



Local Government (Financial Provisions) (Scotland) Act 1963

1963 CHAPTER 12

PART II **S**

Valuation and Rating

F110 **S**

Textual Amendments

F1 S. 10 repealed (1.4.1992) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch.14](#) (with s. 118(1)(2)(4)); [S.I. 1992/818](#), [art. 2](#), Sch.

[F211 **Amendment of standard amount in respect of liability of Railways Board to make payments for the benefit of local authorities. **S****

The power to make orders conferred on the Secretary of State by section 109 of the Act of 1948 (which relates to payments by transport authorities for the benefit of local authorities) shall include power to make orders amending either or both of the amounts certified by him for the purpose of determining the standard amount for the Railways Board under subsection (3) of section 66 of the ^{M1}Transport Act 1962.]

Textual Amendments

F2 S. 11 repealed for any year commencing on or after 1.4.1978 so far as relating to the Board (the British Railways Board, the National Freight Corporation and any subsidiary of that Board and Corporation) in Scotland, by [S.I. 1978/1174](#), [art. 9](#), [Sch. 2](#)

Changes to legislation: There are currently no known outstanding effects for the Local Government (Financial Provisions) (Scotland) Act 1963, Part II. (See end of Document for details)

Marginal Citations

M1 1962 c. 46.

[^{F3}12 **S** **Basic rateable valuation of Gas Boards.**

(1) For the purposes of Schedule 4 to the Act of 1956 (which relates to the valuation and rating of Gas Boards) the basic rateable valuation of the Scottish Gas Board shall (subject to the following provisions of this section) be six hundred and fifteen thousand eight hundred and seventy-six pounds:

Provided that this subsection shall not affect the liability to rates of the said Board in respect of any period before the year [^{F4}subsequent to the year following the appointed day.]

(2) If it appears to the Secretary of State that by reason of any substantial change of circumstances it is expedient so to do, he may by order, made after consultation with the Gas Board concerned, the Scottish Valuation Advisory Council and such associations of local authorities as appear to him to be concerned, vary the basic rateable valuation of any Gas Board; but an order under this subsection shall not have effect unless approved by a resolution of the Commons House of Parliament.

(3) The said Schedule shall as respects the years 1963-64 and subsequent years have effect as if—

- (a) in paragraph 1 for the expression “1961-62” there were substituted the expression “1963-64”;
- (b) paragraphs 2, 7 and 8, and in paragraph 3 the words “and subject to the provisions of paragraph 8 thereof”, were omitted; and
- (c) in paragraph 9 after the word “Assessor” there were inserted the words “of Public Undertakings (Scotland) (hereinafter referred to as ”the Assessor”)”.

[In this section the expression “the appointed day” means the day appointed by the ^{F5}(4) Secretary of State under section 1(1) of the ^{M2}Gas Act 1972.]]

Textual Amendments

F3 S. 12 repealed so far as relating to the British Gas Corporation in Scotland for any year commencing on or after 1.4.1978 by S.I. 1978/1176, art. 9, Sch.

F4 Words substituted by Gas Act 1972 (c. 60), Sch. 6 para. 11(b)

F5 S. 12(4) added by Gas Act 1972 (c. 60), Sch. 6 para. 11(c)

Modifications etc. (not altering text)

C1 S. 12 amended by Gas Act 1972 (c. 60), Sch. 6 para. 11(a)

Marginal Citations

M2 1972 c. 60.

