritages is to be one half of the non-domestic rate which would have been leviable apart from this paragraph.

(2) This sub-paragraph applies where—

- (a) the rateable value of the lands and heritages shown in the valuation roll at the beginning of the financial year in which the relevant period falls is not more than any amount prescribed by the Scottish Ministers by order,
- (b) the lands and heritages consist wholly or mainly of land or a building which, on at least 183 days during the period of one year which ends immediately before this sub-paragraph comes into effect, was (or was, by virtue of any enactment, treated as being) agricultural lands and heritages for the purposes of section 7(3) (no agricultural lands and heritages to be entered in the valuation roll) of the Valuation and Rating (Scotland) Act 1956 (c. 60), and
- (c) during the relevant period, the land or building—
 - (i) is not (and is not, by virtue of any enactment, treated as being) agricultural lands and heritages for those purposes, and
 - (ii) is occupied by a relevant person.

(3) For the purposes of sub-paragraph (2)(b)—

- (a) any part of the lands and heritages which was, on the days which are taken into account for the purposes of determining whether the condition set out in that sub-paragraph is met, a dwelling (within the meaning of Part II (council tax) of the Local Government Finance Act 1992 (c. 14)) is to be disregarded for the purposes of determining whether that condition is met, and
- (b) a building which has replaced a building which was, on those days, an agricultural building (within the meaning of section 7(2) of that Act of 1956) is to be treated as if it were the original building.

(4) For the purposes of sub-paragraph (2)(c), land or a building is occupied by a relevant person if it is occupied by—

- (a) the person who occupied the land or building on the days which are taken into account for the purposes of determining whether the condition set out in sub-paragraph (2)(b) is met, or
- (b) a member of that person’s family.

(5) If the land or building was occupied, on the days which are taken into account for the purposes of determining whether the condition set out in sub-paragraph (2)(b) is

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met, by a body corporate or a partnership, the reference in subsection (4)(a) above to a person is to be treated as a reference to—

- (a) any person who, on each of those days, had (alone or together with members of that person’s family)—
 - (i) more than half the voting rights in the company, or
 - (ii) the right to appoint or remove a majority of the directors of the company, or, as the case may be
 - (b) any person who, together with members of that person’s family, were, on each of those days, both, all or a majority of the partners in the partnership.
- (6) In determining, for the purposes of sub-paragraph (4)(b) or (5), whether a person is a member of the same family as another—
- (a) a person is to be so treated if that person is—
 - (i) the spouse or a brother or sister of the spouse,
 - (ii) a parent or other ascendant or child (or step-child) or other descendant,
 - (iii) a brother or sister or the spouse of a brother or sister, or
 - (iv) an uncle, aunt, niece, nephew or cousin,
 of the other, and
 - (b) a person is to be treated as another’s spouse if they live together—
 - (i) as if they were husband and wife, or
 - (ii) in a relationship which has the characteristics of the relationship between husband and wife except that the persons are of the same gender.
- (7) Sub-paragraph (2) does not apply to land and heritages during any period in which section 7B (rate relief for certain buildings used for breeding or rearing horses) of that Act of 1956 applies in relation to the land and heritages.
- (8) Subject to sub-paragraph (9), this paragraph ceases to have effect at the end of the period of five years beginning with the day on which this paragraph comes into effect.
- (9) The Scottish Ministers may by order extend or further extend the period mentioned in sub-paragraph (8).
- (10) If the period is extended or further extended sub-paragraph (2) does not apply to lands and heritages after the end of the period of five years beginning with the day on which it first applied to the lands and heritages.]

Textual Amendments

- F13** Sch. 2 para. 3A ceases to have effect by virtue of 1997 c. 29 Sch. 2 para. 3A(8)(9) (as inserted) (1.4.2008) by virtue of [Local Government in Scotland Act 2003 \(asp 1\)](#), **ss. 28(3), 62(2)**; [S.S.I. 2003/134, art. 2\(1\), sch.](#)
- F14** Sch. 2 para. 3A inserted (1.4.2003) by [Local Government in Scotland Act 2003 \(asp 1\)](#), **ss. 28(3), 62(2)**; [S.S.I. 2003/134, art. 2\(1\), Sch.](#)

Discretionary relief

- 4 (1) Without prejudice to section 25A of the ^{M1}Local Government (Scotland) Act 1966, a rating authority may reduce or remit any non-domestic rate leviable in respect

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of lands and heritages for any period in a financial year in which [^{F15}any of the conditions mentioned in sub-paragraphs (2) to (2B) applies].

