



Rating and Valuation (Amendment) (Scotland) Act 1984

1984 CHAPTER 31

An Act to amend the law of Scotland as regards rating, valuation and local government finance and for connected purposes. [26th June 1984]

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Modifications etc. (not altering text)

- C1** Act applied (*prosp.*) by [Local Government Finance Act 1992 \(c. 14\)](#), **ss. 111(9)**, 119(2) (with s. 118(1)(2)(4))
- C2** Act applied (1.4.1992) by [Valuation and Rating \(Scotland\) Act 1956 \(c. 60\)](#), **s. 22(3)** (as substituted by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(1), **Sch. 13**, para. 10 (with s. 118(1)(2)(4))); S.I. 1992/818, **art. 2(a)**

Commencement Information

- I1** Act partly in force at Royal Assent see [s.23\(1\)](#); Act wholly in force at 1. 4. 1985

PART I

Rating and Local Government Finance

1 Basis of apportionment of needs element of rate support grants.

[^{F1}(1) In Part I of Schedule 1 to the ^{M1}Local Government (Scotland) Act 1966 (which among other things relates to the apportionment of the needs element of rate support grants), after paragraph 3 there shall be inserted the following paragraph—

Status: Point in time view as at 01/02/1991.

Changes to legislation: There are currently no known outstanding effects for the Rating and Valuation (Amendment) (Scotland) Act 1984. (See end of Document for details)

“3A Without prejudice to sections 5 and 5A of this Act or to the generality of paragraphs 1 and 3 above, the Secretary of State may, in prescribing a basis for apportionment under either of those paragraphs or in providing for apportionment under paragraph 3 above, have regard to the extent to which, in his opinion, either or both—

(a) the actual expenditure of an individual authority has conformed (whether or not in the year for which the amount of the needs element is payable),

(b) the estimated expenditure of such an authority conforms, with any guidance issued by him, before the start of the year to which the expenditure relates, as to what that expenditure ought to be.”.]

(2) F1

Textual Amendments

F1 Ss. 1–4 repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), s. 34, [Sch. 6](#) (the repeal being in force save as regards s. 1(1) the repeal of which comes into force 1.4.1994)

Marginal Citations

M1 1966 c. 51.

2—4. F2

Textual Amendments

F2 Ss. 1–4 repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), s. 34, [Sch. 6](#) (the repeal being in force save as regards s. 1(1) the repeal of which comes into force 1.4.1994)

5 Premises qualifying for rates relief for institutions for the disabled.

(1) In section 5 of the ^{M2}Rating (Disabled Persons) Act 1978 (rate rebates for institutions for the disabled)—

(a) in subsection (1) for the words from “and are” onwards there shall be substituted the following—

“if half or more of the floor area of so much of any building or, where there are more than one, those buildings as is comprehended in the lands and heritages is used exclusively for one or more of the purposes specified in subsection (2) below or purposes ancillary thereto, or is available so to be used.”;

(b) for subsection (5) there shall be substituted the following subsections—

“(5) The rebate under this section in respect of any lands and heritages shall be so much of the rates chargeable on the lands and heritages as is attributable to so much of the lands and heritages as is used exclusively for one or more of the purposes specified in subsection (2) above or purposes ancillary thereto or is available so to be used; and,

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where the lands and heritages qualify for rebate for part of a rebate period, the rebate shall be proportionately reduced.

- (5A) For the purposes of calculating the rebate under this section, the assessor shall certify what amount of rateable value is attributable to so much of the lands and heritages as is used as mentioned in subsection (5) above or is available so to be used and, subject to subsection (7) below, the assessor’s certificate shall be conclusive.”;
- (c) after subsection (6) there shall be inserted the following subsection—
- “(7) An appeal shall lie in respect of a certificate under subsection (5A) above and a complaint may be made about such a certificate in either case to the valuation appeal committee; and the provisions of the previous Valuation Acts relating to application to the assessor for redress, to appeals and complaints to the valuation appeal committee and to appeals from that committee to the Lands Valuation Appeal Court shall, with the necessary modifications, apply for the purposes of this subsection.”.
- (2) In section 6 of the said Act of 1978 (administration and appeals)—
- (a) after subsection (5) there shall be inserted the following subsection—
- “(5A) A person who has been granted a rebate under section 5 of this Act but is nevertheless dissatisfied with the amount of rebate may appeal to the sheriff; and if the sheriff allows the appeal he may give the rating authority such direction as respects the matters mentioned in subsection (5) of that section as he thinks fit.”; and
- (b) in subsection (6) after the word “(5)” there shall be inserted the words “or (5A)”.

