



Valuation and Rating (Scotland) Act 1956

1956 CHAPTER 60 4 and 5 Eliz 2

PART I

VALUATION

6 Ascertainment of gross annual value, net annual value and rateable value of lands and heritages.

(1) For the purpose of making up any valuation roll for the year 1961–62 or any subsequent year ^{F1} . . . , the net annual value and the rateable value of any lands and heritages shall, subject to [^{F2}sections 7 to 7B] of this Act [^{F3}and to any Order made under section 6 of the Local Government (Scotland) Act 1975 (c. 30)], be ascertained in accordance with the provisions of this section.

^{F4}(2)

(8) Subject to the provisions [^{F5}of subsection (8ZA) and]of Part III of this Act, the net annual value of any lands and heritages, ^{F6} . . . shall be the rent at which the lands and heritages might reasonably be expected to let from year to year if no grassum or consideration other than the rent were payable in respect of the lease and if the tenant undertook to pay all rates and to bear the cost of the repairs and insurance and the other expenses, if any, necessary to maintain the lands and heritages in a state to command that rent.

[^{F7}(8ZA) In arriving at the net annual value under subsection (8) of lands and heritages consisting of deer forests, regard may be had to such factors relating to deer management as the assessor considers appropriate.]

[^{F8}(8A) The Secretary of State may by regulations made under this subsection prescribe—

- (a) the manner in which and the principles, rules and considerations by reference to which the net annual value of lands and heritages is to be arrived at under subsection (8) above;
- (b) that the principles, rules and considerations referred to in paragraph (a) above or any of them shall be such as are determined in accordance with the regulations.

Changes to legislation: There are currently no known outstanding effects for the Valuation and Rating (Scotland) Act 1956, Section 6. (See end of Document for details)

- (8B) Regulations made under subsection (8A) above—
- (a) may be made so as to apply differently to different areas or in relation to different cases or classes of case;
 - (b) may include such supplementary, incidental, consequential or transitional provisions as appear to the Secretary of State to be necessary or expedient; and
 - (c) shall be made by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.”]

[^{F9}(8C) For the purposes of subsection (8B) above, cases may be defined, described or classified by reference to such factors as the Secretary of State thinks fit.

- (8D) Without prejudice to the generality of subsection (8C) above, a case may be defined, described or classified by reference to one or more of the following factors—
- (a) the physical characteristics of lands and heritages;
 - (b) the fact that lands and heritages are unoccupied or are occupied for purposes prescribed by the regulations or by persons of descriptions so prescribed.]

(9) The rateable value of any lands and heritages shall, ^{F10} . . . , be the net annual value thereof as ascertained ^{F11} . . . or subsection (8) of this section, ^{F11} . . .

(10) Where the amount of the net annual value and of the rateable value in a case where those values are the same, or in any other case the amount of the rateable value, includes a fraction of a pound, the amount of both those values or of the rateable value, as the case may be, shall be increased or reduced, as the case may be, to the nearest complete pound, or if the fraction is ten shillings, the fraction shall be disregarded.

[^{F12}(10A) In subsection (8ZA), “ assessor ” means the assessor appointed under section 27(2) of the Local Government etc. (Scotland) Act 1994 for each valuation area.]

^{F13}(11)

Textual Amendments

- F1** Words repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), s. 34, [Sch. 6](#)
- F2** Words substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1, 2\)](#), s. 145, [Sch. 6 para. 3](#)
- F3** Words in s. 6(1) inserted (31.3.2003 with effect in accordance with arts. 1, 6 of the amending S.S.I.) by [The Water Undertakings \(Rateable Values\) \(Scotland\) Order 2003 \(S.S.I. 2003/187\)](#), [art. 7](#)
- F4** S. 6(2)–(7) repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), s. 34, [Sch. 6](#)
- F5** Words in s. 6(8) inserted (28.6.2016) by [Land Reform \(Scotland\) Act 2016 \(asp 18\)](#), [ss. 76\(2\)\(a\), 130\(1\)](#) (with s. 128); S.S.I. 2016/193, [reg. 2\(1\)](#), [Sch. \(with art. 3\)](#)
- F6** Words repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), s. 34, [Sch. 6](#)
- F7** S. 6(8ZA) inserted (28.6.2016) by [Land Reform \(Scotland\) Act 2016 \(asp 18\)](#), [ss. 76\(2\)\(b\), 130\(1\)](#) (with s. 128); S.S.I. 2016/193, [reg. 2\(1\)](#), [Sch. \(with art. 3\)](#)
- F8** S. 6(8A)(8B) inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1\)](#), s. 137, [Sch. 12 Pt. II para. 4](#)
- F9** S. 6(8C)(8D) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), s. 145, [Sch. 6 para. 5](#)
- F10** Words repealed by [Local Government \(Financial Provisions\) \(Scotland\) Act 1963 \(c. 12\)](#), [s. 10\(1\)](#), [Sch. 3 Pt. II](#)