(2) [^{F16}The first of those conditions] is—

- (a) that the lands and heritages are within a settlement identified in the rating authority's rural settlement list for the financial year in which the period falls, and
- (b) that the rateable value of the lands and heritages shown in the valuation roll at the beginning of that financial year is not more than any amount prescribed by the Secretary of State by order.

[^{F17}(2A) The second of those conditions is that paragraph 3A(2) applies in relation to the lands and heritages.]

[^{F17}(2B) The third of those conditions is that—

- (a) section 7B (rate relief for certain buildings used for breeding or rearing horses) of that Act of 1956 applies in relation to the lands and heritages,
- (b) that section did not apply in relation to the lands and heritages before 1st April 2003, and
- (c) the rateable value of the lands and heritages shown in the valuation roll at the beginning of the financial year is not more than any amount prescribed by the Scottish Ministers by order.]

(3) Where paragraph 3(2)(c) does not apply, the rating authority must not, by virtue of this paragraph, make a reduction or remission unless they are satisfied that—

- (a) the lands and heritages are used for purposes which are of benefit to the local community, and
- (b) it would be reasonable for the rating authority to make such a reduction or remission, having regard to the interests of persons liable to pay council tax set by them.

[^{F18}(4) The amendments to this paragraph made by section 28 of the Local Government in Scotland Act 2003 (asp 1) (which allow discretionary relief to be given to certain former agricultural premises and certain buildings used for breeding or rearing horses) are to have effect only as respects financial years beginning on or after 1st April 2003.]

Textual Amendments

- F15** Words in Sch. 2 para. 4(1) substituted (1.4.2003) by [Local Government in Scotland Act 2003 \(asp 1\), ss. 28\(4\)\(a\), 62\(2\); S.S.I. 2003/134, art. 2\(1\), Sch.](#)
- F16** Words in Sch. 2 para. 4(2) substituted (1.4.2003) by [Local Government in Scotland Act 2003 \(asp 1\), ss. 28\(4\)\(b\), 62\(2\); S.S.I. 2003/134, art. 2\(1\), Sch.](#)
- F17** Sch. 2 para. 4(2A)(2B) inserted (1.4.2003) by [Local Government in Scotland Act 2003 \(asp 1\), ss. 28\(4\)\(c\), 62\(2\); S.S.I. 2003/134, art. 2\(1\), Sch.](#)
- F18** Sch. 2 para. 4(4) inserted (1.4.2003) by [Local Government in Scotland Act 2003 \(asp 1\), ss. 28\(4\)\(d\), 62\(2\); S.S.I. 2003/134, art. 2\(1\), Sch.](#)

Modifications etc. (not altering text)

- C1** Sch. 2 para. 4 excluded (1.4.2000) by [S.S.I. 2000/92, art. 20](#)
- C2** Sch. 2 para. 4 excluded (1.4.2019) by [The Non-Domestic Rates \(Levying\) \(Scotland\) Regulations 2019 \(S.S.I. 2019/39\), regs. 1, 5\(b\)](#)

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Marginal Citations

M1 1966 c. 51.

Interpretation

- 5 In this Schedule—
- “financial year” means the twelve months ending with 31st March,
 - “non-domestic rate” is to be construed in accordance with section 7B of the ^{M2}Local Government (Scotland) Act 1975,
 - “rateable value” is to be construed in accordance with section 6 of the ^{M3}Valuation and Rating (Scotland) Act 1956.

Marginal Citations

M2 1975 c. 30.

M3 1956 c. 60.

SCHEDULE 3

Section 33(1).

MINOR AND CONSEQUENTIAL AMENDMENTS

Valuation and Rating (Scotland) Act 1956 (c.60)

- 1 After section 6A(1) of the Valuation and Rating (Scotland) Act 1956 (power of Secretary of State to combine and divide lands and heritages) there is inserted—
- “(1A) An order specifying lands and heritages for the purposes of paragraph (a) of subsection (1) above may also provide rules to determine who is to be treated as owner or occupier of any of the specified lands and heritages.”.