Marginal Citations

M2 1978 c. 40.

6 Relief of rates in respect of lands and heritages partly occupied for a short time.

After section 243 of the ^{M3}Local Government (Scotland) Act 1947 there shall be inserted the following section—

“243A Relief of rates in respect of lands and heritage partly occupied for a short time.

- (1) If it appears to the rating authority that part of any lands and heritages included in the valuation roll is unoccupied but will remain so for a short time only, the authority may request the assessor to apportion the rateable value between the occupied and unoccupied parts and on being thus requested the assessor shall apportion the rateable value accordingly.
- (2) As from whichever is the later of the following—
- (a) the date upon which lands and heritages the rateable value of which has been apportioned under section (1) above became partly occupied;

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- (b) the commencement of the financial year in which the request under that subsection relating to those lands and heritages was made, until whichever of the events specified in subsection (3) of this section first occurs, the value apportioned to the occupied part of the lands and heritages shall be treated for rating purposes as if it were the rateable value ascribed to the lands and heritages in the valuation roll.
- (3) The events mentioned in subsection (2) above are—
- (a) the reoccupation of any of the unoccupied part;
 - (b) the end of the financial year in which the request was made;
 - (c) a further apportionment of the value of the lands and heritages taking effect under subsection (1) above.
- (4) Notwithstanding paragraph (b) of subsection (3) above, if it appears to the rating authority that the part of the lands and heritages which was unoccupied at the date of an apportionment of the rateable value thereof under subsection (1) above has continued after the end of the financial year referred to in that paragraph to be unoccupied but will remain so for a short time only, the authority may direct that the apportionment shall continue to have effect for the next financial year; and subsections (2) and (3)(a) and (c) above shall have effect in relation to that year accordingly.
- (5) In this section, “financial year” has the meaning assigned to it by section 96(5) of the Local Government (Scotland) Act 1973.
- (6) This section shall have effect as if it had come into force on 1st April 1984.”

Marginal Citations

M3 1947 c. 43.

7 Relief of rates in respect of non-domestic lands and heritages not in active use.

After section 243 of the ^{M4}Local Government (Scotland) Act 1947 there shall be inserted the following section—

“243B Relief of rates in respect of non-domestic lands and heritages not in active use.

- (1) For the purposes of—
- (a) section 243 of this Act, lands and heritages to which this section applies shall be treated as unoccupied and unfurnished;
 - (b) section 243A of this Act and sections 24 to 27 of the Local Government (Scotland) Act 1966 (rating of unoccupied property), lands and heritages to which this section applies shall be treated as unoccupied, if, apart from this section, they would fall to be treated as occupied (or, as the case may be, occupied or furnished) by reason only of there being kept on the lands and heritages plant, machinery or equipment—
 - (i) which was last used on the lands and heritages when they were last in use; or
 - (ii) which is intended for use on the lands and heritages.

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- (2) This section applies to lands and heritages which are not a dwelling-house, a private garage or private storage premises; and in this subsection—
- (a) “private garage” means a building having a floor area not exceeding 25 square metres which is used wholly or mainly for the accommodation of a motor vehicle; and
 - (b) “private storage premises” means lands and heritages which are used wholly in connection with a dwelling-house or dwelling-houses and wholly or mainly for the storage of articles of domestic use (including bicycles and similar vehicles) belonging to persons residing there.
- (3) For the purposes of subsection (2) of this section lands and heritages that are not in use shall nevertheless be treated as a dwelling-house, a private garage or private storage premises if it appears that, when next in use, they will be lands and heritages of that description.”.

Marginal Citations

M4 1947 c.43.

8 F3

Textual Amendments

F3 S.8 repealed by [Housing \(Scotland\) Act 1987 \(c. 26, SIF 61\)](#), ss. 335, 339(3), [Sch. 24](#)

9 **Separate accounts of expenditure by local authorities under section 83 of the Local Government (Scotland) Act 1973.**

In section 83 of the Local Government (Scotland) Act 1973 (power of local authorities to incur expenditure for certain purposes not otherwise authorised) after subsection (6) there shall be inserted the following subsection—

“(7) The accounts kept under section 96 of this Act by a local authority shall include a separate account of any expenditure incurred by the authority under this section.”.