13 **S**

(1) F6

(2) (a) F7

(b) F6

Changes to legislation: There are currently no known outstanding effects for the Local Government (Financial Provisions) (Scotland) Act 1963, Part II. (See end of Document for details)

	(c)	F7
	(e)	F6
	F8
(3)	F6
(5)	F7
(6)	F6

Textual Amendments

- F6** S. 13(1)(2)(b)(e)(3)(4)(6)–(8) repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), s. 39(2), [Sch. 7](#)
- F7** S. 13(2)(a)(c)(d)(5) repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), [Sch. 7](#)
- F8** Words repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), s. 39(2), [Sch. 7](#)

14 Provisions relating to agricultural lands and heritages. S

- (1) Notwithstanding anything in subsection (2) of section 7 of the Act of 1956 (which relates amongst other things to the definition of agricultural buildings)—
- (a) a building (other than a dwelling-house) which is occupied by any person, and is used solely in connection with agricultural operations carried on by that person on any agricultural land (other than the building) whether adjacent to the building or not,^{F9}... and
 - (b) any land occupied together with any such building and used solely in connection with the use of the building,
- shall be treated as respects the year 1963-64 and subsequent years as agricultural lands and heritages for the purposes of subsection (3) of the said section 7 (which provides that no agricultural lands and heritages shall be entered in the valuation roll).
- (2) The foregoing subsection shall apply to a building occupied by or on behalf of an association to which this subsection applies and to any land occupied together therewith as it applies to a building occupied by a person and to any land occupied therewith, but with the following modifications:—
- (a) for the reference in paragraph (a) thereof to agricultural operations carried on by the person there shall be substituted a reference to such operations carried on by the association or any member thereof; and
 - (b) ^{F10}...the reference in the said paragraph (a) to agricultural land [^{F11}is to be treated as a reference to such land only so far as it is] occupied by or on behalf of the association or by any member thereof.
- (3) The last foregoing subsection applies to any association of ^{F12}...persons who are jointly and severally liable for any debts of the association.
- [^{F13}(4) In determining for the purposes of subsection (1) of this section whether a building used in any way is solely so used during any year, no account shall be taken of any time in that year during which it is used in any other way, if that time does not amount to a substantial part of that year.]
- [^{F14}(5) The amendments to subsections (1)(a) and (2)(b) (which removed, in relation to persons but not in relation to associations, the requirement that the building must be

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used in connection with agricultural operations on land occupied by the occupier of the building) and (3) above (which removed the upper limit of members of an association) made by section 31 of the Local Government in Scotland Act 2003 (asp 1) are to have effect only as respects the year 2003-04 and subsequent years.]

Textual Amendments

- F9** Words in s. 14(1)(a) repealed (1.4.2003) by [Local Government in Scotland Act 2003 \(asp 1\)](#), **ss. 31(a), 62(2)**; [S.S.I. 2003/134](#), art. 2(1), Sch.
- F10** Word in s. 14(2)(b) repealed (1.4.2003) by [Local Government in Scotland Act 2003 \(asp 1\)](#), **ss. 31(b)(i), 62(2)**; [S.S.I. 2003/134](#), art. 2(1), Sch.
- F11** Words in s. 14(2)(b) substituted (1.4.2003) by [Local Government in Scotland Act 2003 \(asp 1\)](#), **ss. 31(b)(ii), 62(2)**; [S.S.I. 2003/134](#), art. 2(1), Sch.
- F12** Words in s. 14(3) repealed (1.4.2003) by [Local Government in Scotland Act 2003 \(asp 1\)](#), **ss. 31(c), 62(2)**; [S.S.I. 2003/134](#), art. 2(1), Sch.
- F13** S. 14(4) added by [Rating Act 1971 \(c. 39\)](#), **s. 9(b)**
- F14** S. 14(5) inserted (1.4.2003) by [Local Government in Scotland Act 2003 \(asp 1\)](#), **ss. 31(d), 62(2)**; [S.S.I. 2003/134](#), art. 2(1), Sch.

15 Proceedings in appeals. **S**

(1) In proceedings before ^{F15}the First-tier Tribunal for Scotland^{F16} or, under section 1(3A) of the Lands Tribunal Act 1949, before the ^{F17}Upper Tribunal for Scotland^{F17} in respect of lands and heritages situated in any valuation area it shall be competent for the assessor, or the appellant or complainer, to found by way of comparison on lands and heritages situated in any other valuation area ^{F18}or, in accordance with subsections (1A) to (1C) below, on hereditaments in England and Wales.]

