



# Local Government (Scotland) Act 1975

## 1975 CHAPTER 30

### PART I

#### FINANCE

##### *Valuation*

#### **1 The valuation roll and revaluation.**

- (1) The assessor for each valuation area shall, in respect of each year of revaluation, make up a valuation roll in the prescribed form which shall come into force on the first day of the year of revaluation.
- (2) Subject to any alterations to the valuation roll made under this section and section 2 of this Act, every valuation roll (including every valuation roll in force for the year 1975-76 other than the roll made up for that year by the Assessor of Public Undertakings (Scotland) (hereinafter in this Act referred to as “the Assessor”)) shall remain in force until it is superseded by a new valuation roll.
- (3) The assessor for each valuation area shall—
  - (a) make such arrangements as may be necessary to secure the valuation or revaluation of all lands and heritages in the area in respect of each year of revaluation in accordance with the Valuation Acts; . . . <sup>F1</sup>
  - (b) submit such arrangements to the Secretary of State who may, after consultation with the Advisory Council, approve the same with or without modifications; and
  - (c) submit to the Advisory Council an annual report on the progress of valuation and revaluation in the area and send a copy of such report to the valuation authority for the area.
- (4) Subject to section 35 of the <sup>M1</sup>Lands Valuation (Scotland) Act 1854, the assessor for each valuation area shall retain the valuation roll and shall deliver sufficient copies thereof to the rating authority for the area.

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- (5) Every rating authority shall, when copies of the valuation roll have been delivered to them, cause copies to be open to inspection until the roll ceases to be in force during ordinary business hours at their office or at such other convenient place or places as they may appoint.
- (6) The assessor for any valuation area may as respects that area, at any time after the valuation roll has been made up and before the roll has come into force, alter the roll—
- (a) by entering therein any lands and heritages which were in existence at the time when the roll was made up and which, owing to error, were not included therein;
  - (b) by entering therein any lands and heritages which have come into existence or occupancy since the roll was made up;
  - (c) to give effect to any alteration in the value of any lands and heritages which is due to a material change of circumstances;
  - (d) to correct any error of measurement, survey or classification or any clerical or arithmetical error in any entry therein;
  - (e) by entering therein any lands and heritages which the Assessor has directed him under section 5 of this Act so to enter.

(6A) ..... <sup>F2</sup>

- (7) In this section “Advisory Council” has the same meaning as in section 3 of the <sup>M2</sup>Valuation and Rating (Scotland) Act 1956; . . . <sup>F3</sup>

#### Textual Amendments

- F1** Proviso repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2\)](#), s. 34, [Sch. 6](#)
- F2** [S. 1\(6A\)–\(6E\)](#) repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2\)](#), s. 34, [Sch. 6](#)
- F3** Definitions repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2\)](#), s. 34, [Sch. 6](#)

#### Modifications etc. (not altering text)

- C1** [S. 1](#) excluded by [Valuation and Rating \(Exempted Classes\) \(Scotland\) Act 1976 \(c. 64, SIF 103:2\)](#), [s. 2\(2\)](#)
- C2** [S. 1\(2\)](#) excluded by [S.I. 1983/120](#), [art. 4](#) and [1983/534](#), art. 3

#### Marginal Citations

- M1** [1854 c. 91](#).
- M2** [1956 c. 60](#).

## 2 Alterations to valuation roll which is in force.

- (1) Subject to subsection (2) below, the assessor for any valuation area shall, as respects that area, at any time while the valuation roll is in force, alter the roll—
- (a) by entering therein any lands and heritages which were in existence at the time when the roll was made up and which, owing to error, were not included therein [<sup>F4</sup>or which, being still in existence, have been erroneously deleted from the roll under paragraph (h) below];

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- (b) by entering therein any lands and heritages which have come into existence or occupancy since the roll was made up;
  - (c) by entering therein any lands and heritages—
    - (i) upon their ceasing to be liable to be valued or revalued by the Assessor under any enactment,
    - (ii) upon their coming within the assessor’s valuation area as a result of a change of the boundaries of valuation areas;
  - (d) to give effect to any alteration in the value of any lands and heritages which is due to a material change of circumstances;
  - (e) to give effect to any alteration in the net annual value or the rateable value of any lands and heritages in consequence of the making of an order . . . <sup>F5</sup>, [<sup>F6</sup>under] section 1(1) of the <sup>M3</sup>Valuation for Rating (Scotland) Act 1970;
  - [<sup>F7</sup>(ee) to give effect to any decision following upon an appeal or complaint under the Valuation Acts;]
  - (f) to correct any error of measurement, survey or classification or any clerical or arithmetical error in any entry therein;
  - (g) by entering therein any lands and heritages which the Assessor has directed him under section 5 of this Act so to enter;
  - (h) by deleting therefrom, with effect from such date as the assessor thinks fit, any lands and heritages which cease to exist or which, for any other reason, are no longer appropriate for inclusion in the roll
- [<sup>F8</sup>and may so alter the roll to give effect to any change in the proprietorship, tenancy or occupancy of any lands and heritages.]
- (2) Any alteration to the roll—
- (a) consisting of an entry made under subsection (1)(a) above, shall have effect only as from the beginning of the year in which the entry is made;
  - (b) consisting of an entry made under subsection (1)(b) above, shall have effect only as from the date when the lands and heritages to which the entry relates came into existence or occupancy, or as from the beginning of the year in which the entry is made, whichever is the later;
  - (c) made under subsection (1)(d) above, shall . . . <sup>F9</sup> have effect only as from the date of the event by reason of which the alteration is made or as from the beginning of the year in which the alteration is made, whichever is the later:

Provided that if the proprietor, tenant or occupier of the lands and heritages has intimated in writing to the assessor the event by reason of which a reduction in value of the lands and heritages is made, or on appeal the value in the relevant entry has been reduced on the ground of a material change of circumstances, the alteration in the roll shall have effect as from the date of the event or as from the beginning of the year in which intimation of the event is made, whichever is the later, or, as the case may be, as from the date of the material change of circumstances on which the appeal is grounded or as from the beginning of the year in which the appeal is lodged, whichever is the later;

- [<sup>F10</sup>(cc) made under subsection (1)(ee) above following upon an appeal by virtue of section 3(2A) of this Act by a person who has become the proprietor, tenant or occupier of lands and heritages shall have effect only as from the date when he became such proprietor, tenant or occupier;]
- (d) consisting of such a correction as is referred to in subsection (1)(f) above shall [<sup>F11</sup>, subject to section 20 of the <sup>M4</sup>Local Government (Financial Provisions) (Scotland) Act 1963,] have effect only as from the date when the erroneous

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entry which is so corrected was made in the role or as from the beginning of the year in which the correction is made, whichever is the later;

and the date on which any alteration in the roll made under this section comes into effect shall be stated in the roll.

- (3) Where, at any time before an appeal or complaint against an entry in the valuation roll is determined by a valuation appeal committee [F12 or by the Lands Tribunal for Scotland], the parties reach agreement as to what should be done about the entry, the assessor may without further procedure make such alteration in the roll as is necessary to give effect to the agreement.

- (4) ..... F13

#### Textual Amendments

- F4** Words added by Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31, SIF 103:2), s. 21, **Sch.2 para. 13(1)**
- F5** Words repealed by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2), s. 34, **Sch. 6**
- F6** Word in s. 2(1)(e) substituted (1.4.1992) by Local Government Finance Act 1992 (c. 14), s. 117(1), **Sch. 13 para.41** (with s. 118(1)(2)(4)); S.I. 1992/818, **art. 2(a)**.
- F7** S. 2(1)(ee) inserted by Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31, SIF 103:2), s. 21, **Sch. 2 para. 13(2)**
- F8** Words inserted by Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31, SIF 103:2), s. 21, **Sch. 2 para. 13(3)**
- F9** Words (comprising s. 2(2)(c)(i) and part of (ii)) repealed by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2), s. 34, **Sch. 6**
- F10** S. 2(2)(cc) inserted by Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31, SIF 103:2), s. 21, **Sch. 2 para. 14**
- F11** Words inserted by Local Government (Miscellaneous Provisions) (Scotland) Act 1981 (c. 23, SIF 81:2), **Sch. 3 para 32**
- F12** Words inserted by Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31, SIF 103:2), s. 21, **Sch. 2 para. 15**
- F13** S. 2(4) repealed by Statute Law (Repeals) Act 1986 (c. 12), s.1(1), **Sch. 1 Pt. VII**

#### Modifications etc. (not altering text)

- C3** S. 2 excluded by Valuation and Rating (Exempted Classes) (Scotland) Act 1976 (c. 64, S IF 103:2), s. 2(2)
- C4** S. 2(1) excluded by S.I. 1983/120, **art. 4** and 1983/534, art. 3
- C5** S. 2(1)(d) explained by Lands Valuation Amendment (Scotland) Act 1982 (c. 57, SIF 103:2), s. 1(4)
- C6** S. 2(1)(2) modified by S.I. 1979/951, **arts. 3, 10(a)**
- C7** S. 2(1) modified (*retrospectively* to 1.4.1990) by S.I. 1991/915, **arts. 7, 9(2)**; S. 2(1) modified (1991-1992) by S.I. 1991/914, **arts. 7, 9(3)** (which S.I. was revoked 1.4.1992 by S.I. 1992/1785, **art. 10**), 1991/916, arts. 5, 7(2) (which S.I. was revoked 1.4.1992 by S.I. 1992/865, **art. 8**), 1991/917, arts. 5, 7(2) (which S.I. was revoked 1.4.1992 by S.I. 1992/864, **art. 8**), 1991/940, arts. 7, 9(3) (which S.I. was revoked 1.4.1992 by S.I. 1992/1792, **art. 10**), 1991/941, arts. 7, 9(3) (which S.I. was revoked 1.4.1992 by S.I. 1992/1794, **art. 10**), 1991/942, arts. 6, 8(3) (which S.I. was revoked 1.4.1992 by S.I. 1992/1787, **art. 9**), 1991/943, arts. 8, 10(2) (which S.I. was revoked 1.4.1992 by S.I. 1992/1790, **art. 11**), 1991/944, arts. 6, 8(3) (which S.I. was revoked 1.4.1992 by S.I. 1992/1783, **art. 9**), 1991/945, arts. 6, 8(3) (which S.I. was revoked 1.4.1992 by S.I. 1992/1789, **art. 9**), 1991/946, arts. 7, 9(3) (which S.I. was revoked 1.4.1992 by S.I. 1992/1791, **art. 10**), 1991/947, arts. 7, 9(3) (which S.I. was revoked 1.4.1992 by S.I. 1992/1788, **art. 10**), 1991/948, arts. 7, 9(3) (which S.I. was revoked 1.4.1992 by S.I.

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- 1992/1795, **art. 10**), 1991/949, arts. 7, 9(3) (which S.I. was revoked 1.4.1992 by S.I. 1992/1784, **art. 10**), and 1991/950, arts. 7, 9(3) (which S.I. was revoked 1.4.1992 by S.I. 1992/1793, **art. 10**).
- C8** S. 2(1) modified(*temp 1991-1992*) by S.I. 1991/1811, **arts. 9(3)** and 7 (which S.I. was revoked 1.4.1992 by S.I. 1992/1786, **art. 10**)
- C9** S. 2(1) modified(*temp 1991-1992*) by S.I. 1991/1812, **arts. 9(3)** and 7 (which S.I. was revoked 1.4.1992 by S.I. 1992/1782, **art. 10**)
- C10** S. 2(1) modified (1.4.1992)(*temp. 1992-1993*) by S.I. 1992/864, **arts. 5,7** (which S.I. was revoked 1.4.1993 by S.I. 1993/876, **art. 8**); S.I. 1992/865, **arts. 5,7** (which S.I. was revoked 1.4.1993 by S.I. 1993/885, **art. 8**); and modified(*retrospectively to 1.4.1992*) (*temp. 1992-1993*) by S.I. 1992/1782, **arts. 1(2)**, 7,9 (which S.I. was revoked 1.4.1993 by S.I. 1993/1646, **art. 10**); S.I. 1992/1783, **arts. 1(2)**, 6,8 (which S.I. was revoked 1.4.1993 by S.I. 1993/882, **art. 9**); S.I. 1992/1784, **arts. 1(2)**, 7,9 (which S.I. was revoked 1.4.1993 by S.I. 1993/883, **art. 10**); S.I. 1992/1785, **arts. 1(2)**, 7,9 (which S.I. was revoked 1.4.1993 by S.I. 1993/877, **art. 10**); S.I. 1992/1786, **arts. 1(2)**, 7,9 (which S.I. was revoked 1.4.1993 by S.I. 1993/1645, **art. 10**); S.I. 1992/1787, **arts. 1(2)**, 6,8 (which S.I. was revoked 1.4.1993 by S.I. 1993/886, **art. 9**); S.I. 1992/1788, **arts. 1(2)**, 7,9 (which S.I. was revoked 1.4.1993 by S.I. 1993/878, **art. 10**); S.I. 1992/1789, **arts. 1(2)**, 6,8 (which S.I. was revoked 1.4.1993 by S.I. 1993/1644, **art. 9**); S.I. 1992/1790, **arts. 1(2)**, 8,10 (which S.I. was revoked 1.4.1993 by S.I. 1993/874, **art. 11**); S.I. 1992/1791, **arts. 1(2)**, 7,9 (which S.I. was revoked 1.4.1993 by S.I. 1993/884, **art. 10**); S.I. 1992/1792, **arts. 1(2)**, 7,9 (which S.I. was revoked 1.4.1993 by S.I. 1993/879, **art. 10**); S.I. 1992/1793, **arts. 1(2)**, 7,9 (which S.I. was revoked 1.4.1993 by S.I. 1993/875, **art. 10**); S.I. 1992/1794, **arts. 1(2)**, 7,9 (which S.I. was revoked 1.4.1993 by S.I. 1993/881, **art. 10**); S.I. 1992/1795, **arts. 1(2)**, 7,9 (which S.I. was revoked 1.4.1993 by S.I. 1993/880, **art. 10**).
- S. 2(1) modified(*retrospectively to 1.4.1992*) (*temp. 1992-93, 1993-94, 1994-95*) by S.I. 1992/1796, **arts. 1(2)**, 5,7; S.I. 1993/873, **arts. 1(2)**, 5, 7(1)(2).
- C11** S. 2(1) modified (1.4.1993)(*temp. 1993-1994*) by S.I. 1993/874, **arts. 8**, 10(1)(2); S.I. 1993/875, **arts. 7**, 9(1)-(3); S.I. 1993/876, **arts. 5,7**; S.I. 1993/877, **arts. 7**, 9(1)-(3); S.I. 1993/878, **arts. 7**, 9(1)-(3); S.I. 1993/879, **arts. 7**, 9(1)-(3); S.I. 1993/880, **arts. 7**, 9(1)-(3); S.I. 1993/881, **arts. 7**, 9(1)-(3); S.I. 1993/882, **arts. 6**, 8(1)-(3); S.I. 1993/883, **arts. 7**, 9(1)-(3); S.I. 1993/884, **arts. 7**, 9(1)-(3); S.I. 1993/885, **arts. 5,7**; S.I. 1993/886, **arts. 6**, 8(1)-(3); and modified(*retrospectively to 1.4.1993*) (*temp. 1993-1994*) by S.I. 1993/1644, **arts. 1(2)**, 6, 8(1)-(3); S.I. 1993/1645, **arts. 1(2)**, 7, 9(1)-(3); S.I. 1993/1646, **arts. 1(2)**, 7, 9(1)-(3).
- C12** S. 2(1)(c) modified by S.I. 1990/817, **arts. 9**, 11(1), 1990/855, arts. 7, 9(1), 1991/915, arts. 7, 9(1) and (1990–1991) by S.I. 1990/818, **arts. 7**, 9(1) (which S.I. was revoked 1.4.1992 by S.I. 1992/1786, **art. 10**), 1990/819, arts. 7, 9(1) (which S.I. was revoked 1.4.1992 by S.I. 1992/1782, **art. 10**), 1990/820, arts. 5, 7(1) (which S.I. was revoked 1.4.1992 by S.I. 1992/864, **art. 8**), 1990/821, arts. 7, 9(1) (which S.I. was revoked 1.4.1992 by S.I. 1992/1794, **art. 10**), 1990/822, arts. 6, 8(1) (which S.I. was revoked 1.4.1992 by S.I. 1992/1789, **art. 9**), 1990/823, arts. 5, 7(1) (which S.I. was revoked 1.4.1992 by S.I. 1992/865, **art. 8**), 1990/836, arts. 7, 9(1) (which S.I. was revoked 1.4.1992 by S.I. 1992/1784, **art. 10**), 1990/837, arts. 7, 9(1) (which S.I. was revoked 1.4.1992 by S.I. 1992/1792, **art. 10**), 1990/838, arts. 6, 8(1) (which S.I. was revoked 1.4.1992 by S.I. 1992/1783, **art. 9**), 1990/854, arts. 7, 9(1) (which S.I. was revoked 1.4.1992 by S.I. 1992/1795, **art. 10**), 1990/856, arts. 6, 8(1) (which S.I. was revoked 1.4.1992 by S.I. 1992/1787, **art. 9**), 1990/857, arts. 7, 9(1) (which S.I. was revoked 1.4.1992 by S.I. 1992/1791, **art. 10**).
- C13** S. 2(1)(c): s. 2(1)(c) modified by S.I. 1991/646, **art. 10(1)** (which S.I. was revoked 1.4.1992 by S.I. 1992/1790, **art. 11**), 1991/647, art. 9(1) (which S.I. was revoked 1.4.1992 by S.I. 1992/1793, **art. 10**), 1991/648, art. 9(1) (which S.I. was revoked 1.4.1992 by S.I. 1992/1785, **art. 10**), 1991/649, art. 9(1) (which S.I. was revoked 1.4.1992 by S.I. 1992/1788, **art. 10**).
- S. 2(1)(c) modified (*retrospectively to 1.4.1990*) by S.I. 1991/915, **arts. 7**, 9(1) S. 2(1)(c) modified (1991–1992) by S.I. 1991/914, **arts. 7**, 9(1) (which S.I. was revoked 1.4.1992 by S.I. 1992/1785, **art. 10**), 1991/916, arts. 5, 7(1) (which S.I. was revoked 1.4.1992 by S.I. 1992/865, **art. 8**), 1991/917, arts. 5, 7(1) (which S.I. was revoked 1.4.1992 by S.I. 1992/864, **art. 8**), 1991/940, arts. 7, 9(1) (which S.I. was revoked 1.4.1992 by S.I. 1992/1792, **art. 10**), 1991/941, arts. 7, 9(1) (which S.I. was revoked 1.4.1992 by S.I. 1992/1794, **art. 10**), 1991/942, arts. 6, 8(1) (which S.I. was revoked 1.4.1992 by S.I.

