

Status: Point in time view as at 26/12/2023.

Changes to legislation: Local Government, Planning and Land Act 1980, Part V is up to date with all changes known to be in force on or before 14 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 32

ENTERPRISE ZONES

PART V

RATES—SCOTLAND

No rates on certain lands and heritages

- 33 (1) No person shall be liable to pay rates in respect of exempt lands and heritages as regards any period during which the area in which the lands and heritages are situated is designated as an enterprise zone.

[^{F1}Provided that where the lands and heritages are situated only partially within any one enterprise zone their value shall, for the purpose of determining what rates (if any) are payable in respect of the lands and heritages, be apportioned between so much of them as lies within, and so much of them as lies outwith, that zone as if—

- (i) the apportionment were by reason of their extending into two or more rating areas; and
- (ii) the boundary of the enterprise zone were the boundary of such an area.]

- (2) Lands and heritages are exempt lands and heritages for the purpose of this paragraph unless—

^{F2}(a)

[^{F3}(b) the rateable values of the lands and heritages are prescribed under or determined by virtue of an order under section 6 of the Local Government (Scotland) Act 1975 (valuation by formula of certain lands and heritages),]

- (c) they are occupied by a public utility undertaking and the value of such lands and heritages falls to be ascertained by reference to the profits of the undertaking carried on therein.

^{F4}(3)

- (4) In this paragraph—

^{F5}
...

^{F6}
...

^{F7}... [^{F8}; and “rating area” means the area of a rating authority.]

Textual Amendments

- F1** Proviso added by [Local Government and Planning \(Scotland\) Act 1982 \(c. 43, SIF 81:2\)](#), s. 66(1), [Sch. 3](#), para. 42(a)

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- F2** Sch. 32 para. 33(2)(a) repealed (1.4.1995) by 1994 c. 39, ss. 159(2)(a), 180(2), **Sch. 14**; S.I. 1994/3150, art. 4(a), **Sch. 1**
- F3** Sch. 32 para. 33(2)(b) substituted (1.4.1995) by 1994 c. 39, s. 159(2)(b); S.I. 1994/3150, art. 4(a), **Sch. 1**
- F4** Sch. 32 para. 33(3) repealed (1.4.1995) by 1994 c. 39, s. 180(2), **Sch. 14**; S.I. 1994/3150, art. 4(a), **Sch. 1**
- F5** Sch. 32 para. 33(4): definition of “private garage”
repealed (1.4.1995) by 1994 c. 39, s. 180(2), **Sch. 14**; S.I. 1994/3150, art. 4(a), **Sch. 1**
- F6** Sch. 32 para. 33(4): definition of “private storage premises”
repealed (1.4.1995) by 1994 c. 39, s. 180(2), **Sch. 14**; S.I. 1994/3150, art. 4(a), **Sch. 1**
- F7** Sch. 32 para. 33(4): definition of “rates”
repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14**; S.I. 1996/323, art. 4(1)(d), **Sch. 2**
- F8** Words added by Local Government and Planning (Scotland) Act 1982 (c. 43, SIF 81:2), s. 66(1), **Sch. 3 para. 42(b)**

Grants to Compensate Rating Authorities for Loss of Revenue

- 34 (1) [^{F9}For the financial year 1995-96,]The Secretary of State shall make grants to rating authorities who lose revenue [^{F9}in respect of the non-domestic sewerage rate] from exempt lands and heritages in consequence of the provisions of this Part of this Schedule.
- (2) Such grants shall be paid out of money provided by Parliament.
- (3) Such grants shall be paid at such times as the Secretary of State may, with consent of the Treasury, determine.
- (4) A grant to a rating authority under this paragraph shall be of such an amount as will fully compensate the authority for the lost revenue mentioned in sub-paragraph (1) above.

Textual Amendments

- F9** Words in **Sch. 32 para. 34(1)** inserted (1.4.1995) by 1994 c. 39, s. 159(3); S.I. 1994/3150, art. 4(a), **Sch. 1**

Supplementary

- 35 This Part of this Schedule applies only to Scotland.

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