^{F19}(1A) It shall be competent to found, by way of comparison, on hereditaments in England and Wales only if—

- (a) there is no evidence available as to lands and heritages in Scotland comparable to those which are the subject of the proceedings; or
- (b) such evidence as is available in that regard is not adequate to enable the ^{F20}First-tier Tribunal for Scotland^{F20} or, as the case may be, the ^{F21}Upper Tribunal for Scotland^{F21} to draw conclusions as to the rent at which the lands and heritages which are the subject of the proceedings might reasonably be expected to let from year to year in the circumstances mentioned in . . . ^{F22}6(8) of the Valuation and Rating (Scotland) Act 1956 (ascertainment of . . . ^{F22}values by reference to expected rent).

(1B) ^{F23}The rateable value ascribed in the non-domestic rating list maintained under the Local Government Finance Act 1988^{F23} to a hereditament in England and Wales ^{F24}such as is mentioned in paragraph 2(1) of Schedule 6 to that Act^{F24} shall, for the purposes of subsections (1) and (1A) above, be treated as equal to the rent at which the hereditament (as at the date as at which its ^{F25}rateable^{F25} value was ascribed to it) might reasonably be expected to let from year to year if the tenant undertook to pay all usual tenants' rates and taxes and to bear the cost of the repairs and insurance and the other expenses, if any, necessary to maintain the hereditament in a state to command that rent.

[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.]

(1C) [F27The First-tier Tribunal for Scotland] or the [F28Upper Tribunal for Scotland] shall, in considering a hereditament in England and Wales by way of comparison in pursuance of this section, make such adjustment as is, in their opinion, necessary—

- (a) to its rent as established by the evidence, so as to take account of (amongst any other things) the date at which that rent became payable;
- (b) to its rent as established under subsection (1B) [F29, (1BA) or (1BB)] above, so as to take account of (amongst any other things) the date as at which, under [F30the said subsection (1B), (1BA) or (1BB)], that rent is to be treated as payable.]

F31(2)

[F32(2AA) The First-tier Tribunal, on the joint application of the assessor and an appellant or complainer made in accordance with its rules of procedure, shall refer the appeal or complaint to the Upper Tribunal for Scotland for determination under section 1(3A) of the Lands Tribunal Act 1949.]

F33(2A)

F34(3)

F35(4)

Textual Amendments

- F15** Words in s. 15(1) substituted (1.4.2023) by [The First-tier Tribunal for Scotland \(Transfer of Functions of Valuation Appeals Committees\) Regulations 2023 \(S.S.I. 2023/45\)](#), reg. 1(2), **sch. 2 para. 3(2)(a)** (with sch. 1 paras. 1-4, 13-20)
- F16** Words inserted by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), s. 21(1), **Sch. 2 para. 9**
- F17** Words in s. 15(1) substituted (1.4.2023) by [The Upper Tribunal for Scotland \(Transfer of Valuation for Rating Appeal Functions of the Lands Tribunal for Scotland\) Regulations 2023 \(S.S.I. 2023/48\)](#), reg. 1, **sch. 2 para. 3(2)** (with sch. 1)
- F18** Words inserted by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), **s. 19**
- F19** S. 15(1A)–(1C) inserted by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), **s. 19**