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- C14** S. 2(1)(c) modified(*temp 1991-1992*) by S.I. 1991/1811, **arts. 9(1)** and 7 (which S.I. was revoked 1.4.1992 by S.I. 1992/1786, **art. 10**)
- C15** S. 2(1)(c) modified(*temp 1991-1992*) by S.I. 1991/1812, **arts. 9(1)** and 7 (which S.I. was revoked 1.4.1992 by S.I. 1992/1782, **art. 10**)
- C16** S. 2(1)(d) modified by S.I. 1990/817, **arts. 9, 11(2)**, 1990/855, arts. 7, 9(2) and (1990–1991) by S.I. 1990/818, **arts. 7, 9(2)** (which S.I. was revoked 1.4.1992 by S.I. 1992/1786, **art. 10**), 1990/819, arts. 7, 9(2) (which S.I. was revoked 1.4.1992 by S.I. 1992/1782, **art. 10**), 1990/821, arts. 7, 9(2) (which S.I. was revoked 1.4.1992 by S.I. 1992/1794, **art. 10**), 1990/822, arts. 6, 8(2) (which S.I. was revoked 1.4.1992 by S.I. 1992/1789, **art. 9**), 1990/836, arts. 7, 9(2) (which S.I. was revoked 1.4.1992 by S.I. 1992/1784, **art. 10**), 1990/837, arts. 7, 9(2) (which S.I. was revoked 1.4.1992 by S.I. 1992/1792, **art. 10**), 1990/838, arts. 6, 8(2) (which S.I. was revoked 1.4.1992 by S.I. 1992/1783, **art. 9**), 1990/854, arts. 7, 9(2) (which S.I. was revoked 1.4.1992 by S.I. 1992/1795, **art. 10**), 1990/856, arts. 6, 8(2) (which S.I. was revoked 1.4.1992 by S.I. 1992/1787, **art. 9**), 1990/857, arts. 7, 9(2) (which S.I. was revoked 1.4.1992 by S.I. 1992/1791, **art. 10**).
- C17** S. 2(1)(d): s. 2(1)(d) modified by S.I. 1991/647, **art. 9(2)** (which S.I. was revoked 1.4.1992 by S.I. 1992/1793, **art. 10**), 1991/648, art. 9(2) (which S.I. was revoked 1.4.1992 by S.I. 1992/1785, **art. 10**), 1991/649, art. 9(2) (which S.I. was revoked 1.4.1992 by S.I. 1992/1788, **art. 10**).
- S. 2(1)(d) modified (1991-1992) by S.I. 1991/914, **arts. 7, 9(2)** (which S.I. was revoked 1.4.1992 by S.I. 1992/1785, **art. 10**), 1991/940, arts. 7, 9(2) (which S.I. was revoked 1.4.1992 by S.I. 1992/1792, **art. 10**), 1991/941, arts. 7, 9(2) (which S.I. was revoked 1.4.1992 by S.I. 1992/1794, **art. 10**), 1991/942, arts. 6, 8(2) (which S.I. was revoked 1.4.1992 by S.I. 1992/1787, **art. 9**), 1991/944, arts. 6, 8(2) (which S.I. was revoked 1.4.1992 by S.I. 1992/1783, **art. 9**), 1991/945, arts. 6, 8(2) (which S.I. was revoked 1.4.1992 by S.I. 1992/1789, **art. 9**), 1991/946, arts. 7, 9(2) (which S.I. was revoked 1.4.1992 by S.I. 1992/1791, **art. 10**), 1991/947, arts. 7, 9(2) (which S.I. was revoked 1.4.1992 by S.I. 1992/1788, **art. 10**), 1991/948, arts. 7, 9(2) (which S.I. was revoked 1.4.1992 by S.I. 1992/1795, **art. 10**), 1991/949, arts. 7, 9(2) (which S.I. was revoked 1.4.1992 by S.I. 1992/1784, **art. 10**), and 1991/950, arts. 7, 9(2) (which S.I. was revoked 1.4.1992 by S.I. 1992/1793, **art. 10**).
- C18** S. 2(1)(d) modified(*temp 1991-1992*) by S.I. 1991/1811, **arts. 9(2)** and 7 (which S.I. was revoked 1.4.1992 by S.I. 1992/1786, **art. 10**)
- C19** S. 2(1)(d) modified(*temp 1991-1992*) by S.I. 1991/1812, **arts. 9(2)** and 7 (which S.I. was revoked 1.4.1992 by S.I. 1992/1782, **art. 10**)
- C20** S. 2(1)(f) modified by S.I. 1990/855, **arts. 7, 9(3)** and (1990–1991) by S.I. 1990/818, **arts. 7, 9(3)** (which S.I. was revoked 1.4.1992 by S.I. 1992/1786, **art. 10**), 1990/819, arts. 7, 9(3) (which S.I. was revoked 1.4.1992 by S.I. 1992/1782, **art. 10**), 1990/821, arts. 7, 9(3) (which S.I. was revoked 1.4.1992 by S.I. 1992/1794, **art. 10**), 1990/822, arts. 6, 8(3) (which S.I. was revoked 1.4.1992 by S.I. 1992/1789, **art. 9**), 1990/836, arts. 7, 9(3) (which S.I. was revoked 1.4.1992 by S.I. 1992/1784, **art. 10**), 1990/837, arts. 7, 9(3) (which S.I. was revoked 1.4.1992 by S.I. 1992/1792, **art. 10**), 1990/838, arts. 6, 8(3) (which S.I. was revoked 1.4.1992 by S.I. 1992/1783, **art. 9**), 1990/854, arts. 7, 9(3) (which S.I. was revoked 1.4.1992 by S.I. 1992/1795, **art. 10**), 1990/856, arts. 6, 8(3) (which S.I. was revoked 1.4.1992 by S.I. 1992/1787, **art. 9**), 1990/857, arts. 7, 9(3) (which S.I. was revoked 1.4.1992 by S.I. 1992/1791, **art. 10**).
- C21** S. 2(1)(g) modified by S.I. 1990/817, **arts. 9, 11(3)**, 1990/855, arts. 7, 9(4) and (1990–1991) by S.I. 1990/818, **arts. 7, 9(4)** (which S.I. was revoked 1.4.1992 by S.I. 1992/1786, **art. 10**), 1990/819, arts. 7, 9(4) (which S.I. was revoked 1.4.1992 by S.I. 1992/1782, **art. 10**), 1990/820, arts. 5, 7(2) (which S.I. was revoked 1.4.1992 by S.I. 1992/864, **art. 8**), 1990/821, arts. 7, 9(4) (which S.I. was revoked 1.4.1992 by S.I. 1992/1794, **art. 10**), 1990/822, arts. 6, 8(4) (which S.I. was revoked 1.4.1992 by S.I.



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- 1992/1789, **art. 9**), 1990/823, arts. 5, 7(2) (which S.I. was revoked 1.4.1992 by S.I. 1992/865, **art. 8**), 1990/836, arts. 7, 9(4) (which S.I. was revoked 1.4.1992 by S.I. 1992/1784, **art. 10**), 1990/837, arts. 7, 9(4) (which S.I. was revoked 1.4.1992 by S.I. 1992/1792, **art. 10**), 1990/838, arts. 6, 8(4) (which S.I. was revoked 1.4.1992 by S.I. 1992/1783, **art. 9**), 1990/854, arts. 7, 9(4) (which S.I. was revoked 1.4.1992 by S.I. 1992/1795, **art. 10**), 1990/856, arts. 6, 8(4) (which S.I. was revoked 1.4.1992 by S.I. 1992/1787, **art. 9**), 1990/857, arts. 7, 9(4) (which S.I. was revoked 1.4.1992 by S.I. 1992/1791, **art. 10**).
- C22** S. 2(1)(g): s. 2(1)(g) modified by S.I. 1991/646, **art. 10(2)** (which S.I. was revoked 1.4.1992 by S.I. 1992/1790, **art. 11**), 1991/647, art. 9(3) (which S.I. was revoked 1.4.1992 by S.I. 1992/1793, **art. 10**), 1991/648, art. 9(3) (which S.I. was revoked 1.4.1992 by S.I. 1992/1785, **art. 10**), 1991/649, art. 9(3) (which S.I. was revoked 1.4.1992 by S.I. 1992/1788, **art. 10**).
- C23** S. 2(2)(a) modified by S.I. 1990/817, **arts. 9, 11(4)**, 1990/855, arts. 7, 9(5) and (1990–1991) by S.I. 1990/818, **arts. 7, 9(5)** (which S.I. was revoked 1.4.1992 by S.I. 1992/1786, **art. 10**), 1990/819, arts. 7, 9(5) (which S.I. was revoked 1.4.1992 by S.I. 1992/1782, **art. 10**), 1990/820, arts. 5, 7(3) (which S.I. was revoked 1.4.1992 by S.I. 1992/864, **art. 8**), 1990/821, arts. 7, 9(5) (which S.I. was revoked 1.4.1992 by S.I. 1992/1794, **art. 10**), 1990/822, arts. 6, 8(5) (which S.I. was revoked 1.4.1992 by S.I. 1992/1789, **art. 9**), 1990/823, arts. 5, 7(3) (which S.I. was revoked 1.4.1992 by S.I. 1992/865, **art. 8**), 1990/836, arts. 7, 9(5) (which S.I. was revoked 1.4.1992 by S.I. 1992/1784, **art. 10**), 1990/837, arts. 7, 9(5) (which S.I. was revoked 1.4.1992 by S.I. 1992/1792, **art. 10**), 1990/838, arts. 6, 8(5) (which S.I. was revoked 1.4.1992 by S.I. 1992/1783, **art. 9**), 1990/854, arts. 7, 9(5) (which S.I. was revoked 1.4.1992 by S.I. 1992/1795, **art. 10**), 1990/855, arts. 7, 9(5), 1990/856, arts. 6, 8(5) (which S.I. was revoked 1.4.1992 by S.I. 1992/1787, **art. 9**), 1990/857, art. 9(5) (which S.I. was revoked 1.4.1992 by S.I. 1992/1791, **art. 10**).
- C24** S. 2(2)(a): s. 2(2)(a) modified by S.I. 1991/646, **art. 10(3)** (which S.I. was revoked 1.4.1992 by S.I. 1992/1790, **art. 11**), 1991/647, art. 9(4) (which S.I. was revoked 1.4.1992 by S.I. 1992/1793, **art. 10**), 1991/648, art. 9(4) (which S.I. was revoked 1.4.1992 by S.I. 1992/1785, **art. 10**), 1991/649, art. 9(4) (which S.I. was revoked 1.4.1992 by S.I. 1992/1788, **art. 10**).
- S. 2(2)(a) modified (*retrospectively* to 1.4.1990) by S.I. 1991/915, **arts. 7, 9(2)** S. 2(2)(a) modified (1991–1992) by S.I. 1991/914, **arts. 7, 9(4)** (which S.I. was revoked 1.4.1992 by S.I. 1992/1785, **art. 10**), 1991/916, arts. 5, 7(3) (which S.I. was revoked 1.4.1992 by S.I. 1992/865, **art. 8**), 1991/917, arts. 5, 7(3) (which S.I. was revoked 1.4.1992 by S.I. 1992/864, **art. 8**), 1991/940, arts. 7, 9(4) (which S.I. was revoked 1.4.1992 by S.I. 1992/1792, **art. 10**), 1991/941, arts. 7, 9(4) (which S.I. was revoked 1.4.1992 by S.I. 1992/1794, **art. 10**), 1991/942, arts. 6, 8(4) (which S.I. was revoked 1.4.1992 by S.I. 1992/1787, **art. 9**), 1991/943, arts. 8, 10(3) (which S.I. was revoked 1.4.1992 by S.I. 1992/1790, **art. 11**), 1991/944, arts. 6, 8(4) (which S.I. was revoked 1.4.1992 by S.I. 1992/1783, **art. 9**), 1991/945, arts. 6, 8(4) (which S.I. was revoked 1.4.1992 by S.I. 1992/1789, **art. 9**), 1991/946, arts. 7, 9(4) (which S.I. was revoked 1.4.1992 by S.I. 1992/1791, **art. 10**), 1991/947, arts. 7, 9(4) (which S.I. was revoked 1.4.1992 by S.I. 1992/1788, **art. 10**), 1991/948, arts. 7, 9(4) (which S.I. was revoked 1.4.1992 by S.I. 1992/1795, **art. 10**), 1991/949, arts. 7, 9(4) (which S.I. was revoked 1.4.1992 by S.I. 1992/1784, **art. 10**), and 1991/950, arts. 7, 9(4) (which S.I. was revoked 1.4.1992 by S.I. 1992/1793, **art. 10**).
- C25** S. 2(2)(a) modified (*retrospectively to 1.4.1992*) (*temp. 1992–93, 1993–94, 1994–95*) by S.I. 1992/1796, **arts. 1(2), 5, 7(3)**; S.I. 1993/873, **arts. 1(2), 5, 7(3)**.

#### Marginal Citations

**M3** 1970 c. 4.

**M4** 1963 c. 12.

### 3 Provisions supplementary to sections 1 and 2.

- (1) The assessor shall, upon making an alteration in the valuation roll under section 1(6) or 2(1) or (3) of this Act <sup>F14</sup>or upon deleting lands and heritages therefrom in pursuance of section 1(2) of the <sup>M5</sup>Valuation and Rating (Exempted Classes) (Scotland) Act

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1976], send to the rating authority a copy of the relevant entry in the roll or, as the case may be, notification of deletion of the relevant lands and heritages from the roll.