10 **Inspection of local authorities’ accounts.**

- (1) For subsection (1) of section 101 of the ^{M5}Local Government (Scotland) Act 1973 there shall be substituted the following subsection—

“(1) At each audit under this Part of this Act of a local authority’s accounts, any persons interested may inspect the accounts to be audited and all books, deeds, contracts, bills, vouchers and receipts relating thereto and make copies of all or any part of the accounts and those other documents.”

- (2) In section 105(1)(d) of that Act (regulations as to the period in which accounts may be inspected and as to informing persons about their rights of inspection and objection) for the words “abstract and accounts” there shall be substituted the words “accounts and other documents”.

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Changes to legislation: There are currently no known outstanding effects for the Rating and Valuation (Amendment) (Scotland) Act 1984. (See end of Document for details)

Marginal Citations

M5 1973 c. 65

PART II

Valuation

11 Right of appeal on change of owner, tenant or occupier.

In section 3 of the ^{M6} Local Government (Scotland) Act 1975 (appeal against entry in valuation roll) after subsection (2) there shall be inserted the following subsections—

“(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.”.

Marginal Citations

M6 1975 c. 30

12 Jurisdiction in valuation matters of Lands Tribunal for Scotland.

(1) In section 1 of the ^{M7} Lands Tribunal Act 1949 (which amongst other things provides as to the jurisdiction of the Lands Tribunal for Scotland), after subsection (3) there shall be inserted the following subsections—

“(3A) The Lands Tribunal for Scotland may also determine any appeal or complaint under the Valuation Acts (within the meaning of section 37(1) of the Local Government (Scotland) Act 1975) referred to it by a valuation appeal committee.

(3B) The jurisdiction conferred by subsection (3A) of this section includes power, in relation to an individual appeal or complaint, to decline with reason stated to proceed to determine it.

(3C) The provisions of the said Valuation Acts with regard to appeal to judges of the Court of Session shall, with any necessary modifications, apply in relation to determinations of the Lands Tribunal for Scotland under subsection (3A) of this section as they apply in relation to decisions of valuation appeal committees.

Status: Point in time view as at 01/02/1991.

Changes to legislation: There are currently no known outstanding effects for the Rating and Valuation (Amendment) (Scotland) Act 1984. (See end of Document for details)

- (3D) The Secretary of State may by order made by statutory instrument repeal or amend any enactment (including this Act) to the extent necessary to give full effect to this section.
- (3E) A statutory instrument containing an order under subsection (3D) above shall have no effect until approved by resolution of each House of Parliament.”..
- (2) In section 15 of the Local Government (Financial Provisions) ^{M8} (Scotland) Act 1963 after subsection (2) (regulations as to valuation appeal committees) there shall be inserted the following subsection—
 - “(2A) The Secretary of State may make regulations governing—
 - (a) the circumstances and manner in which an appeal or complaint may be referred to the Lands Tribunal for Scotland in pursuance of subsection (3A) of section 1 of the ^{M9}Lands Tribunal Act 1949 (jurisdiction of the tribunal to determine valuation cases referred to it); and
 - (b) the consideration of the appeal or complaint by a valuation appeal committee in a case where the Tribunal have declined under subsection (3B) of that section to proceed to determine it.”.

Marginal Citations

- M7** 1949 c. 42
- M8** 1963 c. 12
- M9** 1949 c. 42

13 Constitution of lands valuation appeal court.

- (1) ^{F4} in section 7 of the ^{M10}Valuation of Lands (Scotland) Amendment Act 1879 (which sections, construed as originally enacted, provide, amongst other things, that appeals in valuation matters shall lie to two judges of the Court of Session), for the words “any two” there shall be substituted the words “a judge or (in a case in relation to which the judge to whom it was submitted has directed that it be heard by three judges or where the appeal is against a determination of the Lands Tribunal for Scotland under section 1(3A) of the Lands Tribunal Act 1949) three”.
- (2) ^{F5}
- (3) In the said section 7—
 - (a) for the word “judges”, where secondly and thirdly occurring, there shall be substituted the words “judge or, as the case may be, judges”; and
 - (b) for the word “their”, in each place where it occurs, there shall be substituted the words “his or, as the case may be, their”.
- (4) ^{F5}

Textual Amendments

- F4** Words repealed by Statute Law (Repeals) Act 1986 (c. 12), s. 1(1), **Sch. 1 Pt. VII**
- F5** S. 13(2) and (4) repealed by Statute Law (Repeals) Act 1986 (c. 12), s. 1(1), **Sch. 1 Pt. VII**

Status: Point in time view as at 01/02/1991.