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- F20** Words in s. 15(1A)(b) substituted (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 3(2)(b)** (with sch. 1 paras. 1-4, 13-20)
- F21** Words in s. 15(1A)(b) substituted (1.4.2023) by The Upper Tribunal for Scotland (Transfer of Valuation for Rating Appeal Functions of the Lands Tribunal for Scotland) Regulations 2023 (S.S.I. 2023/48), reg. 1, **sch. 2 para. 3(2)** (with sch. 1)
- F22** Words expressed to be repealed by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 103:2), s. 34, **Sch. 6**
- F23** Words in s. 15(1B) substituted (4.1.1995) by 1994 c. 39, s. 180(1), **Sch. 13 para. 60(3)(a)(i)**; S.I. 1994/2850, **art. 3(b)(c)(iv)**
- F24** Words in s. 15(1B) inserted (4.1.1995) by 1994 c. 39, s. 180(1), **Sch. 13 para. 60(3)(a)(ii)**; S.I. 1994/2850, **art. 3(b)(c)(iv)**
- F25** Words in s. 15(1B) substituted (4.1.1995) by 1994 c. 39, s. 180(1), **Sch. 13 para. 60(3)(a)(iii)**; S.I. 1994/2850, **art. 3(b)(c)(iv)**
- F26** S. 15(1BA)(1BB) substituted (4.1.1995) by 1994 c. 39, s. 180(1), **Sch. 13 para. 60(3)(b)**; S.I. 1994/2850, **art. 3(b)(c)(iv)**
- F27** Words in s. 15(1C) substituted (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 3(2)(a)** (with sch. 1 paras. 1-4, 13-20)
- F28** Words in s. 15(1C) substituted (1.4.2023) by The Upper Tribunal for Scotland (Transfer of Valuation for Rating Appeal Functions of the Lands Tribunal for Scotland) Regulations 2023 (S.S.I. 2023/48), reg. 1, **sch. 2 para. 3(2)** (with sch. 1)
- F29** Words in s. 15(1C)(b) inserted (4.1.1995) by 1994 c. 39, s. 180(1), **Sch. 13 para. 60(3)(c)(i)**; S.I. 1994/2850, **art. 3(b)(c)(iv)**
- F30** Words in s. 15(1C)(b) substituted (4.1.1995) by 1994 c. 39, s. 180(1), **Sch. 13 para. 60(3)(c)(ii)**; S.I. 1994/2850, **art. 3(b)(c)(iv)**
- F31** S. 15(2) repealed (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 3(2)(d)** (with sch. 1 paras. 1-4, 13-20)
- F32** S. 15(2AA) substituted (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 3(2)(c)** (with sch. 1 paras. 1-4, 13-20)
- F33** S. 15(2A) repealed (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 3(2)(d)** (with sch. 1 paras. 1-4, 13-20)
- F34** S. 15(3) repealed (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 3(2)(d)** (with sch. 1 paras. 1-4, 13-20)
- F35** S. 15(4) repealed (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 3(2)(d)** (with sch. 1 paras. 1-4, 13-20)

Modifications etc. (not altering text)

- C2** S. 15 excluded (6.3.1992) by Local Government Finance Act 1992 (c. 14), **s. 82(5)** (with s. 118(1)(2) (4))

Textual Amendments

F36 S. 16 repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), [Sch. 29](#)

17 Amendment of section 240 of Act of 1947. **S**

Section 240 of the Act of 1947 (which empowers rating authorities to levy rates on owners, instead of occupiers, in certain cases) shall not authorise the retention by a rating authority of any portion of a rate paid by an owner under that section in respect of any period during which the lands and heritages concerned are unoccupied; and accordingly in that section for the words “fails to recover the amount payable by any such occupier” there shall be substituted the words “is unable to recover the amount paid by him to the rating authority”.

[^{F37}18 Definition of “occupier”. **S**

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 ^{M3}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.]

Textual Amendments

F37 S. 18 substituted (1.4.1995) by [1994 c. 39, s. 180\(1\)](#), [Sch. 13 para. 60\(4\)](#); [S.I. 1994/3150, art. 4\(b\)\(c\)\(iii\)](#)

Marginal Citations

M3 [1966 c. 51](#).

19 Certain parks not to be entered in valuation roll. **S**

[^{F38}(1) [^{F39}This section applies to] 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,

[^{F40}including in each case any building] comprised in any such park which is used for purposes ancillary to those of the park^{F41}....

[^{F42}(1ZA) An entry is to be made in the roll in respect of any part of the lands and heritages which falls within either subsection (1ZB) or (1ZC).