- (2) The assessor for each valuation area shall send to each person who is a proprietor, tenant or occupier of lands and heritages which are included in the valuation roll a notice in the prescribed form setting forth the details of the relevant entry in the roll (including such an entry as is referred to in subsection (1) above other than an entry made under section 1(6)(e) or 2(1)(g) of this Act); and any such person, not being a person who has reached agreement with the assessor as mentioned in section 2(3) of this Act as to what should be done about the entry, if he considers himself aggrieved by the entry, may appeal to the valuation appeal committee for the area in which the lands and heritages are situated or may obtain redress without the necessity of such appeal by satisfying the assessor that he has a well founded ground of complaint.
- [<sup>F15</sup>(2A) Where a person becomes the proprietor, tenant or occupier of lands and heritages which are included in the valuation roll he shall thereupon have the same right of appeal under subsection (2) above as he would have had if there had been sent to him the notice referred to in that subsection, except that the last date for lodging an appeal by virtue of this subsection shall be the last day of a period of six months beginning with the day upon which the person became the proprietor, tenant or occupier and all other time limits prescribed under the Valuation Acts in that regard shall have effect accordingly.
- (2B) The right of appeal conferred by subsection (2A) above may be exercised whether or not any previous proprietor, tenant or occupier of the lands and heritages had reached agreement with the assessor as mentioned in section 2(3) of this Act or had appealed or obtained redress under subsection (2) above.]
- (3) The assessor shall, upon altering the valuation roll by deleting lands and heritages therefrom, notify each person named in the roll as proprietor, tenant or occupier of those lands and heritages of the deletion.
- (4) Without prejudice to subsection (2) above, the proprietor, tenant or occupier of lands and heritages which are included in the valuation roll may at any time while the roll is in force appeal against the relevant entry but only on the ground that there has been a material change of circumstances since the entry was made or that there is such an error in the entry as is referred to in section 2(1)(f) of this Act; and, notwithstanding the definition of “material change of circumstances” as set out in section 37(1) of this Act, if in an appeal under this subsection on the ground of a material change of circumstances it is proved that there has been a change of circumstances which has materially reduced the extent to which beneficial occupation of the lands and heritages can be enjoyed, the appeal shall not be refused by reason only that the change of circumstances has not been proved to have affected the value of the lands and heritages to any specific extent.
- (5) Any person interested may at all reasonable times, free of charge, inspect and take copies of and extracts from any valuation roll prepared under the Valuation Acts and in the possession of the assessor; and an assessor shall, on an application made to him by any interested person, inform that person whether any entry in the valuation roll is subject to a pending appeal or complaint.

#### Textual Amendments

**F14** Words inserted by [Valuation and Rating \(Exempted Classes\) \(Scotland\) Act 1976 \(c. 64, SIF 103:2\)](#), **s. 1(3)**



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- F15** S. 3(2A)(2B) inserted by Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31, SIF 103: 2), s. 11

#### Modifications etc. (not altering text)

- C26** S. 3 extended by S.I. 1983/120, art. 5 and 1983/534, art. 4
- C27** S. 3 extended by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2, 103:2), s. 2(7), Sch. 1 Pt. I para. 14
- C28** S. 3 extended (6.3.1992) by Local Government Finance Act 1992 (c. 14), s. 72(8), Sch. 5 para.11 (with s. 118(1)(2)(4)).
- C29** S. 3(2) modified by S.I. 1990/855, arts. 7, 9(6) and (1990–1991) by S.I. 1990/818, arts. 7, 9(6) (which S.I. was revoked 1.4.1992 by S.I. 1992/1786, art. 10), 1990/819, arts. 7, 9(6) (which S.I. was revoked 1.4.1992 by S.I. 1992/1782, art. 10), 1990/821, arts. 7, 9(6) (which S.I. was revoked 1.4.1992 by S.I. 1992/1794, art. 10), 1990/822, arts. 6, 8(6) (which S.I. was revoked 1.4.1992 by S.I. 1992/1789, art. 9), 1990/836, arts. 7, 9(6) (which S.I. was revoked 1.4.1992 by S.I. 1992/1784, art. 10), 1990/837, arts. 7, 9(6) (which S.I. was revoked 1.4.1992 by S.I. 1992/1792, art. 10), 1990/838, arts. 6, 8(6) (which S.I. was revoked 1.4.1992 by S.I. 1992/1783, art. 9), 1990/854, arts. 7, 9(6) (which S.I. was revoked 1.4.1992 by S.I. 1992/1795, art. 10), 1990/856, arts. 6, 8(6) (which S.I. was revoked 1.4.1992 by S.I. 1992/1787, art. 9), 1990/857, arts. 7, 9(6) (which S.I. was revoked 1.4.1992 by S.I. 1992/1791, art. 10)
- C30** S. 3(2): s. 3(2) modified by S.I. 1991/647, art. 9(5) (which S.I. was revoked 1.4.1992 by S.I. 1992/1793, art. 10), 1991/648, art. 9(5) (which S.I. was revoked 1.4.1992 by S.I. 1992/1785, art. 10), 1991/649, art. 9(5) (which S.I. was revoked 1.4.1992 by S.I. 1992/1788, art. 10).  
S. 3(2) modified (1991–1992) by S.I. 1991/914, arts. 7, 9(5) (which S.I. was revoked 1.4.1992 by S.I. 1992/1785, art. 10), 1991/940, arts. 7, 9(5) (which S.I. was revoked 1.4.1992 by S.I. 1992/1792, art. 10), 1991/941, arts. 7, 9(5) (which S.I. was revoked 1.4.1992 by S.I. 1992/1794, art. 10), 1991/942, arts. 6, 8(5) (which S.I. was revoked 1.4.1992 by S.I. 1992/1787, art. 9), 1991/944, arts. 6, 8(5) (which S.I. was revoked 1.4.1992 by S.I. 1992/1783, art. 9), 1991/945, arts. 6, 8(5) (which S.I. was revoked 1.4.1992 by S.I. 1992/1789, art. 9), 1991/946, arts. 7, 9(5) (which S.I. was revoked 1.4.1992 by S.I. 1992/1791, art. 10), 1991/947, arts. 7, 9(5) (which S.I. was revoked 1.4.1992 by S.I. 1992/1788, art. 10), 1991/948, arts. 7, 9(5) (which S.I. was revoked 1.4.1992 by S.I. 1992/1795, art. 10), 1991/949, arts. 7, 9(5) (which S.I. was revoked 1.4.1992 by S.I. 1992/1784, art. 10), and 1991/950, arts. 7, 9(5) (which S.I. was revoked 1.4.1992 by S.I. 1992/1793, art. 10)
- C31** S. 3(2) modified(temp 1991–1992) by S.I. 1991/1811, arts. 9(4) and 7 (revoked 1.4.1992 by S.I. 1992/1786, art. 10)
- C32** S. 3(2) modified(temp 1991–1992) by S.I. 1991/1812, arts. 9(4) and 7 (revoked 1.4.1992 by S.I. 1992/1782, art. 10)
- C33** S. 3(2)(4) modified(retrospectively to 1.4.1992) (temp. 1992–1993) by S.I.s. 1992/1782, arts. 1(2), 7,9(4)(5)(which S.I. was revoked 1.4.1993 by S.I. 1993/1646, art. 10); 1992/1783, arts. 1(2), 6,8(4)(5)(which S.I. was revoked 1.4.1993 by S.I. 1993/882, art. 9); 1992/1784, arts. 1(2), 7,9(4)(5)(which S.I. was revoked 1.4.1993 by S.I. 1993/883, art. 10); 1992/1785, arts. 1(2), 7,9(4)(5)(which S.I. was revoked 1.4.1993 by S.I. 1993/877, art. 10); 1992/1786, arts. 1(2), 7,9(4)(5)(which S.I. was revoked 1.4.1993 by S.I. 1993/1645, art. 10); 1992/1787, arts. 1(2), 6,8(4)(5)(which S.I. was revoked 1.4.1993 by S.I. 1993/886, art. 9); 1992/1788, arts. 1(2), 7,9(4)(5)(which S.I. was revoked 1.4.1993 by S.I. 1993/878, art. 10); 1992/1789, arts. 1(2), 6,8(4)(5)(which S.I. was revoked 1.4.1993 by S.I. 1993/1644, art. 9); 1992/1791, arts. 1(2), 7,9(4)(5)(which S.I. was revoked 1.4.1993 by S.I. 1993/884, art. 10); 1992/1792, arts. 1(2), 7,9(4)(5)(which S.I. was revoked 1.4.1993 by S.I. 1993/879, art. 10); 1992/1793, arts. 1(2), 7,9(4)(5) (which S.I. was revoked 1.4.1993 by S.I. 1993/875, art. 10); 1992/1794, arts. 1(2), 7,9(4)(5)(which S.I. was revoked 1.4.1993 by S.I. 1993/881, art. 10); 1992/1795, arts. 1(2), 7,9(4)(5)(which S.I. was revoked 1.4.1993 by S.I. 1993/880, art. 10).
- C34** S. 3(2)(4) modified (1.4.1993)(temp. 1993–1994) by S.I. 1993/875, arts. 7, 9(4)(5) (which was revoked by S.I. 1994/2076, art. 10); S.I. 1993/877, arts. 7, 9(4)(5); (which was revoked by S.I. 1994/2077, art. 10)S.I. 1993/878, arts. 7, 9(4)(5) (which was revoked by S.I. 1994/2078, art. 10); S.I. 1993/879, arts. 7, 9(4)(5) (which was revoked by S.I. 1994/2069, art. 10); S.I. 1993/880, arts. 7, 9(4)

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(5) (which was revoked by S.I. 1994/2070, **art. 10**); S.I. 1993/881, **arts. 7, 9(4)(5)** (which was revoked by S.I. 1994/2071, **art. 10**); S.I. 1993/882, **arts. 6, 8(4)(5)** (which was revoked by S.I. 1994/2073, **art. 9**); S.I. 1993/883, **arts. 7, 9(4)(5)** (which was revoked by S.I. 1994/2074, **art. 10**); S.I. 1993/884, **arts. 7, 9(4)(5)** (which was revoked by S.I. 1994/2075, **art. 10**); S.I. 1993/886, **arts. 6, 8(4)(5)** (which was revoked by S.I. 1994/2079, **art. 9**); and modified(*retrospectively to 1.4.1993*) (*temp. 1993-1994*) by S.I. 1993/1644, **arts. 1(2), 6, 8(4)(5)** (which was revoked by S.I. 1994/2068, **art. 9**); S.I. 1993/1645, **arts. 1(2), 7, 9(4)(5)** (which was revoked by S.I. 1994/2081, **art. 10**); S.I. 1993/1646, **arts. 1(2), 7, 9(4)(5)** (which was revoked by S.I. 1994/2080, **art. 10**)

**C35** S. 3(3) amended by Rating (Caravan Sites) Act 1976 (c. 15, SIF 103:2), **s. 4(1)**

**C36** S. 3(4) modified by S.I. 1990/817, **arts. 9, 11(5)**, 1990/855, arts. 7, 9(7) and (1990–1991) by S.I. 1990/818, **arts. 7, 9(7)** (which S.I. was revoked 1.4.1992 by S.I. 1992/1786, **art. 10**), 1990/819, arts. 7, 9(7) (which S.I. was revoked 1.4.1992 by S.I. 1992/1782, **art. 10**), 1990/821, arts. 7, 9(7) (which S.I. was revoked 1.4.1992 by S.I. 1992/1794, **art. 10**), 1990/822, arts. 6, 8(7) (which S.I. was revoked 1.4.1992 by S.I. 1992/1789, **art. 9**), 1990/836, arts. 7, 9(7) (which S.I. was revoked 1.4.1992 by S.I. 1992/1784, **art. 10**), 1990/837, arts. 7, 9(7) (which S.I. was revoked 1.4.1992 by S.I. 1992/1792, **art. 10**), 1990/838, arts. 6, 8(7) (which S.I. was revoked 1.4.1992 by S.I. 1992/1783, **art. 9**), 1990/854, arts. 7, 9(7) (which S.I. was revoked 1.4.1992 by S.I. 1992/1795, **art. 10**), 1990/856, arts. 6, 8(7) (which S.I. was revoked 1.4.1992 by S.I. 1992/1787, **art. 9**), 1990/857, arts. 7, 9(7) (which S.I. was revoked 1.4.1992 by S.I. 1992/1791, **art. 10**)

**C37** S. 3(4): s. 3(4) modified by S.I. 1991/647, **art. 9(6)** (which S.I. was revoked 1.4.1992 by S.I. 1992/1793, **art. 10**), 1991/648, art. 9(6) (which S.I. was revoked 1.4.1992 by S.I. 1992/1785, **art. 10**), 1991/649, art. 9(6) (which S.I. was revoked 1.4.1992 by S.I. 1992/1788, **art. 10**).

S. 3(4) modified (for the financial years 1993-94 and 1995-96) by S.I. 1994/911, **arts. 1(2), 7(5)**

S. 3(4) modified (1991-1992) by S.I. 1991/914, **arts. 7, 9(6)** (which S.I. was revoked 1.4.1992 by S.I. 1992/1785, **art. 10**), 1991/940, arts. 7, 9(6) (which S.I. was revoked 1.4.1992 by S.I. 1992/1792, **art. 10**), 1991/941, arts. 7, 9(6) (which S.I. was revoked 1.4.1992 by S.I. 1992/1794, **art. 10**), 1991/942, arts. 6, 8(6) (which S.I. was revoked 1.4.1992 by S.I. 1992/1787, **art. 9**), 1991/944, arts. 6, 8(6) (which S.I. was revoked 1.4.1992 by S.I. 1992/1783, **art. 9**), 1991/945, arts. 6, 8(6) (which S.I. was revoked 1.4.1992 by S.I. 1992/1789, **art. 9**), 1991/946, arts. 7, 9(6) (which S.I. was revoked 1.4.1992 by S.I. 1992/1791, **art. 10**), 1991/947, arts. 7, 9(6) (which S.I. was revoked 1.4.1992 by S.I. 1992/1788, **art. 10**), 1991/948, arts. 7, 9(6) (which S.I. was revoked 1.4.1992 by S.I. 1992/1795, **art. 10**), 1991/949, arts. 7, 9(6) (which S.I. was revoked 1.4.1992 by S.I. 1992/1784, **art. 10**), and 1991/950, arts. 7, 9(6) (which S.I. was revoked 1.4.1992 by S.I. 1992/1793, **art. 10**)

**C38** S. 3(4) modified(*temp 1991-1992*) by S.I. 1991/1811, **arts. 9(5)** and 7 (revoked 1.4.1992 by S.I. 1992/1786, **art. 10**)

**C39** S. 3(2) modified(*temp 1991-1992*) by S.I. 1991/1812, **arts. 9(5)** and 7 (which S.I. was revoked 1.4.1992 by S.I. 1992/1782, **art. 10**)

### Marginal Citations

**M5** 1976 c. 64.

VALID FROM 19/05/1997

### [<sup>F16</sup>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

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he shall be liable on summary conviction to a fine not exceeding level 3 on the standard scale.]

#### Textual Amendments

**F16** S. 3A inserted (19.5.1997) by 1997 c. 29, s. 33(1), Sch. 3 para. 14; S.I. 1997/1097, art. 3(c)

## 4 Valuation appeal committees.

- (1) For the purpose of hearing and determining appeals and complaints under the Valuation Acts, a committee or committees, each of which is to be known as a valuation appeal committee, shall be constituted for each valuation area in accordance with a scheme (“the model scheme”) made by the Secretary of State.
- (2) A valuation appeal committee shall consist of members of a local valuation panel constituted in accordance with the model scheme and members of the panel shall be appointed by the sheriff after consultation with such persons as he thinks fit.
- (3) The model scheme may include provision with respect to—
  - (a) fixing the maximum and minimum number of members of a local valuation panel and the termination of their appointment;
  - (b) the appointment of—
    - (i) one of those members as chairman of the panel,
    - (ii) such number of members as the sheriff considers necessary as deputy chairmen thereof, and
    - (iii) a secretary and, if the sheriff considers it necessary, an assistant secretary or assistant secretaries of the panel;
  - (c) fixing the number of valuation appeal committees, the maximum and minimum number of members of such a committee and specifying the circumstances in which such maximum number may be exceeded;
  - (d) the manner in which members of a valuation appeal committee are to be selected from members of the panel;
  - (e) any other matter as appears to the Secretary of State to be necessary or expedient for the purpose of the administration of the model scheme in any valuation area.
- (4) The remuneration and allowances to be paid to the secretary and any assistant secretary of the panel and their conditions of employment shall be such as may be agreed between the valuation authority and the sheriff or, failing agreement, as may be determined by the Secretary of State.
- (5) All expenses incurred by a local valuation panel or a valuation appeal committee shall be defrayed by the valuation authority.
- (6) All members of a local valuation panel shall reside or be engaged in business or be employed in the valuation area; and no person appointed as the secretary or an assistant secretary of a panel shall be an officer of a local authority or shall by himself or by any partner or assistant appear before a valuation appeal committee for that area.
- (7) A valuation authority may pay reasonable subscriptions, whether annually or otherwise, to the funds of any association of members or officers of local valuation panels or valuation appeal committees formed for the purpose of consultation as to the

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common interests of those panels or committees and the discussion of matters relating to valuation.