Local Government (Financial Provisions etc.) (Scotland) Act 1962 (c.9)

- 2 In section 4 of the Local Government (Financial Provisions etc.) (Scotland) Act 1962 (reduction and remission of rates)—
- (a) in subsection (5) for “the following subsection” there is substituted “subsection (6) or, as the case may be, (6A) of this section”,
 - (b) in subsection (6) for “the following subsection” there is substituted “subsection (7) of this section”, and
 - (c) after subsection (6) there is inserted—
- “(6A) Without prejudice to subsection (6) of this section, where any reduction or remission of rates is determined under subsection (5) of this section in the first six months of a year, the reduction or remission may be granted—
- (a) for the preceding year;
 - (b) for a specified term of years, not exceeding five, beginning not earlier than the preceding year nor more than twenty four months after the date of the determination;

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- (c) for an indefinite period beginning not earlier than the preceding year, subject to the exercise by the rating authority of their powers under subsection (7) of this section.”.

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

- 3 In section 19 of the Local Government (Financial Provisions) (Scotland) Act 1963 (certain parks not to be entered in valuation roll), for subsection (1) there is substituted—

“(1) Subject to subsections (1A) and (1B) below, lands and heritages which consist of a park vested in or under the control of—

- (a) a local authority; or
- (b) a Minister of the Crown or Government department or any other officer or body exercising functions on behalf of the Crown,

and any building comprised in any such park which is used for purposes ancillary to those of the park, shall not be entered in the valuation roll.

(1A) Subsection (1)(a) above does not apply to a park from which the local authority derives a net profit.

(1B) Subsection (1)(b) above does not apply unless the park is available for free and unrestricted use by members of the public.

(1C) In construing subsection (1B) above any temporary closure (at night or otherwise) shall be ignored.”.

Local Government Act 1972 (c. 70)

- 4 The Local Government Act 1972 is amended as follows.

- 5 In section 6 (term of office and retirement of district and county councillors)—

- (a) in subsection (2)(c), for the words from “by an order” to the end there is substituted “ as mentioned in subsection (3) below ”, and
- (b) after subsection (2) there is added—

“(3) The number of councillors referred to in subsection (2)(c) above may be provided—

- (a) by an order under paragraph 3 of Schedule 3 to this Act;
- (b) under or by virtue of the provisions of section 7 below;
- (c) by an order under Part II of the Local Government Act 1992; or
- (d) by an order under section 14 of the Local Government and Rating Act 1997.”

- 6 (1) Section 9 (parish meetings and councils) is amended as follows.

(2) Subsections (2), (3) and (5) are omitted.

(3) In subsection (4), for “or Part II of the Local Government Act 1992” there is substituted “ Part II of the Local Government Act 1992 or section 14 of the Local Government and Rating Act 1997, ”.

(4) In subsection (6)—

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- (a) for “this section” (in the first place it appears) there is substituted “ section 16 of the Local Government and Rating Act 1997 ”, and
 - (b) for “this section” (in the second place it appears) there is substituted “ section 16 of the Act of 1997 ”.
- 7 In section 11 (orders for grouping parishes under common parish councils), in subsection (5)—
- (a) “section 9 or” is omitted,
 - (b) after “1992” there is inserted “ or section 16 of the Local Government and Rating Act 1997 ”, and
 - (c) for “that section or subsection” there is substituted “ subsection (4) above or section 16 of the Local Government and Rating Act 1997 ”.
- 8 In section 12 (provision supplementary to provisions about parish meetings and councils), in subsection (1), “9” is omitted.
- 9 In section 16(1) (number of parish councillors), for the words from “shall” to the end there is substituted “ shall not be less than five. ”.
- 10 In paragraph 10 of Schedule 3 (electoral arrangements for certain parish councils), for “or Part II of the Local Government Act 1992” in each place it appears there is substituted “ of this Act, Part II of the Local Government Act 1992 or Part II of the Local Government and Rating Act 1997 ”.