Changes to legislation: There are currently no known outstanding effects for the Rating and Valuation (Amendment) (Scotland) Act 1984. (See end of Document for details)

Marginal Citations

M10 1879 c. 42

14 Separate entry in valuation roll of pitches for static caravans.

After subsection (8) of section 3 of the ^{M11}Rating (Caravan Sites) Act 1976 (valuation and rating of caravan sites) there shall be inserted the following subsection—

“(8A) Where—

- (a) a caravan site is treated under subsection (1) above as a single unit of lands and heritages;
- (b) a caravan pitch on that site would be taken as including, as part of lands and heritages, the caravan for the time being on it; and
- (c) the caravan pitch is separately occupied by a person other than the site operator,

the assessor shall, on the application of that person, omit the pitch from the single unit and enter it separately in the valuation roll.”.

Marginal Citations

M11 1976 c. 15.

[^{F6}15 Percentage derating of static caravans.

After section 3 of the Rating (Caravan Sites) Act 1976 there shall be inserted the following section—

“ Percentage derating of static caravans.

- (1) The Secretary of state may by order provide that the rateable value of a caravan site to which this section applies shall be the sum of the following amounts—
 - (a) the amount produced by deducting from the aggregate net annual value of the caravan pitches on the site, which are caravan pitches to which this section applies, such percentage of that aggregate value as may be specified in the order;
 - (b) the amount of the net annual value of so much of the site as does not consist of those pitches.

- (2) This section applies to any caravan site which is treated under section 3(1) above as a single unit of lands and heritages.

- (3) This section applies to caravan pitches—

- (a) each of which when taken under section 3(5)

above, as including the caravan for the time being on it, would constitute a dwelling-house for the purposes of section 7 of the Local Government (Scotland) Act 1966 (reduction of rates on dwellings by reference to the domestic element);

- (b) each of which is separately occupied by a person other than the site operator; and

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Changes to legislation: There are currently no known outstanding effects for the Rating and Valuation (Amendment) (Scotland) Act 1984. (See end of Document for details)

(c) none of which has been entered separately in the valuation roll under section 3(8A) above.

(4) An order under this section shall be made by statutory instrument which shall be laid before the Commons House of Parliament and shall not have effect until approved by a resolution of that House.”.]

Textual Amendments

F6 S. 15 repealed (*retrospectively*) by 1991 c. 2, s. 2(5)

16 Exemption of reed beds from rates.

(1) In subsection (2) of section 7 of the ^{M12}Valuation and Rating (Scotland) Act 1956 (valuation of agricultural lands and heritages), in the definition of “agricultural lands and heritages”, after the word “orchards” there shall be inserted the words “, reed beds”.

(2) In subsection (3) of the said section 7 after the words “agricultural lands and heritages”, where secondly occurring, there shall be inserted the words “(other than agricultural lands and heritages being lands and heritages used as reed beds) and on and after the first day of April nineteen hundred and eighty four have effect in the case of agricultural lands and heritages being lands and heritages used as reed beds”.

(3) After the said subsection (3) there shall be inserted the following subsection—

“(3A) Any reference in the valuation roll to any lands and heritages used as reed beds shall, as from 1st April 1984, be of no effect.”.

Marginal Citations

M12 1956 c. 60.

17 Common parts of shopping malls not to be entered separately in valuation roll.

After section 8 of the ^{M13}Valuation and Rating (Scotland) Act 1956 there shall be inserted the following section—

“8A Common parts of shopping malls not to be entered separately in valuation roll.

There shall not be entered separately in the valuation roll any part of a covered shopping mall, being a part the sole or main purpose of which is to serve two or more of the lands and heritages comprised in the mall.”.

Marginal Citations

M13 1956 c. 60.

Status: Point in time view as at 01/02/1991.