[<sup>F17</sup>(7A) There shall be paid to members of a valuation appeal committee and to members of a local valuation panel such allowances as may be determined by the Secretary of State.]

(8) The model scheme shall be contained in an order and the scheme may with the consent of the Secretary of State be varied as respects any valuation area by the valuation authority; and a statutory instrument containing an order under this subsection shall be subject to annulment in pursuance of a resolution of either House of Parliament.

(9) The provisions of the Valuation Acts with regard to appeals and complaints shall, with any necessary modifications, apply to a committee constituted under this section in like manner as they applied before 16th May 1957 to a court of appeal constituted under those Acts.

(10) In this section “sheriff” means the sheriff principal and, in the case of a valuation area situated in more than one sheriffdom, means the sheriff principal of such one of those sheriffdoms as the Secretary of State may direct.

**Textual Amendments**

**F17** S. 4(7A) inserted (*prosp.*) by Local Government and Housing Act 1989 (c. 42, SIF 81:2), ss. 194(1), 195(2), **Sch. 11 para. 43**

**5 Valuation of public undertakings.**

(1) The Assessor shall—

- (a) in respect of each year of revaluation value or revalue all lands and heritages which he is required under any enactment to value;
- (b) value any lands and heritages which—
  - (i) were in existence when he made his valuation under paragraph (a) above and which, owing to error, were not included in that valuation and which he is required under any enactment to value,
  - (ii) have come into existence since he made his valuation under paragraph (a) above and which he is required under any enactment to value,
  - (iii) were in existence when he made his valuation under paragraph (a) above but which by or under an enactment have first fallen to be valued by the Assessor since he made such valuation;
- (c) .....

<sup>F18</sup>

(2) The Assessor shall direct the assessor for any valuation area (“the local assessor”) containing any lands and heritages which the Assessor has valued or revalued under subsection (1) above to enter those lands and heritages in the valuation roll:

Provided that, where by reason of a material change of circumstances or in consequence of the making of an order under section 10(2) of the<sup>M6</sup>Local Government (Financial Provisions) (Scotland) Act 1963 [<sup>F19</sup>or the doing of anything under Schedule 2 to the Local Government (Scotland) Act 1966 (valuation of water undertakings) or under any order under section 6 of the Act] there has been an alteration in the rateable value of any lands and heritages referred to in this subsection after they have been entered in the valuation roll, the Assessor shall give a further

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direction to the local assessor to enter the altered value of such lands and heritages in the valuation roll.

- (3) Any direction under this section shall state the rateable value of the lands and heritages to which it relates and give such other particulars as may be prescribed.
- (4) Any entry made in the valuation roll—
- (a) where the valuation has been made under subsection (1)(b)(i) . . . <sup>F20</sup> above, shall have effect only as from the beginning of the year in which the entry is made;
  - (b) where the valuation has been made under subsection (1)(b)(ii) . . . <sup>F20</sup> above, shall have effect only as from the date when the lands and heritages to which the entry relates came into existence or as from the beginning of the year in which the entry is made, whichever is the later;
  - (c) where the valuation has been made under subsection (1)(b)(iii) . . . <sup>F20</sup> above, shall have effect only as from the coming into effect of the enactment by or under which the Assessor is required to value the lands and heritages, or as from the beginning of the year in which the entry is made, whichever is the later;
  - (d) in pursuance of a further direction given under the proviso to subsection (2) above, shall have effect only as from the date of the event by reason of which the further direction is given or as from the beginning of the year in which such direction is given, whichever is the later.
- (5) Without prejudice to section 24 of the <sup>M7</sup>Lands Valuation (Scotland) Act 1854 (appeal against valuation as contained in direction) and subject to section 26 of that Act (right of appeal to be forfeited where refusal to answer call by Assessor for books and writings, etc.), the proprietor, tenant or occupier of lands and heritages which are included in the valuation roll in consequence of a direction under this section may at any time while the roll is in force appeal to the Lands Valuation Appeal Court against the entry in the roll but only on the ground that there has been a material change of circumstances affecting the value of the lands and heritages since the entry was made:
- Provided that appeal under this subsection shall be competent only where the proprietor, tenant or occupier has given notice in writing to the Assessor before lodging the appeal of the material change of circumstances.
- (6) Notwithstanding anything in any enactment, no person may complain or appeal to a valuation appeal committee against an entry in the valuation roll made in consequence of a direction under this section.
- (7) The Secretary of State may make regulations providing for—
- (a) the payment of remuneration, pensions, allowances, gratuities to, or transfer values in respect of, the Assessor and his clerks and other officers, and the manner in which such payment is to be financed;
  - (b) the terms and conditions of employment of the Assessor and his clerks and other officers;
  - (c) the amendment or repeal, with or without savings, of any enactment which is inconsistent with or superseded by the regulations.
- (8) A statutory instrument containing regulations under subsection (7) above shall be subject to annulment in pursuance of a resolution of either House of Parliament.



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#### Textual Amendments

- F18** S. 5(1)(c) repealed by Statute Law (Repeals) Act 1986 (c. 12), s. 1(1), **Sch. 1 Pt. VII**
- F19** Words inserted by Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31, SIF 103:2), s. 21, **Sch. 2 para. 16**
- F20** Words repealed by Statute Law (Repeals) Act 1986 (c. 12), s. 1(1), **Sch. 1 Pt. VII**

#### Modifications etc. (not altering text)

- C40** S. 5 modified by S.I. 1978/1173, **art. 7**, 1978/1174, art. 8, 1978/1175, art. 8, 1978/1176, art. 8 and 1979/951, arts. 3, 10(a)
- C41** S. 5(2) excluded by Valuation and Rating (Exempted Classes) (Scotland) Act 1976 (c. 64, SIF 103:2), **s. 2(2)**

#### Marginal Citations

- M6** 1963 c. 12.
- M7** 1854 c. 91.

### [<sup>F21</sup>6 Valuation by formula of certain lands and heritages.

[ In the case of such lands and heritages as may be prescribed or of any class or description of such lands and heritages as may be prescribed, the Secretary of State may by order provide that their rateable values or the aggregate amount of their rateable values shall be—

- (a) such as is prescribed; or
- (b) such as is determined in accordance with prescribed rules]

[<sup>F23</sup>and, for the purposes of this subsection, “class or description” of lands and heritages includes lands and heritages, or classes of lands and heritages, falling within such geographical area as may be prescribed.]

[ The Secretary of State may by order provide that the non-domestic water rate shall not be leviable in respect of formula valued lands and heritages or of such class or description of formula valued lands and heritages as may be prescribed for the purposes of this subsection.

In this subsection, “formula valued lands and heritages” are lands and heritages which have, or lands and heritages of a class or description which has, been prescribed for the purposes of subsection (1) above.]

(2) A rateable value or aggregate amount—

- (a) prescribed under; or
- (b) determined by virtue of,

an order under this section may be apportioned among local authorities in such manner as may be specified in the order.

(3) An order under this section applying to any lands and heritages or any class or description of such lands and heritages may provide for—

- (a) determining a rateable value or aggregate amount by the application of different methods of valuation;
- (b) apportioning a rateable value or aggregate amount by the application of different manners of apportionment,

to different parts of the lands and heritages.

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- (4) Before making an order under this section the Secretary of State shall consult with such associations of local authorities, or of persons carrying on undertakings, as appear to him to be concerned and with any local authority, person or association of persons with whom consultation appears to him to be desirable.
- (5) An order under this section may—
- (a) repeal or amend any enactment so far as that enactment relates to—
    - (i) the valuation of;
    - (ii) the levying or payment of rates in respect of;
    - (iii) the making of payments in lieu of rates in respect of,
 lands and heritages to which the order relates;
  - (b) repeal or amend any enactment so far as that repeal or amendment is incidental or consequential to a repeal or amendment in terms of paragraph (a) above; and
  - (c) as regards such lands and heritages apply, restrict or modify the enactments relating to appeals or complaints in connection with the valuation roll.
- (6) An order under this section may provide that the order shall have effect as from the beginning of the year in which the order is made.
- (7) An order under this section shall not be made unless a draft of the order has been laid before and approved by a resolution of each House of Parliament.]

#### Textual Amendments

- F21** S. 6 substituted by Local Government (Scotland) Act 1978 (c. 4, SIF 81:2), s. 1
- F22** S. 6(1) substituted by Local Government Finance Act 1988 (c. 41, SIF 81:1), s. 137, **Sch. 12 Pt. II para. 11**
- F23** Words in s. 6(1) inserted (6.3.1992) by Local Government Finance Act 1992 (c. 14), s. 117(1), **Sch. 13 para.42** (with s. 118(1)(2)(4)).
- F24** S. 6(1A) inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:2), s. 145, **Sch. 6 para. 18**

#### Modifications etc. (not altering text)

- C42** S. 6(5) modified(*temp 1991-1992*) by S.I. 1991/1811, **art. 7** (which S.I. was revoked 1.4.1992 by S.I. 1992/1786, **art. 10**)
- C43** S. 6(5) modified(*temp 1991-1992*) by S.I. 1991/1812, **art. 7** (which S.I. was revoked 1.4.1992 by S.I. 1992/1782, **art. 10**)

### Rating

#### 7 Levying of rates.

- (1) Subject to the provisions of any other enactment, every rate levied by a rating authority for any year shall be levied in respect of all lands and heritages within the area to which the rate relates according to the rateable value of the lands and heritages as appearing in the valuation roll in force at the beginning of the year in respect of which the rate is levied:

Provided that where during any year the valuation roll has been altered under section 2 of this Act by inserting a new entry therein or altering an existing entry, the rate levied

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for the year or the part of the year after such alteration takes effect shall be according to the rateable value of the lands and heritages concerned as appearing in such new or altered entry.

[<sup>F25</sup>(1A) References in subsection (1) above to “rateable value” include the apportioned rateable value of part residential subjects and, in the case of the non-domestic water rate, the net annual value and the apportioned net annual value of part residential subjects [<sup>F26</sup>, and references in this subsection to an apportioned value of part residential subjects are references to that part of that value which is shown in the apportionment note as relating to the non-residential use of the subjects,].]

(2) Save as provided in any other enactment, every rate levied upon occupiers of lands and heritages within the area to which the rate relates shall be at a uniform amount per pound.

#### Textual Amendments

**F25** S. 7(1A) inserted by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2, 103:2\)](#), s. 6, [Sch. 1 Pt. III para. 32](#)

**F26** Words inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), s. 145, [Sch. 6 para. 6](#)

#### Modifications etc. (not altering text)

**C44** S. 7 modified by S.I. 1975/930, regs. 2, 3, [Sch.](#) and [Water \(Scotland\) Act 1980 \(c. 45, SIF 130\)](#), s. 48(1)

**C45** S. 7 extended by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2, 103:2\)](#), s. 25(2), [Sch. 5 Pt. II para. 22\(c\)](#)

**C46** Ss. 7, 8, 9, 10 applied and power to modify conferred (6.3.1992) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 107(1), [Sch. 11 Pt. II para. 23\(c\)](#) (with s. 118(1)(2)(4))

#### [7A <sup>F27</sup>Provisions as to setting of non-domestic rates.

(1) The Secretary of State shall, in respect of the financial year 1993-94 and each subsequent financial year, prescribe for each local authority a rate which shall be their non-domestic rate in respect of that year.

(2) Non-domestic rates shall be levied in accordance with section 7 of this Act by each rating authority in respect of lands and heritages—

(a) which are subjects (other than part residential subjects) in respect of which there is an entry in the valuation roll, according to their rateable value or, where a rateable value has been prescribed or determined in respect of the lands and heritages under section 128 of the <sup>M8</sup>Local Government Finance Act 1988, according to that rateable value; or

(b) which are part residential subjects, according to that part of their rateable value which is shown in the apportionment note as relating to the non-residential use of those subjects or, where a rateable value has been prescribed or determined in respect of the lands and heritages under section 128 of the <sup>M9</sup>Local Government Finance Act 1988, according to that part of that rateable value which is so shown in the apportionment note.

(3) The rates prescribed under subsection (1) above shall be known—

(a) in the case of the regional council, as the non-domestic regional rate;

(b) in the case of the district council, as the non-domestic district rate; and

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- (c) in the case of the islands council, as the non-domestic islands rate.
- (4) References (however expressed) in any enactment to the non-domestic rate determined by a local authority shall be construed as references to the non-domestic rate prescribed for the local authority under this section.
- (5) A statutory instrument containing any order under this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.]

#### Textual Amendments

**F27** S. 7A inserted (1.10.1992) by [Local Government Finance Act 1992 \(c. 14\), s.110\(1\)](#) (with s. 118(1)(2) (4)); S.I. 1992/2183, [art. 2\(a\)](#) (with [art. 3](#)).

#### Marginal Citations

**M8** 1988 c. 41.

**M9** 1988 c. 9.

VALID FROM 31/03/1995

#### [7B <sup>F28</sup> Provisions as to setting of non-domestic rates.

- (1) The Secretary of State shall, in respect of the financial year following that in which this subsection comes into force and each subsequent financial year, prescribe a rate which shall be the non-domestic rate to be levied throughout Scotland in respect of that financial year.
- (2) Subject to subsection (3) below, non-domestic rates shall be levied in accordance with section 7 of this Act by each rating authority in respect of lands and heritages in their area, being lands and heritages—
- which are subjects (other than part residential subjects) in respect of which there is an entry in the valuation roll, according to their rateable value or, where a rateable value has been prescribed or determined in respect of the lands and heritages under section 128 of the <sup>M10</sup>Local Government Finance Act 1988, according to that rateable value; or
  - which are part residential subjects, according to that part of their rateable value which is shown in the apportionment note as relating to the non-residential use of those subjects or, where a rateable value has been prescribed or determined in respect of the lands and heritages under section 128 of the Local Government Finance Act 1988, according to that part of that rateable value which is so shown in the apportionment note.
- (3) In the application of section 7 of this Act to the levying of the non-domestic rate prescribed under this section, for the words “to which the rate relates” in each of subsections (1) and (2) of that section there shall be substituted the words “of the rating authority”.
- (4) References (however expressed) in any enactment to the non-domestic rate determined by a local authority shall be construed as references to the non-domestic rate prescribed under this section.

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(5) A statutory instrument containing any order under this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.]