(1ZB) A part falls within this subsection if the part is occupied by a person or body other than the person or body mentioned in paragraph (a) or, as the case may be, (b) of subsection (1).

(1ZC) A part falls within this subsection if—

- (a) the part is occupied by the person or body mentioned in paragraph (a) or, as the case may be, (b) of subsection (1), and

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- (b) persons may be required to pay for access to facilities on the part or for goods or services provided on it.

(1ZD) The remainder of the lands and heritages is not to be entered in the roll.]

- (2) In this section . . . ^{F43}the expression “park” includes any recreation ground or pleasure ground.]

Textual Amendments

F38 S. 19(1)(1A)(1B)(1C) substituted for s. 19(1) (1.4.2000) by 1997 c. 29, s. 33(1), **Sch. 3 para. 3**; S.I. 1998/2329, **art. 3(1)**

F39 Words in s. 19(1) substituted (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 5(2)(a)**, 44(2); S.S.I. 2020/327, sch.

F40 Words in s. 19(1) substituted (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 5(2)(b)**, 44(2); S.S.I. 2020/327, sch.

F41 Words in s. 19(1) repealed (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 5(2)(c)**, 44(2); S.S.I. 2020/327, sch.

F42 S. 19(1ZA)-(1ZD) substituted for s. 19(1A)-(1C) (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 5(3)**, 44(2); S.S.I. 2020/327, **sch.**

F43 Words repealed by Local Government (Scotland) Act 1973 (c. 65), s. 122, Sch. 9 para. 55, **Sch. 29**

20 Repayment of rates paid in error. S

- (1) Where [^{F44}, notwithstanding section 2(2)(d) of the Local Government (Scotland) Act 1975 or any entry in a valuation roll which is no longer in force,] it is shown to the satisfaction of a rating authority that any amount has been paid to them in respect of rates by reason of an error of fact, and the amount is not recoverable apart from this section, the authority shall repay the amount to the person from whom they received it or to any other person appearing to them to be entitled to that person’s interest: Provided that no repayment under this subsection shall be made after the end of the sixth year after that in respect of which the amount was paid, unless application therefor was before that time.

- (2) ^{F45}

Textual Amendments

F44 Words inserted by Local Government (Miscellaneous Provisions) (Scotland) Act 1981 (c. 23, SIF 81:2), s. 40, **Sch. 3 para. 5**

F45 S. 20(2) repealed by Local Government (Scotland) Act 1973 (c. 65), s. 122, Sch. 9 para. 56, **Sch. 29**

21 ^{F46} **S**

Textual Amendments

F46 S. 21 repealed by Local Government (Scotland) Act 1975 (c. 30), s. 39(2), **Sch. 7**

Changes to legislation: There are currently no known outstanding effects for the Local Government (Financial Provisions) (Scotland) Act 1963, Part II. (See end of Document for details)

22 Miscellaneous amendments of Act of 1956 relating to valuation and rating. S

The Act of 1956 shall have effect subject to the following modifications, being modifications in provisions relating to valuation or rating:—

- (a)^{F47}
- (c) paragraph (b) of subsection (6) of section 7 of that Act (which relates to the net annual value and rateable value of a dwelling-house occupied in connection with any agricultural lands and heritages situated within the counties to which the Crofters (Scotland) Acts 1955 and 1961 apply) shall have effect as if for the words “fifty acres” there were substituted the words “seventy-five acres”;
- (d) the power conferred on the Secretary of State by section 13 of that Act to prescribe dates and periods for certain purposes shall include the power to prescribe different dates and periods for those purposes [^{F48}as he may consider appropriate]
- (e)^{F47}

Textual Amendments

F47 S. 22(a)(b)(e) repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), [Sch. 7](#)

F48 Words substituted by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), [Sch. 6 Pt. II para. 26](#)

Modifications etc. (not altering text)

C3 The text of s. 22(c) is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991

Changes to legislation:

There are currently no known outstanding effects for the Local Government (Financial Provisions) (Scotland) Act 1963, Part II.