Changes to legislation: There are currently no known outstanding effects for the Rating and Valuation (Amendment) (Scotland) Act 1984. (See end of Document for details)

18 Exemption from valuation and rating of certain moorings.

After section 8 of the Valuation and Rating (Scotland) Act 1956 there shall be inserted the following section—

“8AA Exemption from valuation and rating of certain moorings.

- (1) For the purpose of ascertaining the net annual value of any lands and heritages no account shall be taken of any mooring to which this section applies.
- (2) This section applies to any mooring—
 - (a) used or intended to be used by a boat or ship; and
 - (b) equipped only with a buoy attached to an anchor, weight or other device—
 - (i) which rests on or in the bed of the sea or any river or other waters when in use; and
 - (ii) which is designed to be raised from that bed from time to time.”.

19 Comparison with hereditaments in England and Wales.

At the end of subsection (1) of section 15 of the ^{M14}Local Government (Financial Provisions) (Scotland) Act 1963 (comparison with other lands and heritages) there shall be inserted—

“or, in accordance with subsections (1A) to (1C) below, on hereditaments in England and Wales.

- (1A) It shall be competent to found, by way of comparison, on hereditaments in England and Wales only if—
 - (a) there is no evidence available as to lands and heritages in Scotland comparable to those which are the subject of the proceedings; or
 - (b) such evidence as is available in that regard is not adequate to enable the committee or, as the case may be, the Lands Tribunal for Scotland to draw conclusions as to the rent at which the lands and heritages which are the subject of the proceedings might reasonably be expected to let from year to year in the circumstances mentioned in section 6(2) or, as the case may be, 6(8) of the Valuation and Rating (Scotland) Act 1956 (ascertainment of gross and net annual values by reference to expected rent).
- (1B) The net annual value ascribed in the valuation list maintained under the General Rate Act 1967 to a hereditament in England and Wales shall, for the purposes of subsections (1) and (1A) above, be treated as equal to the rent at which the hereditament (as at the date as at which its net annual value was ascribed to it) might reasonably be expected to let from year to year if the tenant undertook to pay all usual tenants’ rates and taxes and to bear the cost of the repairs and insurance and the other expenses, if any, necessary to maintain the hereditament in a state to command that rent.
- (1C) A valuation appeal committee or the Lands Tribunal for Scotland shall, in considering a hereditament in England and Wales by way of comparison

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Changes to legislation: There are currently no known outstanding effects for the Rating and Valuation (Amendment) (Scotland) Act 1984. (See end of Document for details)

in pursuance of this section, make such adjustment as is, in their opinion, necessary—

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

Marginal Citations

M14 1963 c. 12.

20 Alteration of “material change of circumstances”.

In section 37(1) of the ^{M15}Local Government (Scotland) Act 1975, in the definition of “material change of circumstances”—

- (a) the word “and”, where fourthly occurring, shall be omitted; and
- (b) for the words from “but” onwards there shall be substituted the words “and any decision of that Court, committee or Tribunal which alters the gross or net annual value or rateable value of any comparable lands and heritages;”.

Marginal Citations

M15 1975 c. 30.

PART III

General

21 Amendments and repeals.

(1) The enactments specified in Schedule 2 to this Act shall have effect subject to the amendments specified in that Schedule.

(2) ^{F7}

Textual Amendments

F7 S. 21(2) repealed by **Statute Law (Repeals) Act 1986 (c. 12), s. 1(1), Sch. 1 Pt. VII**

22 Financial provisions.

There shall be paid out of moneys provided by Parliament—

- (a) any administrative expenses of the Secretary of State under this Act; and
- (b) any increase attributable to the provisions of this Act in the sums payable out of moneys so provided under any other Act.

Status: Point in time view as at 01/02/1991.

Changes to legislation: There are currently no known outstanding effects for the Rating and Valuation (Amendment) (Scotland) Act 1984. (See end of Document for details)

23 Citation, commencement and extent.

- (1) This Act, which may be cited as the Rating and Valuation (Amendment) (Scotland) Act 1984, shall come into force as follows—
- (a) sections 1, 2 and 4 and this section shall come into force on the day this Act is passed;
 - (b) sections 7, 9 to 13, 17 to 19 and paragraphs 9, 12 to 15 and 17 of Schedule 2 shall come into force on 1st April 1985;
 - (c) the other provisions shall come into force at the end of the period of two months beginning with the day on which this Act is passed.
- (2) This Act applies to Scotland only.