#### Textual Amendments

**F28** S. 7B substituted (31.3.1995) for s. 7A by [Local Government Finance Act 1992 \(c. 14\)](#), [ss.110\(2\), 119\(2\)\(a\)](#) (with [s. 118\(1\)\(2\)\(4\)](#)) (which s. 7A was inserted by [Local Government Finance Act 1992 \(c. 14\)](#), [s. 110\(1\)](#)); [S.I. 1994/3152](#), [arts 2, 4](#)

#### Marginal Citations

**M10** [1988 c. 41](#).

## 8 Payment of rates by instalments.

- (1) Subject to subsections (3)(b) and (7) to (9) below, the rates chargeable for any year in respect of lands and heritages shall be payable by monthly instalments during the year in accordance with subsections (2) to (6) below.
- (2) Subject to subsection (3) below, in any case where the rates chargeable for a year are payable in accordance with subsection (1) above, those rates shall be payable by ten instalments beginning in the second month and ending in the penultimate month of the year.
- (3) Where any person is liable for rates in respect of the occupation of lands and heritages for part only of a year or where for any other reason [<sup>F29</sup>a] demand note for any rates in respect of lands and heritages is not issued until after the end of the first month of the year, and, in either case, those rates are payable in accordance with subsection (1) above, then—
  - (a) if the demand note for the rates is issued before the beginning of the last quarter of the year, the rates shall be payable by instalments beginning in the month following that in which the demand note is issued and ending in the penultimate month of the year; and
  - (b) in any other case, the rates shall be payable in full in the month following that in which the demand note for the rates is issued.
- (4) Where any rates payable by any person in respect of lands and heritages for a year are payable by monthly instalments in accordance with subsection (1) above then, apart from any remission of rates on the ground of poverty or inability to pay granted under section 244 of the Act of 1947 or any rate rebate granted under [<sup>F30</sup>section 28(1)(a) of the the Social Security and Housing Benefits Act 1982 (whether or not modified under section 30(1)(a) of that Act)] and subject to subsection (6) below, each of those instalments shall be of the same amount except that the rating authority may round off the amount of any of those instalments other than either the first or the last to the nearest 5p and adjust the amount of the first or, as the case may be, the last of those instalments accordingly.
- (5) Except in a case falling within subsection (3)(b) above, there shall be included in or sent with every demand note for rates which are payable in accordance with subsection (1) above a statement specifying the total rates due for the year, the dates on which the monthly instalments of the rates are payable and the amount of each instalment.



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- (6) Where, after sending the statement referred to in subsection (5) above, the rating authority are satisfied that there has been, or may be, any change in the amount any person is, or will be, liable to pay by way of rates in respect of the lands and heritages in question for the balance of the year to which the statement relates, the rating authority may by a further statement in writing make such adjustments as they think necessary in the amounts of the remainder of the instalments to which the statement referred to in subsection (5) above relates.
- (7) The rates shall not be payable in accordance with subsection (1) above in the case of any person who—
- (a) has entered into an agreement with the rating authority to pay the rates otherwise than in accordance with that subsection; or
  - (b) is liable under any enactment to pay the rates to any person or authority other than the rating authority.
- [<sup>F31</sup>(7A) In any case where a demand note for rates, chargeable for a year or part only of a year, is for an amount (after any remission, rebate or other deduction to which the rate is subject) less than the prescribed sum the rates shall not be payable in accordance with subsection (1) above but shall be payable in full on or before the date specified by the rating authority in the demand note.
- (7B) In subsection (7A) above, “the prescribed sum” means £20 or such lesser sum as the rating authority may fix.
- (7C) The Secretary of State may by order, made by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament, amend subsection (7B) above by substituting for the amount for the time being specified in that subsection such other amount as appears to him to be justified.]
- (8) If any person liable to pay rates for a year in accordance with subsection (1) above has not, after the expiry of six months of that year, paid an amount, in respect of the occupation of lands and heritages from the beginning of that year, which is equal to at least the sum of four monthly instalments, he shall be liable to pay the rates in full for the year or, as the case may be, the balance of the year forthwith.
- (9) If any person liable to pay rates for a year in accordance with subsection (1) above is, at any time after the expiry of six months of that year, in arrears in the payment of not less than two monthly instalments, he shall be liable to pay the rates in full for the balance of the year forthwith.

#### Textual Amendments

- F29** Word substituted by [Local Government \(Miscellaneous Provisions\) \(Scotland\) Act 1981 \(c. 23, SIF 81:2\)](#), [Sch. 3 para. 33](#)
- F30** Words substituted by the [Social Security and Housing Benefits Act 1982 \(c.24, SIF 113: 1\)](#), [Sch. 4 para. 19.](#); it was then provided by [Social Security Act 1986 \(c. 50, SIF 113:1\)](#), s. 68, [Sch. 10 para. 49\(a\)](#) that for the words “ a scheme made under section 28(1)(a) of the the Social Security and Housing Benefits Act 1982 (whether or not modified under section 30(1)(a) of that Act)” there should be substituted “the housing benefit scheme (whether or not modified under section 28 of the Social Security Act 1986)”
- F31** [S. 8\(7A\)—\(7C\)](#) inserted by [Local Government \(Miscellaneous Provisions\) \(Scotland\) Act 1981 \(c. 23, SIF 81:2\)](#), [ss. 7, 13](#)

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#### Modifications etc. (not altering text)

- C47** S. 8 modified by S.I. 1975/930, regs. 2, 3, **Sch.** and Water (Scotland) Act 1980 (c. 45, SIF 130), **s. 48(1)**
- C48** S. 8 extended by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2, 130:2), s. 25(2), **Sch. 5 Pt. II para. 22(c)**
- C49** Ss. 7, 8, 9, 10 applied and power to modify conferred (6.3.1992) by Local Government Finance Act 1992 (c. 14), s. 107(1), **Sch. 11 Pt. II para. 23(c)** (with s. 118(1)(2)(4)).

## 9 Restriction on rates payable when valuation appeal is pending.

[<sup>F32</sup>(1) Notwithstanding that an appeal under the Valuation Acts is pending with respect to any lands and heritages the rates levied on those lands and heritages shall be payable in accordance with section 8 of this Act.]

- (2) On the determination of the appeal referred to in subsection (1) above, the difference, if any, between the amount paid by virtue of that subsection and the amount which would have been payable on the rateable valuation as determined in the appeal shall—
- (a) if an overpayment has been made, be repaid by the rating authority, and
  - (b) if an underpayment has been made, be recovered by the rating authority as if it were arrears of rates due and payable to them.

#### Textual Amendments

- F32** S. 9(1) substituted by Local Government Finance Act 1988 (c. 41, SIF 81:1), s. 137, **Sch. 12 Pt. II para. 12(1)(2)**

#### Modifications etc. (not altering text)

- C50** S. 9 modified by S.I. 1975/930, regs. 2, 3, **Sch.** and Water (Scotland) Act 1980 (c. 45, SIF 130), **s. 48(1)**
- C51** S. 9 excluded by S.I. 1987/345, **art. 4(2)** and by S.I. 1988/114, **reg. 4(2)**
- C52** S. 9 extended by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2, 130:2), s. 25(2), **Sch. 5 Pt. II para. 22(c)**
- C53** Ss. 7, 8, 9, 10 applied and power to modify conferred (6.3.1992) by Local Government Finance Act 1992 (c. 14), s. 107(1), **Sch. 11 Pt. II para. 23(c)** (with s. 118(1)(2)(4)).

## [<sup>F33</sup>9A Interest on rates paid in error.

- (1) Subject to regulations made under this section—
- (a) where any amount has been paid to a rating authority in respect of rates either—
    - (i) in error; or
    - (ii) in consequence of the entry on to the valuation roll of a valuation which is subsequently reduced,
 and the rating authority repay the amount, the authority shall also pay to the person to whom the repayment is made interest on the amount; and
  - (b) where any amount has been repaid to any person by a rating authority either—
    - (i) in error; or
    - (ii) in consequence of the entry on to the valuation roll of a valuation which is subsequently increased,

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and the rating authority recover the amount, the authority may also recover from that person any interest paid on that amount.

- (2) The Secretary of State may by regulations make provision as to—
- (a) the circumstances in which interest is to be payable or recoverable by a rating authority;
  - (b) the rate at which any interest is to be paid, or the manner in which such rate is to be determined; and
  - (c) the date or dates from which, or by reference to which, any payment of interest is to run.
- (3) This section applies to any payments such as are mentioned in subsection (1) which were made—
- (a) after 1st April 1990; and
  - (b) before the coming into force of this section,
- as it applies to such payments made after the coming into force of this section; but does not entitle any person to receive any payment of interest in respect of any such payment made before 1st April 1990.
- (4) Regulations made under this section may provide for the deduction from any sum paid by way of interest under or by virtue of this section of any sum previously paid under or by virtue of any other enactment by way of interest in respect of the same payment.
- (5) Regulations under this section—
- (a) may make different provision in relation to different cases or descriptions of case;
  - (b) may include such 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.]

#### Textual Amendments

**F33** S. 9A (which was inserted by [Local Government Finance Act 1988 \(c. 41\)](#) s. 137, Sch. 12 Pt. II para. 13) substituted (1.10.1992) by [Local Government Finance Act 1992 \(c. 14\)](#) s.110(4) (with s. 118(1)(2) (4)); [S.I. 1992/2183](#), [art. 2\(a\)](#) (with art. 3).

## 10 Collection of rates by housing body on behalf of rating authority.

- (1) A rating authority may make arrangements with any housing body within their area on such terms and conditions as may be agreed between them or, failing agreement, as may be determined by the Secretary of State, for the collection by the housing body of the rates levied by the rating authority on the occupiers of lands and heritages let by the housing body; and where such arrangements are made the rates shall be payable to the housing body by instalments along with payments of rent.
- (2) Where a rating authority wish to make arrangements with a housing body under subsection (1) above but the housing body have not agreed to enter into the arrangements, the Secretary of State may by order, made after consultation with the rating authority and the housing body, provide that the rating authority and the housing body shall make such arrangements in accordance with that subsection.

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- (3) A statutory instrument containing an order under subsection (2) above shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (4) In this section “housing body” means any authority to which section 118 of the Act of 1973 applies, a development corporation or the Scottish Special Housing Association.

**Modifications etc. (not altering text)**

- C54** S. 10 extended by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2, 130:2), s. 25(2), **Sch. 5 Pt. II para. 22(c)**
- C55** S. 10 modified by S.I. 1975/930, regs. 2, 3, **Sch.** and Water (Scotland) Act 1980 (c. 45, SIF 130), s. 48(1)
- C56** Ss. 7, 8, 9, 10 applied and power to modify conferred (6.3.1992) by Local Government Finance Act 1992 (c. 14), s. 107(1), **Sch. 11 Pt. II para. 23(c)** (with s. 118(1)(2)(4)).

**11 Assessment roll.**

For section 233 of the Act of 1947 there shall be substituted the following section—

**“233 Assessment roll.**

- (1) Every rating authority shall make up and maintain in such form as may be convenient a roll called “the assessment roll” containing such information as the authority require for the purpose of collecting every rate levied by the authority:
- Provided that the Secretary of State may by regulations made under section 111 of the Local Government (Scotland) Act 1973 prescribe information which the assessment roll shall contain if at any time he considers this necessary.
- (2) The assessment roll shall at all reasonable times be open to inspection by any person interested in or liable to pay any rate to which the roll relates, and any such person may take extracts therefrom without the payment of any fee.
- (3) The rating authority may, at any time before the expiration of one year after the end of the year in respect of which any rate is levied, amend the assessment roll by inserting therein the name of any person who ought to have been entered therein as liable in the rate or who since the making up of the roll has become so liable, or by striking out the name of any person who according to a written certificate by the assessor under the Valuation Acts ought not to have been so entered, or by correcting the amount of any value or rate which may have been inaccurately entered, and any such amendment shall not vitiate or render it less operative.
- (4) The production of the assessment roll shall be received as sufficient evidence of the making and validity of the rates therein mentioned.”

**Modifications etc. (not altering text)**

- C57** The text of ss. 11, 12, 17–19 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.

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## Grants

### 12 Rate support grants.

The provisions of the Act of 1966 relating to rate support grants shall have effect subject to the amendments specified in Schedule 2 to this Act.

#### Modifications etc. (not altering text)

**C58** The text of ss. 11, 12, 17–19 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.

### 13 Removal of limit on contributions to local authorities under Rural Water Supplies and Sewerage Act 1944.

(1) The limit of £60 million which by subsection (5) of section 1 of the <sup>M11</sup>Rural Water Supplies and Sewerage Act 1944 is imposed on the amount of the contributions which may be made under that section out of money provided by Parliament towards the expenses of local authorities in Scotland in respect of rural water supplies and sewerage is hereby removed; and accordingly for that subsection there shall be substituted the following subsection:—

“(5) Any contributions made under this section shall be defrayed out of money provided by Parliament.”

(2) In subsection (1) above references to subsection (5) of section 1 of the said Act of 1944 are references to that subsection as applied to Scotland by section 7 of that Act.

#### Marginal Citations

**M11** 1944 c. 26.

### 14 Termination of certain existing grants for roads and public transport.

(1) Subject to subsection (3) below, on and after 16th May 1975 the power of the Secretary of State—

- (a) . . . . . <sup>F34</sup>
- (b) to make grants to a local authority under [<sup>F35</sup>subsection (3) of section 34] of the <sup>M12</sup>Transport Act 1968 (towards expenditure incurred in making grants to provide assistance for rural bus or ferry services) [<sup>F35</sup> or under subsection (4) of that section (towards expenditure incurred] in the provision of such ferry services), and
- (c) to make grants to any person under section 56(1) of the Transport Act 1968 (towards capital expenditure incurred or to be incurred in the provision, improvement or development of facilities for public passenger transport),

shall cease to be exercisable except in a case where it appears to the Secretary of State that the whole or any part of any expenditure in respect of which any such advances or grants as aforesaid could be made should not fall on the . . . <sup>F36</sup>, local authority or person concerned, as the case may be.



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- (2) As from the beginning of the year 1978-79 the power of the Secretary of State to make grants to a Passenger Transport Executive under section 20(8) of the <sup>M13</sup>Transport Act 1968 (towards expenditure incurred by the Executive for certain areas in pursuance of agreements with the Railways Board for the provision of railway passenger services) shall cease to be exercisable, except in a case where it appears to the Secretary of State that the whole or any part of any expenditure in respect of which any such grants as aforesaid could be made should not fall on the Passenger Transport Executive.
- (3) In any case where—
- (a) it appears to the Secretary of State that any person other than a local authority has before 16th May 1975 entered upon a course of expenditure of a capital nature such as is referred to in section 56(1) of the Transport Act 1968, and
  - (b) the Secretary of State has approved before 16th May 1975 the making of a grant or grants towards that expenditure under that section,
- then, notwithstanding anything in subsection (1) above, the Secretary of State may, on or after 16th May 1975, make to that person under that section any grant which he considers appropriate in the light of that approval.

#### Textual Amendments

**F34** S. 14(1)(a) repealed by Roads (Scotland) Act 1984 (c. 54, SIF 108), s. 156(3), **Sch. 11**

**F35** Words substituted by Local Government (Miscellaneous Provisions) (Scotland) Act 1981 (c. 23, SIF 81:2), **Sch. 3 para. 34**

**F36** Words repealed by Roads (Scotland) Act 1984 (c. 54, SIF 108), s. 156(3), **Sch. 11**

#### Marginal Citations

**M12** 1968 c. 73.

**M13** 1968 c. 73.

## 15 Termination of certain existing grants to local authorities for certain other purposes.

- (1) The Secretary of State may from time to time, by order, provide that, with effect from such year as may be specified in the order, no grant shall be paid under any such local authority grant provision as may be so specified or that no grant shall be so paid except in respect of expenditure of a description so specified.
- (2) In subsection (1) above “local authority grant provision” means an enactment providing for the payment of grants to local authorities in respect of expenditure incurred in connection with a specific function.
- (3) An order under this section may contain provision amending, repealing or revoking, with or without savings, any enactment.
- (4) No order under this section shall have effect unless it is approved by a resolution of each House of Parliament.

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VALID FROM 01/04/1995

**[<sup>F37</sup>15A Direct Labour Organisation/ Direct Services Organisation Accounts.**

- (1) A local authority may establish, in accordance with the provisions of this section, Direct Labour Organisation/Direct Services Organisation Funds (to be known as “DLO/DSO funds”) for the purpose of dealing with surpluses and deficits which may occur in respect of—
  - (a) any revenue account kept by the authority under section 10(1) (accounts relating to construction or maintenance work) of the <sup>M14</sup>Local Government, Planning and Land Act 1980; or
  - (b) any account kept by the authority under section 9(2) (accounts) of the <sup>M15</sup>Local Government Act 1988.
- (2) Any interest earned on money transferred to a reserve fund established under subsection (1) above may be credited to that fund.
- (3) Any surplus credited to a fund established under subsection (1) above and which is, in the opinion of the authority, not required for the purpose of dealing with deficits in any such fund, may be transferred by them to the general fund maintained by them under section 93 of the Act of 1973 (general fund).
- (4) This section is without prejudice to any specific limitation imposed by or under any enactment as to the manner in which money may be paid into or out of any specific account.]