Local Government (Scotland) Act 1975 (c. 30)

- 11 The Local Government (Scotland) Act 1975 is amended as follows.
- 12 In section 2 (alterations to the valuation roll)—
- (a) in subsection (1), paragraph (ee) is omitted,
 - (b) after subsection (1) there is inserted—
 - “(1A) Subject to subsection (2)(cc) below, the assessor for any valuation area shall, as respects that area, alter the roll to give effect to any decision following an appeal or complaint under the Valuation Acts to a court, tribunal or valuation appeal committee and such alteration shall have effect from such date as shall be determined by the court, tribunal or committee.”, and
 - (c) in subsection (2)—
 - (i) in paragraph (c) omit the words in the proviso from “or” (in the second place it appears) to “circumstances” (in the first place it appears) and from “or,” (in the fourth place it appears) to the end, and
 - (ii) in paragraph (cc) for “subsection (1)(ee)” there is substituted “ subsection (1A) ”.
- 13 In section 3 (supplementary valuation provisions)—
- (a) in subsection (1) after “2(1)” there is inserted “ , (1A) ”,
 - (b) in subsection (4) omit the words “at any time while the roll is in force”,
 - (c) after that subsection there is inserted—
 - “(4A) An appeal under subsection (4) above shall be made—

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- (a) on the ground that there has been a material change of circumstances since the entry was made, not more than six months after the roll ceases to be in force;
- (b) on the ground that there has been such an error in the entry as is referred to in section 2(1)(f) of this Act, at any time while the roll is in force.”

14 After section 3 (supplementary valuation provisions) there is inserted —

“3A Assessor’s powers of entry for valuation purposes.

The assessor shall be entitled at any reasonable time of the day, on giving not less than twenty-four hours previous notice in writing to the occupier, to enter, survey and value for the purposes of the Valuation Acts any lands and heritages within the area for which he acts as assessor, and if any person refuses to admit the assessor to enter any lands and heritages or obstructs him in making his survey or valuation he shall be liable on summary conviction to a fine not exceeding level 3 on the standard scale.”

Valuation and Rating (Exempted Classes) (Scotland) Act 1976 (c. 64)

15 In section 2(2) of the Valuation and Rating (Exempted Classes) (Scotland) Act 1976 (supplementary provisions) for “sections 1, 2 and 5(2)” there is substituted “sections 1 and 2”.

Water (Scotland) Act 1980 (c. 45)

16 In section 109(1) of the Water (Scotland) Act 1980, for the definition of “agricultural lands and heritages” there is substituted—

““agricultural lands and heritages” means any lands and heritages used for agricultural or pastoral purposes only or as woodlands, market gardens, orchards, allotments or allotment gardens and any lands exceeding 1011.75 square metres used for the purpose of poultry farming, but does not include any lands occupied together with a house as a park, garden or pleasure ground or any land kept or preserved mainly or exclusively for sporting purposes”.

Representation of the People Act 1983 (c. 2)

17 In section 36 of the Representation of the People Act 1983 (local elections in England and Wales), after subsection (3AB) there is inserted—

“(3AC) Where the polls at—

- (a) the ordinary election of councillors for any electoral division of a county in England in which there are no district councils or an election to fill a casual vacancy occurring in the office of such a councillor, and
- (b) the ordinary election of parish councillors for any parish or an election to fill a casual vacancy occurring in the office of such a councillor,

are to be taken on the same day and the elections are for related electoral areas, the polls at those elections shall be taken together.”

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National Heritage Act 1983 (c. 47)

- 18 (1) Schedule 1 to the National Heritage Act 1983 is amended as follows.
- (2) In paragraph 2 (status of Board of Trustees of Victoria and Albert Museum)—
- (a) in sub-paragraph (4), for “sub-paragraph (5) and any other” there is substituted “the provisions of any ”, and
 - (b) sub-paragraph (5) is omitted.
- (3) In paragraph 12 (status of Board of Trustees of Science Museum)—
- (a) in sub-paragraph (4), for “sub-paragraph (5) and any other” there is substituted “the provisions of any ”, and
 - (b) sub-paragraph (5) is omitted.
- (4) In paragraph 22 (status of Board of Trustees of Armouries)—
- (a) in sub-paragraph (2), for “sub-paragraph (3) and any other” there is substituted “the provisions of any ”, and
 - (b) sub-paragraph (3) is omitted.
- (5) In paragraph 32 (status of Board of Trustees of Royal Botanic Gardens, Kew)—
- (a) in sub-paragraph (4), for “sub-paragraph (5) and any other” there is substituted “the provisions of any ”, and
 - (b) sub-paragraph (5) is omitted.
- 19 In paragraph 2 of Schedule 3 to the National Heritage Act 1983 (status of the Historic Buildings and Monuments Commission for England)—
- (a) in sub-paragraph (4), for “sub-paragraph (5) and any other” there is substituted “the provisions of any ”, and
 - (b) sub-paragraph (5) is omitted.