Status: Point in time view as at 01/02/1991.

Changes to legislation: There are currently no known outstanding effects for the Rating and Valuation (Amendment) (Scotland) Act 1984. (See end of Document for details)

SCHEDULES

SCHEDULE 1

F8

Textual Amendments

F8 Sch. 1 repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#) s. 34, Sch. 6

SCHEDULE 2

Section 21

AMENDMENTS OF ENACTMENTS

Lands Valuation (Scotland) Act 1854 (c. 91)

- 1 In section 7 of the Lands Valuation (Scotland) Act 1854 (which, as read with section 289G(4) of the ^{M16}Criminal Procedure (Scotland) Act 1975, provides for the levels of penalty for failure to provide the assessor with certain particulars)—
- (a) after the word “liable”, in both places where it occurs, there shall be inserted the words “on summary conviction”;
 - (b) for the words “level 2” there shall be substituted the words “level 3”; and
 - (c) for the words “of level 3” there shall be substituted the words “not exceeding level 3”.

Marginal Citations

M16 1975 c. 21

- 2 In section 24 of the Lands Valuation (Scotland) Act 1854 (giving of notice of valuation to public undertakings)—
- (a) after the words “copy of” there shall be inserted the words “so much of”; and
 - (b) after the word “1975” there shall be inserted the words “as Sch. 2 relates to the valuation of the lands and heritages of the company”.
- 3 For section 26 of the Lands Valuation (Scotland) Act 1854 (power of assessor of railways and canals to obtain information) there shall be substituted the following section—

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Changes to legislation: There are currently no known outstanding effects for the Rating and Valuation (Amendment) (Scotland) Act 1984. (See end of Document for details)

“26 Power of Assessor of Public Undertakings (Scotland) to obtain information

- (1) For the purpose of valuing any lands and heritages which he is obliged under any enactment to value, the Assessor of Public Undertakings (Scotland) may—
- (a) require the undertaking occupying such lands and heritages to provide him with such information as he may need;
 - (b) require the attendance of any official of the undertaking for examination.
- (2) Where any such undertaking or official thereof refuses or unreasonably delays to comply with a requirement under subsection (1) above, that undertaking shall not be entitled to appeal against or object to the Assessor’s valuation in respect of which such refusal or delay occurred.”.

Rating and Valuation (Apportionment) Act 1928 (c. 44)

- 4 In subsection (5) of section 9 of the Rating and Valuation (Apportionment) Act 1928 after the word “heritages” where it first occurs there shall be inserted the words “(other than lands and heritages in respect of which the rateable value is prescribed or determined by or under an order under section 6 of the ^{M17}Local Government (Scotland) Act 1975)”.

Marginal Citations

M17 1975 c. 7

- 5 In subsection (14) of section 9 of the Rating and Valuation (Apportionment) Act 1928 (which subsection, as read with section 289G(4) of the Criminal Procedure (Scotland) Act 1975, provides for the level of penalty for refusing to admit or obstructing the assessor in the exercise of his powers under that subsection) for the words “level 2” there shall be substituted the words “level 3”.

Local Government (Scotland) Act 1947 (c. 43)

- 6 In section 238(1) of the Local Government (Scotland) Act 1947 (fixing of dates for lodging and hearing of appeals against rates) at the beginning there shall be inserted the words “In respect of each rate levied by them”.
- 7 In section 243 of the Local Government (Scotland) Act 1947 (rating of unoccupied and unfurnished property) after subsection (2) there shall be inserted the following subsections—
- “(2A) The Secretary of State may by regulations provide in relation to lands and heritages which are unoccupied and unfurnished for any period in a financial year less than 3 months that rates shall not be payable for that period in respect of such descriptions of those lands and heritages and in such

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circumstances as may be prescribed; and he may make different provision for lands and heritages of different descriptions and for different circumstances.

(2B) Regulations under subsection (2A) above shall be made by statutory instrument which shall be subject to annulment in pursuance of a resolution of either House of Parliament.”.

Rating and Valuation (Scotland) Act 1952 (c. 47)

8 In section 3(1) of the Rating and Valuation (Scotland) Act 1952 (giving of notice to local authorities of proposed valuations of public undertakings)—

- (a) after the words “copy of” there shall be inserted the words “so much of”;
- and
- (b) for the words “relating to” there shall be substituted the words “as relates to the valuation of”.