**Textual Amendments**

**F37** S. 15A inserted (1.4.1995) by 1994 c. 39, s. 168(1) (with s. 128(2)); S.I. 1995/702, art. 3(b) (subject to saving and transitional provision in art. 8)

**Marginal Citations**

**M14** 1980 c. 65.

**M15** 1988 c. 9.

*Miscellaneous Financial Provisions*

**16 Borrowing and lending by local authorities and certain other bodies and certain of their funds.**

Schedule 3 to this Act shall . . . <sup>F38</sup> have effect with respect to the powers of local authorities, joint boards, water development boards and river purification boards to borrow and lend money and with respect to certain of their funds.

**Textual Amendments**

**F38** Words repealed by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2), s. 34, Sch. 6

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## 17 Remuneration and expenses of members of Commission for Local Authority Accounts.

Schedule 8 to the Act of 1973 (provisions as to the Commission for Local Authority Accounts in Scotland) shall have effect as if after paragraph 3 there were inserted the following paragraph—

“3A There may be paid to any member of the Commission out of their funds such salary or fees and allowances as may be approved by the Secretary of State.”.

### Modifications etc. (not altering text)

**C59** The text of ss. 11, 12, 17–19 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.

## 18 Financial year of local authorities.

For subsection (5) of section 96 of the Act of 1973 there shall be substituted the following subsections—

“(5) The financial year of a local authority shall be the period of twelve months ending with 31st March, so however that for the purposes of subsections (2) to (4) above, the first financial year of any local authority shall be the period beginning with the date on which the authority came into existence in accordance with the provisions of this Act and ending 31st March 1976 ; and references in this Act, and in any other enactment (whether passed or made before or after the passing of this Act) to the financial year of a local authority shall be construed in accordance with the provisions of this subsection.

(6) The Secretary of State may by order make provision amending, repealing or revoking, with or without savings, any enactment which is inconsistent with or superseded by subsection (5) above ; but no order under this subsection shall have effect unless it is approved by a resolution of each House of Parliament.”.

### Modifications etc. (not altering text)

**C60** The text of ss. 11, 12, 17–19 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.

## 19 Amendment of section 201 of Act of 1947.

Section 201 of the Act of 1947 (power of Secretary of State to disallow illegal payments and surcharge on interim report of auditor), shall have effect as if in subsection (1) after proviso (e) there were inserted the following proviso—

“(f) The Secretary of State, in the case of an interim report received by him after 1st September 1973, shall have regard to all the circumstances of the case, including such information as may be available to him as to the means of any person against whom a surcharge might be made

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under this subsection and the ability of that person to pay the surcharge, and may thereafter, if he thinks fit, abstain from making the surcharge in whole or in part.”.

**Modifications etc. (not altering text)**

**C61** The text of ss. 11, 12, 17–19 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.

**20** ..... <sup>F39</sup>

**Textual Amendments**

**F39** S. 20 repealed by [Roads \(Scotland\) Act 1984 \(c. 54, SIF 108\)](#), s. 156(3), [Sch. 11](#)

**PART II**

LOCAL ADMINISTRATION

**Modifications etc. (not altering text)**

**C62** Pt. II (ss. 21–31) extended (6.4.1995) by 1994 c. 39, s. 180(1), [Sch. 3 para. 18](#) (with s. 128(2)); S.I. 1995/702, art. 4(1), [Sch. 2](#) (subject to art. 4(2) and to saving and transitional provision in art. 7)  
Pt. II (ss. 21–31) applied (with modifications) (6.4.1995) (*temp.* until 1.4.1996) by S.I. 1995/789, art. 2, [Sch. para. 4](#)

**21 Commissioner for Local Administration.**

- (1) For the purpose of conducting investigations in relation to any authority to which this Part of this Act applies there shall be a commissioner to be known as the Commissioner for Local Administration in Scotland.
- (2) Appointments to the office of Commissioner shall be made by Her Majesty on the recommendation of the Secretary of State after consultation with such bodies representing local authorities as appear appropriate to the Secretary of State, and a person so appointed shall, subject to subsection (3) below, hold office during good behaviour.
- (3) A person appointed to be the Commissioner may be relieved of office by Her Majesty at his own request or may be removed from office by Her Majesty on grounds of incapacity or misbehaviour, and shall in any case vacate office on completing the year of service in which he attains the age of sixty-five years.
- (4) For each year, the Commissioner—
  - (a) shall submit a general report on the discharge of his functions to the designated body [<sup>F40</sup>and arrange for the publication of such report;], and
  - (b) shall review the operation of the provisions of this Part of this Act about the investigation of complaints, and shall have power to convey to

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local authorities or to government departments any recommendations or conclusions reached in the course of his review.

[<sup>F41</sup>(4A) The Commissioner may, after consultation with such associations of local authorities as appear to him to be appropriate, provide to the authorities to which this Part of this Act applies such advice and guidance about good administrative practice as appears to him to be appropriate and may arrange for it to be published for the information of the public.]

(5) Schedule 4 to this Act shall have effect as respects the Commissioner.

**Textual Amendments**

**F40** Words inserted by [Local Government \(Miscellaneous Provisions\) \(Scotland\) Act 1981 \(c. 23, SIF 81:2\)](#), [Sch. 1\(a\)](#)

**F41** [S. 21\(4A\)](#) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1, 2\)](#), [s. 23\(2\)](#)

**22 Body to be designated by Secretary of State for purposes of Part II.**

(1) For the purposes of this Part of this Act, the Secretary of State shall by order designate a body to be called “the designated body for Scotland”.

(2) ..... <sup>F42</sup>

(3) All expenses incurred by the designated body under this Part of this Act shall be defrayed by local authorities in accordance with regulations made by the Secretary of State after consultation with such associations of local authorities as appear to him to be concerned.

(4) The Secretary of State may—  
 (a) require the designated body to keep proper accounts of the expenditure incurred by them in the discharge of their functions;  
 (b) require the designated body to prepare in respect of each financial year a statement of account in such form as the Secretary of State may direct;  
 (c) make arrangements for the audit of such accounts.

(5) A statutory instrument containing an order under subsection (1) above or regulations under subsection (3) above shall be subject to annulment in pursuance of a resolution of either House of Parliament.

**Textual Amendments**

**F42** [S. 22\(2\)](#) repealed by [Local Government \(Miscellaneous Provisions\) \(Scotland\) Act 1981 \(c. 23, SIF 81:2\)](#), [Sch. 4](#)

**23 Authorities subject to investigation.**

(1) This Part of this Act applies to the following authorities—  
 (a) any local authority;  
 (b) any committee, joint committee or joint board the members of which, other than ex officio members, are appointed by one or more local authorities;



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- (c) any education committee, joint committee of education authorities, and any person or body which discharges the functions of an education authority by virtue of an arrangement made under Schedule 10 to the Act of 1973;
  - (d) any water development board within the meaning of [<sup>F43</sup>the <sup>M16</sup>Water (Scotland) Act 1980];
  - (e) any river purification board within the meaning of section 135 of the Act of 1973;
  - (f) any person or body which by virtue of section 56(1) of the Act of 1973 discharges any of the functions of a local authority.
  - [<sup>F44</sup>[  
<sup>F45</sup>(g) Scottish Homes, in respect only of any of its actions as a landlord;]
  - (h) subject to subsection (2A) below, any development corporation established under an order made, or having effect as if made under the New Towns (Scotland) Act <sup>M17</sup>1968 (in this section and section 24 of this Act referred to as a “new town development corporation”);]
  - [<sup>F46</sup>(i) any licensing board within the meaning of the Licensing (Scotland) Act 1976.]
- (2) Without prejudice to subsection (1)(f) above, this Part of this Act applies to—
- (a) any joint committee constituted by an administration scheme under section 36 of the <sup>M18</sup>Fire Services Act 1947;
  - (b) any joint police committee constituted by an amalgamation scheme made or approved under the <sup>M19</sup>Police (Scotland) Act 1967;
  - (c) any social work committee established under section 2 of the <sup>M20</sup>Social Work (Scotland) Act 1968;
  - (d) any Children’s Panel Advisory Committee formed under paragraph 3 of Schedule 3 to the said Act of 1968;
  - (e) any joint committee, for the administration of superannuation schemes for persons employed in local government service or teachers, established by regulations under section 7 or 9 of the <sup>M21</sup>Superannuation Act 1972 respectively.
- [<sup>F47</sup>(2A) The application of this Part of this Act to any new town development corporation by virtue of subsection (1)(h) above extends only to the Corporation’s functions in relation to housing.]
- (3) Her Majesty may by Order in Council provide that this Part of this Act shall also apply, subject to any modifications or exceptions specified in the Order, to any authority specified in the Order, being an authority which is established by or under an Act of Parliament, and which has power to levy a rate, or to issue a requisition.
- (4) An Order made by virtue of subsection (3) above shall be subject to annulment in pursuance of a resolution of either House of Parliament.

#### Textual Amendments

- F43** Words substituted by virtue of [Water \(Scotland\) Act 1980 \(c. 45, SIF 130\)](#), [Sch. 9 para. 3](#)
- F44** [S. 23\(1\)\(g\)\(h\)](#) added by [Law Reform \(Miscellaneous Provisions\) \(Scotland\) Act 1985 \(c. 73, SIF 57\)](#), [s. 55\(1\)\(a\)](#)
- F45** [S. 23\(1\)\(g\)](#) substituted by [Housing \(Scotland\) Act 1988 \(c. 43, SIF 61\)](#), ss. 1, 3(1)(3), [Sch. 2 para. 4](#)
- F46** [S. 23\(1\)\(i\)](#) inserted by [Local Government Act 1988 \(c. 9, SIF 81:1, 2\)](#), s. 29, [Sch. 3 para. 12](#)
- F47** [S. 23\(2A\)](#) added by [Law Reform \(Miscellaneous Provisions\) Act 1985 \(c. 73, SIF 57\)](#), [s. 55\(1\)\(b\)](#)

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#### Marginal Citations

- M16 1980 c. 45.
- M17 1968 c.16 (123:4).
- M18 1947 c. 41.
- M19 1967 c. 77.
- M20 1968 c. 49.
- M21 1972 c. 11.

## 24 Matters subject to investigation.

- (1) Subject to the provisions of this Part of this Act, where a written complaint is made by or on behalf of a member of the public who claims to have sustained injustice in consequence of maladministration in connection with action taken by or on behalf of an authority to which this Part of this Act applies, being action taken in the exercise of administrative functions of that authority, the Commissioner may investigate that complaint.
  - (2) A complaint shall not be entertained under this Part of this Act unless [<sup>F48</sup>it is made in writing to the Commissioner specifying the action alleged to constitute maladministration or]—
    - (a) it is made in writing to a member of the authority, or of any other authority concerned, specifying the action alleged to constitute maladministration, and
    - (b) it is referred to the Commissioner, with the consent of the person aggrieved, or of a person acting on his behalf, by that member, or by any other person who is a member of any authority concerned, with a request to investigate the complaint.
  - (3) If the Commissioner is satisfied that any member of any authority concerned has been requested to refer the complaint to the Commissioner, and has not done so, the Commissioner may, if he thinks fit, dispense with the requirements in subsection (2) (b) above.
- [<sup>F49</sup>(3A) Subsections (2) and (3) above do not apply in relation to the Scottish Special Housing Association or a new town development corporation.]
- (4) A complaint shall not be entertained unless it was made to [<sup>F50</sup>the Commissioner or] to a member of any authority concerned [<sup>F51</sup>or, in the case of the Scottish Special Housing Association or a new town development corporation, to the Commissioner] within twelve months from the day on which the person aggrieved first had notice of the matters alleged in the complaint, but the Commissioner may conduct an investigation pursuant to a complaint not made within that period if he considers that [<sup>F52</sup>it is reasonable] to do so.
  - (5) Before proceeding to investigate a complaint, the Commissioner shall satisfy himself that the complaint has been brought, by or on behalf of the person aggrieved, to the notice of the authority to which the complaint relates and that that authority has been afforded a reasonable opportunity to investigate, and reply to, the complaint.
  - (6) The Commissioner shall not conduct an investigation under this Part of this Act in respect of any of the following matters, that is to say,—
    - (a) any action in respect of which the person aggrieved has or had a right of appeal, reference or review to or before a tribunal constituted by or under any enactment;

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- (b) any action in respect of which the person aggrieved has or had a right of appeal to a Minister of the Crown; or
- (c) any action in respect of which the person aggrieved has or had a remedy by way of proceedings in any court of law:

Provided that the Commissioner may conduct an investigation notwithstanding the existence of such a right or remedy if satisfied that in the particular circumstances it is not reasonable to expect the person aggrieved to resort or have resorted to it.

- (7) The Commissioner shall not conduct an investigation in respect of any action which in his opinion affects all or most of the inhabitants of the area of the authority concerned.
- (8) Without prejudice to the preceding provisions of this section, the Commissioner shall not conduct an investigation under this Part of this Act in respect of any such action or matter as is described in Schedule 5 to this Act.
- (9) Her Majesty may by Order in Council amend the said Schedule 5 so as to <sup>F53</sup>add to or exclude from the provisions of that Schedule (as it has effect for the time being) such actions or matters as may be described in the Order; and any Order made by virtue of this subsection shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (10) In determining whether to initiate, continue or discontinue an investigation, the Commissioner shall, subject to the preceding provisions of this section, act at discretion; and any question whether a complaint is duly made under this Part of this Act shall be determined by the Commissioner.
- (11) In this section references to a person aggrieved include references to his personal representatives.
- (12) A complaint shall not be entertained under this Part of this Act if and so far as it is in respect of anything done before 16th May 1975, or in respect of any default or alleged default first arising before that date.

#### Textual Amendments

- F48** Words inserted by [Local Government Act 1988 \(c. 9, SIF 81:1, 2\)](#), s. 29, **Sch. 3 para. 13(1)(a)**
- F49** [S. 24\(3A\)](#) inserted by [Law Reform \(Miscellaneous Provisions\) \(Scotland\) Act 1985 \(c. 73, SIF 57\)](#), **ss. 55(2)(a), 60(3)(d)**
- F50** Words inserted by [Local Government Act 1988 \(c. 9, SIF 81:2\)](#), s. 29, **Sch. 3 para. 13(1)(b)(2)**
- F51** Words inserted by [Law Reform \(Miscellaneous Provisions\) \(Scotland\) Act 1985 \(c. 73, SIF 57\)](#), **ss. 55(2)(b), 60(3)(d)**
- F52** Words substituted by [Local Government Act 1988 \(c. 9, SIF 81:2\)](#), s. 29, **Sch. 3 para. 13(1)(b)(2)**
- F53** Words substituted by [Local Government Act 1988 \(c. 9, SIF 81:2\)](#), s. 29, **Sch. 3 para. 13(1)(2)(c)**

## 25 Provisions relating to complaints.

- (1) A complaint under this Part of this Act may be made by any individual, or by any body of persons whether incorporated or not, not being—
  - (a) a local authority or other authority or body constituted for purposes of the public service or of local government, or for the purposes of carrying on under national ownership any industry or undertaking or part of an industry or undertaking;

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- (b) any other authority or body whose members are appointed by Her Majesty or any Minister of the Crown or government department, or whose revenues consist wholly or mainly of moneys provided by Parliament.

- (2) Where the person by whom a complaint might have been made under the preceding provisions of this Part of this Act has died or is for any reason unable to act for himself, the complaint may be made by his personal representative or by a member of his family or by some body or individual suitable to represent him; but except as aforesaid a complaint shall not be entertained under this Part of this Act unless made by the person aggrieved himself.

## **26 Procedure in respect of investigations.**

- (1) Where the Commissioner proposes to conduct an investigation pursuant to a complaint, he shall afford to the authority concerned, and to any person who is alleged in the complaint to have taken or authorised the action complained of, an opportunity to comment on any allegations contained in the complaint.
- (2) Every such investigation shall be conducted in private, but except as aforesaid the procedure for conducting an investigation shall be such as the Commissioner considers appropriate in the circumstances of the case; and, without prejudice to the generality of the preceding provision, the Commissioner may obtain information from such persons and in such manner, and make such inquiries, as he thinks fit, and may determine whether any person may be represented (by counsel or solicitor or otherwise) in the investigation.
- (3) The designated body shall, if the Commissioner thinks fit, pay to the person by whom the complaint was made, and to any other person who attends or furnishes information for the purposes of an investigation under this Part of this Act—
  - (a) sums in respect of the expenses properly incurred by them;
  - (b) allowances by way of compensation for the loss of their time.
- (4) The conduct of an investigation under this Part of this Act shall not affect any action taken by the authority concerned, or any power or duty of that authority to take further action with respect to any matters subject to the investigation.