Dockyard Services Act 1986 (c. 52)

- 20 In section 3(1) of the Dockyard Services Act 1986 (treatment of land in designated dockyards)—
- (a) paragraph (c) and the word “and” preceding it, “or, in Scotland, land or heritages” and “or for public purposes” are omitted, and
 - (b) for “those enactments” there is substituted “that enactment”.

Banking Act 1987 (c. 22)

F19 21

Textual Amendments

F19 Sch. 3 para. 21 repealed (1.12.2001) by S.I. 2001/3649, arts. 1, 359

Local Government Finance Act 1988 (c. 41)

- 22 The Local Government Finance Act 1988 is amended as follows.

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Commencement Information

II Sch. 3 para. 22 wholly in force; Sch. 3 para. 22 not in force at Royal Assent see s. 34; Sch. 3 para. 22 in force for certain purposes at 1.4.1997 by S.I. 1997/1097, art. 2; Sch. 3 para. 22 in force at 1.4.2000 insofar as not already in force by S.I. 1998/2329, art. 3(1)

- 23 In section 47(7) (discretionary relief), after “made” there is inserted “ more than six months ”.
- 24 In section 59 (contributions in aid), for “Crown hereditament” there is substituted “ hereditament which is exempt from local non-domestic rating by virtue of paragraph 19A of Schedule 5 below (property occupied for purposes of visiting forces etc.) ”.
- 25 In section 64 (hereditaments), subsections (5) to (7D) are omitted.
- 26 In section 67 (interpretation), after subsection (5) there is inserted—
 “(5A) In subsection (5) above “Crown hereditament” has the same meaning as in section 65A above.”
- 27 In paragraph 15 of Schedule 5 (exempt parks), in sub-paragraph (3), before paragraph (a) there is inserted—
 “(aa) a Minister of the Crown or Government department or any officer or body exercising functions on behalf of the Crown,”.

National Maritime Museum Act 1989 (c. 8)

- 28 Section 1(6) of the National Maritime Museum Act 1989 (exemption from rates of land occupied for purposes of Museum) is omitted.

Local Government Finance Act 1992 (c. 14)

- 29 In Schedule 12 to the Local Government Finance Act 1992 (payments to local authorities by the Secretary of State), in paragraph 10—
- (a) in sub-paragraph (2)(a), for “any rule of law relating to Crown exemption” there is substituted “ section 7 (exemption for visiting forces etc.) of the Local Government and Rating Act 1997 ”,
 - (b) in sub-paragraph (3)(a)—
 - (i) in paragraph (ii) “and” is omitted,
 - (ii) after paragraph (iii) there is inserted “and
 - (iv) paragraph 4 of Schedule 2 (discretionary relief for rural settlements) to the Local Government and Rating Act 1997”.

Commencement Information

II Sch. 3 para. 29 wholly in force; Sch. 3 para. 29 not in force at Royal Assent see s. 34; Sch. 3 para. 29(b) in force at 1.12.1997 by S.I. 1997/2826, art. 2(d); Sch. 3 para. 29(a) in force at 1.4.2000 by S.I. 1998/2329, art. 3(1)

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SCHEDULE 4

Section 33(2).