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

9 In section 15(1) of the Local Government (Financial Provisions) (Scotland) Act 1963 (proceedings in valuation appeals) after the word “committee” there shall be inserted the words “or, under section 1(3A) of the Lands Tribunal Act 1949, before the Lands Tribunal for Scotland”.

Local Government (Scotland) Act 1966 (c. 51)

10 In subsection (3) of section 18 of the Local Government (Scotland) Act 1966 (determination of question whether premises are situated on operational land) at the end there shall be added the words “and section 9(1) of the ^{M18}Local Government (Scotland) Act 1975 (which provides for restricted rates to be payable pending determination of an appeal) shall apply to the payment of rates during the period where such an application is pending as if that application were an appeal under the Valuation Acts.”.

Marginal Citations

M18 1975 c.30.

11 Section 25(4) of the Local Government (Scotland) Act 1966 (which, before its repeal by the ^{M19}Local Government (Miscellaneous Provisions) (Scotland) Act 1981, enabled the Secretary of State to provide that rates which would otherwise be payable on certain unoccupied property under section 24 of the said Act of 1966 would not be payable in such cases as he prescribed) is hereby revived.

Marginal Citations

M19 1981 c. 23.

Status: Point in time view as at 01/02/1991.

Changes to legislation: There are currently no known outstanding effects for the Rating and Valuation (Amendment) (Scotland) Act 1984. (See end of Document for details)

Tribunals and Inquiries Act 1971 (c. 62)

- 12 In section 13 of the Tribunals and Inquiries Act 1971 (appeals from certain tribunals) after paragraph (b) of subsection (6) there shall be inserted the following paragraph—
- “(bb) subsection (1) of this section shall not apply in relation to proceedings before the Lands Tribunal for Scotland which arise under section 1(3A) of the Lands Tribunal Act 1949 (jurisdiction of the Tribunal in valuation matters).”.

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

- 13 In subsection (1) of section 2 of the Local Government (Scotland) Act 1975 (alterations to be made in the valuation roll)—
- (1) in paragraph (a) there shall be added at the end the words “or which, being still in existence, have been erroneously deleted from the roll under paragraph (h) below”;
- (2) after paragraph (e) there shall be inserted the following paragraph—
- “(ee) to give effect to any decision following upon an appeal or complaint under the Valuation Acts;”;
- (3) at the end there shall be inserted the words “and may so alter the roll to give effect to any change in the proprietorship, tenancy or occupancy of any lands and heritages.”.
- 14 In subsection (2) of section 2 of the Local Government (Scotland) Act 1975 (date of effect of alteration in the valuation roll) after paragraph (c) there shall be inserted the following paragraph—
- “(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;”.
- 15 In section 2(3) of the Local Government (Scotland) Act 1975 (procedure following upon agreement between the parties to a valuation appeal) after the word “committee” there shall be inserted the words “or by the Lands Tribunal for Scotland”.
- 16 In the proviso to subsection (2) of section 5 of the Local Government (Scotland) Act 1975 (valuation of public undertakings) after the word “1963” there shall be inserted the words “or the doing of anything under Schedule 2 to the ^{M20}Local Government (Scotland) Act 1966 (valuation of water undertakings) or under any order under section 6 of this Act”.

Marginal Citations

M20 1966 c. 51.

Status: Point in time view as at 01/02/1991.

Changes to legislation: There are currently no known outstanding effects for the Rating and Valuation (Amendment) (Scotland) Act 1984. (See end of Document for details)

17 In section 37(1) of the Local Government (Scotland) Act 1975, in the definition of “material change of circumstances”, after the words “are situated” there shall be inserted the words “or the Lands Tribunal for Scotland under section 1(3A) of the Lands Tribunal Act 1949”.

18 F9

Textual Amendments
F9 Sch. 2 para. 18 repealed by Local Government Finance Act 1988 (c. 41, SIF 103:2), s. 149, Sch. 13 Pt. IV

SCHEDULE 3

. F10

Textual Amendments
F10 Sch. 3 repealed by Statute Law (Repeals) Act 1986 (c. 12), s. 1(1), Sch. 1 Pt. VII

Status:

Point in time view as at 01/02/1991.

Changes to legislation:

There are currently no known outstanding effects for the Rating and Valuation (Amendment) (Scotland) Act 1984.