## **27 Power of Commissioner to require information and other matters relating to investigations.**

- (1) For the purposes of an investigation under this Part of this Act the Commissioner may require any member or officer of the authority concerned, or any other person who in his opinion is able to furnish information or produce documents relevant to the investigation, to furnish any such information or produce any such documents.
- (2) For the purposes of any such investigation the Commissioner shall have the same powers as the Court of Session in respect of the attendance and examination of witnesses, and in respect of the production of documents.
- (3) The Commissioner may, under subsection (1) above, require any person to furnish information concerning communications between the authority concerned and any Government department, or to produce any correspondence or other documents forming part of any such written communications.

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- (4) No obligation to maintain secrecy or other restriction upon the disclosure of information obtained by or furnished to persons in Her Majesty's service, whether imposed by any enactment or by any rule of law, shall apply to the disclosure of information in accordance with subsection (3) above; and where that subsection applies the Crown shall not be entitled to any such privilege in respect of the production of documents or the giving of evidence as is allowed by law in legal proceedings.
- (5) Nothing in subsection (1) or subsection (3) above affects—
- (a) the restriction, imposed by section 11(2) of the <sup>M22</sup>Parliamentary Commissioner Act 1967, on the disclosure of information by the Parliamentary Commissioner or his officers; or
  - (b) the restriction, imposed by that section (as applied by [<sup>F54</sup>section 95 of the <sup>M23</sup>National Health Service (Scotland) Act 1978]), on the disclosure of information by the Health Service Commissioner for Scotland or by his officers.
- (6) To assist him in any investigation, the Commissioner may obtain advice from any person who in his opinion is qualified to give it and, if the Commissioner thinks fit, the designated body shall pay to any such person such fees or allowances as the Commissioner may determine.
- (7) Subject to subsection (4) above, no person shall be compelled for the purposes of an investigation under this Part of this Act to give any evidence or produce any document which he could not be compelled to give or produce in civil proceedings before the Court of Session.
- (8) If any person without lawful excuse obstructs the Commissioner in the performance of his functions under this Part of this Act, or is guilty of any act or omission in relation to an investigation under this Part of this Act which, if that investigation were a proceeding in the Court of Session would constitute contempt of court, the Commissioner may certify the offence to the Court of Session.
- (9) Where an offence is so certified, the Court of Session may inquire into the matter and, after hearing any witnesses who may be produced against or on behalf of the person charged with the offence, and after hearing any statement that may be offered in defence, deal with him in any manner in which the Court of Session could deal with him if he had committed the like offence in relation to the Court of Session.
- (10) Nothing in subsection (8) above shall be construed as applying to the taking of any such action as is mentioned in section 26(4) of this Act.

#### Textual Amendments

**F54** Words substituted by virtue of [National Health Service \(Scotland\) Act 1978 \(c. 29, SIF 113\)](#), [Sch. 15 para. 2](#)

#### Marginal Citations

**M22** 1967 c. 13.

**M23** 1978 c. 29.

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## 28 Reports on investigations.

- (1) In any case where the Commissioner conducts an investigation, or decides not to conduct an investigation, he shall send a report of the results of the investigation, or as the case may be a statement of his reasons for not conducting an investigation—
- (a) to the person, if any, who referred the complaint to the Commissioner in accordance with section 24(2) of this Act, and
  - (b) to the complainant, and
  - (c) to the authority concerned, and to any other authority or person who is alleged in the complaint to have taken or authorised the action complained of.

- (2) Where the complaint was referred by a person who was a member of an authority but who has since ceased to be a member of that authority, the report or statement shall be sent to the chairman of that authority.

- (3) Apart from identifying the authority or authorities concerned, the report shall not <sup>[F55]</sup>, except where subsection (3A) below applies,]—
- (a) mention the name of any person, or
  - (b) contain any particulars which, in the opinion of the Commissioner, are likely to identify any person and can be omitted without impairing the effectiveness of the report,

unless, after taking into account the public interest as well as the interests of the complainant and of persons other than the complainant, the Commissioner considers it necessary to mention the name of that person or to include in the report any such particulars.

<sup>[F56]</sup>(3A) Where the Commissioner is of the opinion—

- (a) that action constituting maladministration was taken which involved a member of the authority concerned, and
- (b) that the member's conduct constituted a breach of the National Code of Local Government Conduct,

then, unless the Commissioner is satisfied that it would be unjust to do so, the report shall name the member and give particulars of the breach.]

- (4) Subject to the provisions of subsection (7) below, the authority concerned shall for a period of three weeks make copies of the report available <sup>[F57]</sup>—
- (a) without charge, for inspection and the taking of copies thereof or extracts therefrom; and
  - (b) at a reasonable charge, for purchase,
- by any person at all reasonable hours at one or more of the authority's offices.]
- (5) Not later than <sup>[F58]</sup>two weeks] after the report is received by the authority concerned, the proper officer of the authority shall give public notice, by advertisement in newspapers and such other ways as appear to him appropriate, that the report will be available . . . <sup>F59</sup> as provided by subsection (4) above, and shall specify the date, being a date <sup>[F60]</sup>not more than one week] after the giving of the public notice, from which the period of three weeks will begin.
- (6) If a person having the custody of a report made available . . . <sup>F59</sup> as provided by subsection (4) above obstructs any person seeking to inspect <sup>[F61]</sup>or purchase] the report, or to make a copy of, or extract from, the report, he shall be liable on summary conviction to a fine not exceeding <sup>[F62]</sup>level 3 on the standard scale].



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- (7) The Commissioner may, if he thinks fit after taking into account the public interest as well as the interests of the complainant and of persons other than the complainant, direct that a report specified in the direction shall not be subject to the provisions of subsections (4) and (5) above . . . <sup>F63</sup>

#### Textual Amendments

- F55** Words inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), **s. 32(2)(a)**
- F56** [S. 28\(3A\)](#) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1, 2\)](#), **s. 32(2)(b)**
- F57** Words substituted by [Local Government \(Miscellaneous Provisions\) \(Scotland\) Act 1981 \(c. 23, SIF 81:2\)](#), **Sch. 1(e)(i)**
- F58** Words substituted by [Local Government \(Miscellaneous Provisions\) \(Scotland\) Act 1981 \(c. 23, SIF 81:2\)](#), **Sch. 1(e)(ii)**
- F59** Words repealed by [Local Government \(Miscellaneous Provisions\) \(Scotland\) Act 1981 \(c. 23, SIF 81:2\)](#), **Sch. 4**
- F60** Words inserted by [Local Government \(Miscellaneous Provisions\) \(Scotland\) Act 1981 \(c. 23, SIF 81:2\)](#), **Sch. 1(e)(ii)**
- F61** Words inserted by [Local Government \(Miscellaneous Provisions\) \(Scotland\) Act 1981 \(c. 23, SIF 81:2\)](#), **Sch. 1(e)(iii)**
- F62** Words substituted by virtue of [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\)](#), **ss. 289F, 289G** (as inserted by [Criminal Justice Act 1982 \(c. 48, SIF 39:1\)](#), **s. 54**)
- F63** Words repealed by [Local Government Act 1988 \(c. 9, SIF 81:1, 2\)](#) ss. 29, 41, Sch. 3 para. 14, Sch. 7 Pt. II

## 29 Reports on investigations: further provisions.

<sup>F64</sup>(1) This section applies where the Commissioner reports that injustice has been caused to a person aggrieved in consequence of maladministration.

- (2) The report shall be laid before the authority concerned and it shall be the duty of that authority to consider the report and, within the period of three months beginning with the date on which they received the report, or such longer period as the Commissioner may agree in writing, to notify the Commissioner of the action which the authority have taken or propose to take.

(2A) If the Commissioner—

- (a) does not receive the notification required by subsection (2) above within the period allowed by or under that subsection, or
- (b) is not satisfied with the action which the authority concerned have taken or propose to take, or
- (c) does not within a period of three months beginning with the end of the period so allowed, or such longer period as the Commissioner may agree in writing, receive confirmation from the authority concerned that they have taken action, as proposed, to the satisfaction of the Commissioner,

he shall make a further report setting out those facts and making recommendations.

(2B) Those recommendations are such recommendations as the Commissioner thinks fit to make with respect to the action which, in his opinion, the authority concerned should take to remedy the injustice to the person aggrieved and to prevent similar injustice being caused in the future.

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(2C) Section 28 of this Act, with any necessary modifications, and subsection (2) above shall apply to a report under subsection (2A) above as they apply to a report under that section.

(2D) If the Commissioner—

- (a) does not receive the notification required by subsection (2) above as applied by subsection (2C) above within the period allowed by or under that subsection or is satisfied before the period allowed by that subsection has expired that the authority concerned have decided to take no action; or
- (b) is not satisfied with the action which the authority concerned have taken or propose to take; or
- (c) does not within a period of three months beginning with the end of the period allowed by or under subsection (2) above as applied by subsection (2C) above, or such longer period as the Commissioner may agree in writing, receive confirmation from the authority concerned that they have taken action, as proposed, to the satisfaction of the Commissioner,

he may, by notice to the authority, require them to arrange for a statement to be published in accordance with subsections (2E) and (2F) below.

(2E) The statement referred to in subsection (2D) above is a statement, in such form as the authority concerned and the Commissioner may agree, consisting of—

- (a) details of any action recommended by the Commissioner in his further report which the authority have not taken;
- (b) such supporting material as the Commissioner may require; and
- (c) if the authority so require, a statement of the reasons for their having taken no action on, or not the action recommended in, the report.

(2F) The requirements for the publication of the statement are that—

- (a) publication shall be in any two editions within a fortnight of a newspaper circulating in the area of the authority agreed with the Commissioner or, in default of agreement, nominated by him; and
- (b) publication in the first such edition shall be arranged for the earliest practicable date.

(2G) If the authority concerned—

- (a) fail to arrange for the publication of the statement in accordance with subsections (2E) and (2F) above, or
- (b) are unable, within the period of one month beginning with the date on which they received the notice under subsection (2D) above, or such longer period as the Commissioner may agree in writing, to agree with the Commissioner the form of the statement to be published,

the Commissioner shall arrange for such a statement as is mentioned in subsection (2E) above to be published in any two editions within a fortnight of a newspaper circulating within the authority's area.

(2H) The authority concerned shall reimburse the Commissioner on demand any reasonable expenses incurred by the Commissioner in performing his duty under subsection (2G) above.]

[<sup>F65</sup>(3) In any case where—

- (a) a report is laid before an authority under subsection [<sup>F66</sup>(2) or (2C)] above, and

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- (b) on consideration of the report, it appears to the authority that a payment should be made to, or some other benefit should be provided for, a person who has suffered injustice in consequence of maladministration [<sup>F67</sup>to which the report relates],

the authority may incur such expenditure as appears to them to be appropriate in making such a payment or providing such a benefit.]

#### Textual Amendments

- F64** S. 29 subsections (1)–(2H) substituted for subsections (1) to (2A) by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), s. 27(1)(3)
- F65** S. 29(3) added by [Local Government Act 1978 \(c. 39, SIF 81:1\)](#), s. 1
- F66** Words substituted by virtue of [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 194(1), [Sch. 11 para. 44](#)
- F67** Words substituted by [Local Government Act 1988 \(c. 9, SIF 81:1\)](#), s. 29, [Sch. 3 para. 15\(b\)](#)

#### [<sup>F68</sup>29A Consideration of adverse reports.

- (1) Subject to subsection (3) below, any power of an authority to have their functions discharged by any person or body of persons acting for the authority shall, as respects the consideration of a further report of the Commissioner under section 29(2A) of this Act, be subject to the restriction that, if it is proposed to take no action on, or not the action recommended in, the report, consideration of the report shall be referred to the authority.
- (2) Consideration of a further report of the Commissioner under section 29(2A) of this Act by—
- (a) any such committee as is mentioned in section 23(2) of this Act; or
  - (b) an education committee appointed under section 124 of the Act of 1973;
- shall be subject to a corresponding restriction.
- (3) The restriction imposed by subsections (1) and (2) above does not apply where the report recommends action to be taken by a joint committee—
- (a) established under section 56 of the Act of 1973 or under paragraph 7 of Schedule 10 or paragraph 6 of Schedule 20 to that Act (local authority, education and social work joint committees); or
  - (b) referred to in paragraph (a), (b), or (e) of section 23(2) of this Act (fire, police and local government and teachers' superannuation joint committees).
- (4) If an authority considering a further report of the Commissioner under section 29(2A) of this Act take into consideration a report by a person or body with an interest in the Commissioner's report, they shall not conclude their consideration of the Commissioner's report without also having taken into consideration a report by a person or body with no interest in the Commissioner's report.
- (5) No member of an authority to which this Part of this Act applies or of a committee mentioned in subsection (2) or (3) above shall vote on any question with respect to a report or further report under this Part of this Act in which he is named and criticised by the Commissioner.]

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### Textual Amendments

**F68** S. 29A inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), s. 29

## 30 Law of defamation and limitation on disclosure of information by Commissioner.

- (1) For the purposes of the law of defamation, any such publication as is hereinafter mentioned shall be absolutely privileged, that is to say—
- (a) the publication of any matter in communications between a member [<sup>F69</sup>or officer] of an authority and the Commissioner, or any of his officers, for the purposes of this Part of this Act;
  - (b) the publication of any matter by the Commissioner or any of his officers, in communicating with a complainant for the purposes of this Part of this Act;
  - (c) the publication of any matter in preparing, making and sending a report or statement in accordance with section 28 or 29 of this Act, or, subject to section 28(7) of this Act, in making [<sup>F70</sup>copies of a report available as provided by section 28(4) above];
  - (d) the publication of any matter contained in a report by the Commissioner which has been made available to the public, being publication by inclusion in a report made or published under section 21 of this Act.
  - [<sup>F71</sup>(e) the publication of any matter by inclusion in a statement published in accordance with section 29(2D), (2E) and (2F) or (2G) of this Act.]
- (2) Information obtained by the Commissioner, or any of his officers, in the course of or for the purposes of an investigation under this Part of this Act shall not be disclosed except—
- (a) for the purposes of the investigation and of any report to be made under section 28 or 29 of this Act; or
  - (b) for the purposes of any proceedings for an offence under the Official Secrets Acts 1911 to 1939 alleged to have been committed in respect of information obtained, by virtue of this Part of this Act, by the Commissioner or any of his officers or for an offence of perjury alleged to have been committed in the course of an investigation under this Part of this Act or for the purposes of an inquiry with a view to the taking of such proceedings, or
  - (c) for the purpose of any proceedings under section 27(9) of this Act,
- and the Commissioner and his officers shall not be called upon to give evidence in any proceedings (other than proceedings within paragraph (b) or (c) above) of matters coming to his or their knowledge in the course of an investigation under this Part of this Act.
- (3) A Minister of the Crown or any of the authorities mentioned in section 23 of this Act may give notice in writing to the Commissioner with respect to any document or information specified in the notice, or any class of documents or information so specified, that in the opinion of the Minister, or as the case may be of the authority, the disclosure of that document or information, or of documents or information of that class, would be contrary to the public interest; and where such a notice is given nothing in this Part of this Act shall be construed as authorising or requiring [<sup>F72</sup>the Commissioner or any member of his staff] to communicate to any other person, or for any purpose, any document or information specified in the notice, or any document or information of a class so specified:

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Provided that a notice given under this subsection by any authority may be discharged by the Secretary of State.

- (4) Nothing in subsection (3) above shall affect the obligations imposed by subsections (3) and (4) of section 27 of this Act.
- (5) Where information is disclosed in accordance with section 27(3) of this Act, being information which is derived from a communication from a government department, and which has not been made public, the Commissioner shall not without the written consent of an officer of the government department make a report which includes all or any of that information unless he has given the department not less than one month's notice in writing of his intention.
- (6) The provisions of this section shall apply to the Commissioners of Customs and Excise and Commissioners of Inland Revenue as they apply to a Minister of the Crown.