REPEALS

Commencement Information

I3 Sch. 4 wholly in force; Sch. 4 not in force at Royal Assent see s. 34; Sch. 4 in force for certain repeals at 19.5.1997 by S.I. 1997/1097, art. 2; Sch. 4 in force for certain further repeals at 18.3.1998 by S.I. 1998/694, art. 2(c); Sch. 4 in force at 1.4.2000 insofar as not already in force by S.I. 1998/2329, art. 3(1)

Chapter	Short title	Extent of repeal
1854 c. 91.	The Lands Valuation (Scotland) Act 1854.	Section 20. Sections 24 to 26.
1867 c. 80.	The Valuation of Lands (Scotland) Amendment Act 1867.	The whole Act.
1894 c. 36.	The Valuation of Lands (Scotland) Acts Amendment Act 1894.	The whole Act.
1928 c. 44.	The Rating and Valuation (Apportionment) Act 1928.	The whole Act.
1929 c. 25.	The Local Government (Scotland) Act 1929.	Section 46.
1930 c. 24.	The Railways (Valuation for Rating) Act 1930.	The whole Act.
1934 c. 22.	The Assessor of Public Undertakings (Scotland) Act 1934.	The whole Act.
1948 c. 26.	The Local Government Act 1948.	Sections 108 and 124.
1952 c. 47.	The Rating and Valuation (Scotland) Act 1952.	Section 1. Section 3. Section 4. Section 5. In section 6(1), the words from “section” where it first appears to “1854.” Section 7. Section 8(1). The First Schedule.

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1954 c. 70.	The Mines and Quarries Act 1954.	Section 191(7).
1956 c. 60.	The Valuation and Rating (Scotland) Act 1956.	Section 20.
1961 c. 34.	The Factories Act 1961.	In section 184(1), the words from the beginning to “aforesaid”.
1966 c. 51.	The Local Government (Scotland) Act 1966.	Section 18.
1972 c. 11.	The Superannuation Act 1972.	In Schedule 6, paragraph 24.
1972 c. 70.	The Local Government Act 1972.	In section 9, subsections (2), (3) and (5). In section 11(5), “section 9 or”. In section 12(1), “9”.
1973 c. 65.	The Local Government (Scotland) Act 1973.	In Schedule 9, paragraphs 37 and 40 to 43.
1975 c. 30.	The Local Government (Scotland) Act 1975.	In section 1, in subsection (2), the words from “(including” to “Assessor”)” and in subsection (6), paragraph (e). In section 2(1), paragraph (c) (i) and paragraph (g). In section 3(2) the words from “other” to “Act” where it first appears. Section 5. In section 37(1), the definition of “the Assessor”. In Schedule 6, in Part I, paragraph 1 and in Part II, paragraphs 2, 3, 7, 8, 9, 17 and 18.
1976 c. 64.	The Valuation and Rating (Exempted Classes) (Scotland) Act 1976.	In section 2, in subsections (1) and (2), paragraph (b) and in subsection (3), the words “or, as the case may be, the Assessor of Public Undertakings (Scotland)”.
1983 c. 47.	The National Heritage Act 1983.	In Schedule 1, paragraphs 2(5), 12(5), 22(3) and 32(5).

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		In Schedule 3, paragraph 2(5).
1984 c. 31.	The Rating and Valuation (Amendment) (Scotland) Act 1984.	In Schedule 2, paragraphs 2 to 5, 8, 10, 13(2) and 16.
1984 c. 54.	The Roads (Scotland) Act 1984.	In Schedule 9, paragraph 26.
1985 c. 16.	The National Heritage (Scotland) Act 1985.	Section 20.
1986 c. 44.	The Gas Act 1986.	In Schedule 7, paragraph 7.
1986 c. 52.	The Dockyard Services Act 1986.	In section 3(1), paragraph (c) and the word “and” preceding it, “or, in Scotland, land or heritages” and “or for public purposes”.
1988 c. 41.	The Local Government Finance Act 1988.	In section 64, subsection (4) (d) and subsections (5) to (7D). Section 65(9). In Schedule 5, paragraphs 10 and 14(3).
1989 c. 8.	The National Maritime Museum Act 1989.	Section 1(6).
1989 c. 42.	The Local Government and Housing Act 1989.	In Schedule 5, paragraphs 33 and 35(2).
1995 c. 45.	The Gas Act 1995.	In Schedule 4, paragraph 8.

Changes to legislation:

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Changes and effects yet to be applied to :

- s. 2(6) repealed by [2003 c. 26 Sch. 8 Pt. 1](#)