Changes to legislation: There are currently no known outstanding effects for the Valuation and Rating (Scotland) Act 1956, Section 6. (See end of Document for details)

- F11** Words repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), s. 34, [Sch. 6](#)
- F12** S. 6(10A) inserted (28.6.2016) by [Land Reform \(Scotland\) Act 2016 \(asp 18\)](#), [ss. 76\(2\)\(c\)](#), 130(1) (with s. 128); [S.S.I. 2016/193](#), reg. 2(1), Sch. (with art. 3)
- F13** S. 6(11) repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), s. 34, [Sch. 6](#)

Modifications etc. (not altering text)

- C1** S. 6 applied by [Local Government \(Scotland\) Act 1966 \(c. 51\)](#), [s. 7\(4\)](#)
- C2** S. 6 applied by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), [ss. 5\(10\)](#), 26(1)
- C3** S. 6 continued (1.4.1993) by [Local Government Finance Act 1992 \(c. 14\)](#), [s. 111\(12\)](#) (with s. 118(1)(2) (4)); [S.I. 1993/575](#), [art. 2\(b\)](#)
- C4** S. 6(1) modified (1.4.1995) in relation to the valuation of the prescribed class of lands and heritages by [S.I. 1995/366](#), [arts. 5, 6](#)
 S. 6(1) modified (1.4.1995) in relation to the valuation of the prescribed class of lands and heritages for the financial year 1995-96 and the four following financial years by [S.I. 1995/369](#), [arts. 8, 9](#)
 S. 6(1) modified (1.4.1995) in relation to the valuation of the prescribed class of lands and heritages for the financial year 1995-96 and the four following financial years by [S.I. 1995/370](#), [arts. 8, 9](#)
 S. 6(1) modified (1.4.1995) in relation to the valuation of the prescribed class of lands and heritages for the financial year 1995-96 and the four following financial years by [S.I. 1995/373](#), [arts. 8, 9](#)
 S. 6(1) modified (*retrospective* to 1.4.1997) in relation to the valuation of the prescribed class of lands and heritages for the financial year 1997-98 by [S.I. 1998/947](#), [arts. 1\(2\)](#), 6, 7
 S. 6(1) modified (1.4.2000) in relation to the valuation of the prescribed class of lands and heritages for the financial year 2000-01 and the four following financial years by [S.I. 2000/86](#), [arts. 6, 7](#)
 S. 6(1) modified (1.4.2000) in relation to the valuation of the prescribed class of lands and heritages for each of the financial years 2000-01 to 2004-05 by [S.I. 2000/85](#), [arts. 6, 7](#)
 S. 6(1) modified (1.4.2000) in relation to the valuation of the prescribed class of lands and heritages for the financial year 2000-01 and for each subsequent financial year by [S.I. 2000/91](#), [arts. 6, 7](#)
 S. 6(1) modified (1.4.2000) in relation to the valuation of the prescribed class of lands and heritages for the financial year 2000-01 and the four following financial years by [S.I. 2000/90](#), [arts. 7, 8](#)
 S. 6(1) modified (1.4.2000) in relation to the valuation of the prescribed class of lands and heritages for each of the financial year 2000-01 and the four following financial years by [S.I. 2000/87](#), [arts. 5, 6](#)
 S. 6(1) modified (15.8.2000 with effect as mentioned in art. 1(2) of the amending S.I.) in relation to the valuation of the prescribed class of lands and heritages for the financial year 2000-01 and for each subsequent financial year by [S.I. 2000/285](#), [arts. 8, 9](#)
 S. 6(1) modified (22.11.2000 with effect as mentioned in art. 1(2) of the amending S.I.) in relation to the valuation of the prescribed class of lands and heritages for each of the financial years 2000-01 to 2004-05 by [S.I. 2000/424](#), [arts. 7, 8](#)
 S. 6(1) modified (for the financial year 2000-01 and the four following financial years) by [S.S.I. 2000/88](#), [arts. 13, 14](#)
- C5** Power to amend s. 6(8) given by [Local Government \(Financial Provisions\) \(Scotland\) Act 1963 \(c. 12\)](#), [s. 10\(2\)](#)
- C6** S. 6(8) restricted (1.4.2023) by [The Non-Domestic Rating \(Valuation of Sites of Reverse Vending Machines\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/26\)](#), regs. 1(1), 2
- C7** S. 6(9) excluded by [Valuation for Rating \(Scotland\) Act 1970 \(c. 4\)](#), [s. 1\(1\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Valuation and Rating (Scotland) Act 1956, Section 6.