#### Textual Amendments

- F69** Words inserted by [Local Government \(Miscellaneous Provisions\) \(Scotland\) Act 1981 \(c. 23, SIF 81:2\)](#), [Sch. 1\(e\)](#)
- F70** Words substituted by [Local Government Act 1988 \(c. 9, SIF 81:2\)](#), s. 29, [Sch. 3 para. 16](#)
- F71** [S. 30\(1\)\(e\)](#) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 194(1), [Sch. 11 para. 45](#)
- F72** Words substituted by [Local Government, Planning and Land Act 1980 \(c. 65, SIF 81:2\)](#), [s. 184\(2\)](#)

#### Modifications etc. (not altering text)

- C63** [S. 30\(2\)\(b\)](#) amended by [Official Secrets Act 1989 \(c. 6, SIF 39:2\)](#), s. 16(3), [Sch. 1 para. 1\(f\)](#)

### 31 Consultation between Commissioner, the Parliamentary Commissioner and the Health Service Commissioner.

- (1) If, at any stage in the course of conducting an investigation under this Part of this Act, the Commissioner forms the opinion that the complaint relates partly to a matter which could be the subject of an investigation—
  - (a) by the Parliamentary Commissioner, in accordance with section 5 of the Act of 1967, or
  - (b) by the Health Service Commissioner for Scotland in accordance with [<sup>F73</sup>section 93 of the Act of 1978],he shall consult with the appropriate Commissioner about the complaint and, if he considers it necessary, inform the person initiating the complaint under this Part of this Act of the steps necessary to initiate a complaint under the Act of 1967 or under [<sup>F73</sup>Part VI of the Act of 1978], as the case may be.
- (2) Where, by virtue of subsection (1) above, the Commissioner consults the Parliamentary Commissioner or the Health Service Commissioner in relation to a complaint under this Part of this Act, he may consult that Commissioner about any matter relating to the complaint, including—
  - (a) the conduct of any investigation into the complaint, and
  - (b) the form, content and publication of any report of the results of such an investigation.
- (3) If, at any stage in the course of conducting an investigation, under—

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- (a) the Act of 1967, or  
 (b) [<sup>F73</sup>Part VI of the Act of 1978],

the Parliamentary Commissioner or the Health Service Commissioner conducting the investigation forms the opinion that the complaint relates partly to a matter which could be the subject of an investigation under this Part of this Act, he shall consult with the Commissioner about the complaint and, if he considers it necessary, inform the person initiating the complaint under the Act of 1967 or [<sup>F73</sup>Part VI of the Act of 1978], as the case may be, of the steps necessary to initiate a complaint under this Part of this Act.

- (4) Where, by virtue of subsection (3) above, the Commissioner is consulted about a complaint under the Act of 1967 or [<sup>F73</sup>Part VI of the Act of 1978], subsection (2) above shall apply (with the necessary modifications) as it applies in relation to consultations held by virtue of subsection (1) above.
- (5) Nothing in section 11(2) of the Act of 1967, in that section as applied by [<sup>F73</sup>section 95 of the Act of 1978], or in section 30(2) of this Act (restrictions of disclosure of information) shall apply in relation to the disclosure of information by any of the Commissioners mentioned in this section, or by any of their officers, in the course of consultations held in accordance with this section.
- (6) In this section the “<sup>M24</sup>Act of 1967” means the Parliamentary Commissioner Act 1967 and the [<sup>F73</sup>“<sup>M25</sup>Act of 1978”] means [<sup>F73</sup>the National Health Service (Scotland) Act 1978].

#### Textual Amendments

**F73** Words substituted by virtue of [National Health Service \(Scotland\) Act 1978 \(c. 29, SIF 113\)](#), [Sch. 15 para. 2](#)

#### Marginal Citations

**M24** 1967 c. 13.

**M25** 1978 c. 29.

## 32 Interpretation of Part II.

- (1) In this Part of this Act, unless the context otherwise requires—

“action” includes failure to act, and other expressions connoting action shall be construed accordingly;

“the Commissioner” means the Commissioner for Local Administration in Scotland;

“person aggrieved” means the person who claims or is alleged to have sustained any such injustice as is mentioned in section 24(1) of this Act;

“the Parliamentary Commissioner” means the Parliamentary Commissioner for Administration;

“the designated body” means the body designated under section 22 of this Act;

“tribunal” includes the person constituting a tribunal consisting of one person.



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(2) It is hereby declared that nothing in this Part of this Act authorises or requires the Commissioner to question the merits of a decision taken without maladministration by an authority in the exercise of a discretion vested in that authority.

[<sup>F74</sup>(2A) Except in the case of a joint board or joint committee, references in this Part of this Act to the authority concerned are, in relation to action taken by or on behalf of an authority to whom this Part of this Act applies (whether by virtue of subsection (1) or (2) of section 23 of this Act), references to that authority.]

#### Textual Amendments

**F74** S. 32(2A) inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:2), s. 27(2)(3)

## PART III

### MISCELLANEOUS AND GENERAL

#### 33 Allowances for members of children's panels and Children's Panel Advisory Committees

In Schedule 3 to the <sup>M26</sup>Social Work (Scotland) Act 1968 (children's panels), for paragraph 8 there shall be substituted the following paragraph—

- “8 (1) A local authority may pay—
- (a) to a member or possible member of the children's panel in respect of his attendance at a children's hearing or at training arranged under paragraph 6 or 7 of this Schedule ;
  - (b) to a member of the Children's Panel Advisory Committee, who is not also a member of a body to which sections 45 and 46 of the Local Government (Scotland) Act 1973 appl, in respect of his attendance at a meeting of the Committee ;
  - (c) to a memembr or possible member of the children's panel or to such a member of the Children's Advisory Committee as aforesaid in respect of the doing by him of anything approved by the authority, or anything of a class so approved, for the purpose of, or in connection with, the discharge of the functions of the panel or Committee, as the case may be ;

allowances, in the nature of those payable under sections 45(4) and 46(1) of the said Act of 1973, being payments of such reasonable amounts as they may determine in any particular case or class of case and not exceeding the amounts prescribed under the sid section 45(4) and specified under the said section 46(1) for the corresponding allowances under those provisions.

- (2) A local authority may pay to a member of the Children's Advisory Committee who is also a member of a body to which sections 45 and 46 of the said Act of 1973 apply—
- (a) in respect of this attendance at a meeting of the Committee ;
  - (b) in respect of the doing by him of anything approved by the authority, or anything of a class so approved, for the purposes

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of, or in connection with, the discharge of the functions of the Committee ;

allowances, in the nature of those payable under the said section 45 and subsection (1) of the said section 46, being payments of such reasonable amounts as they may determine in any particular case or class of case and not exceeding the amounts prescribed under the said section 45 and specified under subsection (1) of the said section 46 for the corresponding allowances under those provisions.”.

**Modifications etc. (not altering text)**

**C64** The text of ss. 33 and 38(2) 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.

**Marginal Citations**

**M26** 1968 c. 49.

**34 Transference of social workers of Health Boards to local authority employment.**

- (1) The Secretary of State may by order make provision for the transfer to the employment of local authorities of persons of descriptions specified in the order who are for the time being employed in social work by Health Boards; and the order may include provision—
  - (a) for transfers in pursuance of the order to be made on such days as may be determined by or under the order; and
  - (b) as to the manner of determining whether an individual is a person liable to be transferred by virtue of this subsection and which authority is the authority to whose employment such a person is to be transferred.
- (2) A person transferred by virtue of subsection (1) above to the employment of a local authority shall not be required in the course of that employment to perform duties otherwise than at or in connection with a hospital or other health service establishment unless he has consented to perform such duties.
- (3) It shall be the duty of the Secretary of State by order to make provision for securing, in the case of a person transferred to the employment of a local authority by virtue of subsection (1) above—
  - (a) that, while he is in the employment of that authority and has not been served with a notice in writing stating that it is served for the purposes of this subsection and specifying such new terms and conditions of employment as are mentioned in paragraph (b) below, the scale of his remuneration and, taken as a whole, the other terms and conditions of his employment by that authority are not less favourable to him than were immediately before the transfer those of the employment by the Health Board;
  - (b) that any new terms and conditions determined by that authority for his employment by them are such that—
    - (i) so long as he is engaged in duties reasonably comparable to the duties in which immediately before the transfer he was engaged in the employment by the Health Board, the scale of his remuneration and, taken as a whole, the other terms and conditions of his employment by

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that authority are not less favourable to him than were, immediately before the transfer, those of the employment by the Health Board, and  
(ii) so long as he is engaged in duties not so comparable, the terms and conditions of his employment by that authority (excluding terms as to remuneration) are, taken as a whole, not less favourable than as mentioned in sub-paragraph (i) above;

(c) that for the purposes of any enactment specified in the order the employments from which and to which he was transferred by virtue of subsection (1) above are treated as one continuous employment;

and an order made in pursuance of this subsection may contain provision for the determination of questions arising with respect to the effect in relation to any person of provision made by virtue of paragraphs (a) to (c) above.

(4) A statutory instrument containing any order under this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.

### **35 Orders and regulations.**

(1) Any power to make orders or regulations conferred on the Secretary of State by any provision of this Act shall be exercisable by statutory instrument.

(2) Any power to make an Order in Council or other order under any provision of this Act shall include power to make an order varying or revoking any order previously made under that provision.

(3) Any order under this Act may contain such incidental, consequential and supplementary provisions as appear to the Secretary of State to be necessary or proper for bringing the order into operation and giving full effect thereto.

### **36 Expenses.**

There shall be defrayed out of money provided by Parliament—

- (a) any administrative expenses incurred by the Secretary of State under this Act;
- (b) any increase attributable to the provisions of this Act in the sums payable out of such money under any other enactment.

### **37 General interpretation.**

(1) In this Act, unless the context otherwise requires—

“the <sup>M27</sup>Act of 1947” means the Local Government (Scotland) Act 1947;

“the <sup>M28</sup>Act of 1966” means the Local Government (Scotland) Act 1966;

“the <sup>M29</sup>Act of 1973” means the Local Government (Scotland) Act 1973;

“the Assessor” means the Assessor of Public Undertakings (Scotland);

[<sup>F75</sup> apportionment note” shall be construed in accordance with the provisions of paragraph 1 of Schedule 5 to the Local Government Finance Act 1992;]

“material change of circumstances” means in relation to any lands and heritages a change of circumstances affecting their value and, without prejudice to the foregoing generality, includes any alteration in such lands and heritages . . . <sup>F76</sup> any relevant decision of the Lands Valuation Appeal Court or a valuation appeal committee for the valuation area in which the

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lands and heritages are situated [<sup>F77</sup>or the Lands Tribunal for Scotland under section 1(3A) of the Lands Tribunal Act 1949], [<sup>F78</sup>and any decision of that Court, committee or Tribunal which alters the . . . <sup>F79</sup> net annual value or rateable value of any comparable lands and heritages;]

[<sup>F80</sup> non-domestic rate” shall be construed in accordance with the provisions of section 7A of this Act;

“part residential subjects” shall be construed in accordance with the provisions of section 99(1) of the Local Government Finance Act 1992;]

“prescribed”, except in paragraph 6 of Schedule 3, means prescribed by an order made by the Secretary of State [<sup>F81</sup>,and cognate expressions shall be construed accordingly] ;

<sup>F82</sup>  
 . . .

“the Valuation Acts” means the <sup>M30</sup>Lands Valuation (Scotland) Act 1854, the Acts amending that Act, [<sup>F83</sup>and any other enactment relating to valuation];

“year”, except in paragraph 2 of Schedule 4, means the financial year of a local authority;

“year of revaluation” means [<sup>F84</sup>the year 1985-86] and each fifth year thereafter.

- (2) Expressions used in this Act and in the Act of 1973 shall have the same meanings in this Act as in that Act.
- [<sup>F85</sup>(3) The Secretary of State may by order amend the definition of “year of revaluation” in subsection (1) above by substituting, for the financial year for the time being specified in that definition by reference to two calendar years, a different financial year so specified.
- (4) An order under subsection (3) above shall have no effect until approved by resolution of each House of Parliament.]

#### Textual Amendments

- F75** Definition of "apportionment note" inserted (1.10.1992) by Local Government Finance Act 1992 (c. 14), s. 117(1), **Sch. 13 para. 43(a)** (with s. 118(1)(2)(4)); S.I. 1992/2183, **art. 2(c)** (with art. 3).
- F76** Word repealed by Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31, SIF 103:2), **s. 20(a)**
- F77** Words inserted by Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31, SIF 103:2), s. 21, **Sch. 2**
- F78** Words substituted by Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31, SIF 103:2), **s. 20(b)**
- F79** Words repealed by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2), s. 34, **Sch. 6**
- F80** Definitions of "non-domestic rate" and "part residential subjects" inserted (1.10.1992) by Local Government Finance Act 1992 (c. 14), s. 117(1), **Sch. 13 para. 43(b)** (with s. 118(1)(2)(4)); S.I. 1992/2183, **art. 2(c)** (with art. 3).
- F81** Words inserted (1.10.1992) by Local Government Finance Act 1992 (c. 14), s. 117(1), **Sch. 13 para. 43(c)** (with s. 118(1)(2)(4)); S.I. 1992/2183, **art. 2(c)** (with art. 3).
- F82** Definition of "Rate" 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(b), **Sch.**
- F83** Words substituted by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2, 103:2) s. 6, Sch. 1 Pt. III para. 33
- F84** Words substituted by S.I. 1982/1122, **art. 2**

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**F85** S. 37(3)(4) added by Local Government (Miscellaneous Provisions) (Scotland) Act 1981 (c. 23, SIF 81:2), s. 1

**Modifications etc. (not altering text)**

**C65** S. 37(1) modified by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2, 103:2), s. 5(4)(5)

**C66** S. 37(1) modified (retrospectively to 1.4.1992) (temp. 1992-1993) by S.I. 1992/1790, arts. 1(2), 8, 10(3) (which S.I. was revoked 1.4.1993 by S.I. 1993/874, art. 11).

**C67** S. 37(1) modified (1.4.1993) (temp. 1993-1994) by S.I. 1993/874, arts. 8, 10(3) (which was revoked by S.I. 1994/2072, art. 11)

**Marginal Citations**

**M27** 1947 c. 43.

**M28** 1966 c. 51.

**M29** 1973 c. 65.

**M30** 1854 c. 91.

**38 Minor and consequential amendments and repeals.**

- (1) Part I of Schedule 6 to this Act shall have effect for the purpose of making general adaptation of enactments consequential on section 5 of this Act, and of the Valuation Acts and of any enactment having effect by virtue of those Acts consequential on section 18 of this Act, and the enactments specified in Part II of that Schedule shall have effect subject to the modifications and amendments set out in that Part, being modifications and amendments which are consequential on the provisions of this Act and minor amendments.
- (2) The enactments specified in Schedule 7 to this Act are hereby repealed to the extent specified in the third column of that Schedule.

**Modifications etc. (not altering text)**

**C68** The text of ss. 33 and 38(2) 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.

**39 Short title, commencement, construction, savings and extent.**

- (1) This Act may be cited as the Local Government (Scotland) Act 1975.
- (2) This Act (except this section) shall come into operation on such day as the Secretary of State may by order appoint, and different days may be appointed under this subsection for different provisions of this Act or for different purposes, or for the purposes of the same provision in relation to different cases.
- (3) Any reference in this Act to the commencement of any provision thereof shall be construed as a reference to the day when that provision comes into force.
- (4) Any reference in this Act to any other enactment shall be construed as referring to that enactment as amended by or under any other enactment, including this Act.

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- (5) Any proceedings pending before a valuation appeal committee or the Lands Valuation Appeal Court before the commencement of this Act may be continued as if they had been brought by virtue of this Act.
- (6) This Act, except paragraph 5 of Schedule 3 and except in so far as it relates to the <sup>M31</sup>House of Commons Disqualification Act 1975 and the <sup>M32</sup>Northern Ireland Assembly Disqualification Act 1975, extends to Scotland only.

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**Modifications etc. (not altering text)**

**C69** Power of appointment conferred by s. 39(2) fully exercised: [S.I. 1975/824](#), 1055

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**Marginal Citations**

**M31** [1975 c. 24](#).

**M32** [1975 c. 25](#).



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