

Status: Point in time view as at 25/03/2022.

Changes to legislation: Local Government and Housing Act 1989, SCHEDULE 6 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 6

Section 145.

AMENDMENT OF SCOTTISH ENACTMENTS

Valuation appeals to Lands Tribunal for Scotland

1 In section 1 of the ^{M1}Lands Tribunal Act 1949 (which provides as to, amongst other things, the jurisdiction of the Lands Tribunal for Scotland) after subsection (3B) there shall be inserted the following subsection—

“(3BA) The Lands Tribunal for Scotland may also determine any appeal against the decision of a valuation appeal committee not to refer to the Tribunal any appeal or complaint made to the committee and, where the Tribunal upholds such an appeal, the appeal or complaint made to the committee shall, for the purposes of this section, be regarded as having been referred by the committee to the Tribunal for determination under subsection (3A) above.”

Marginal Citations

M1 1949 c. 42.

2 In section 15 of the ^{M2}Local Government (Financial Provisions) (Scotland) Act 1963—

(a) after subsection (2) there shall be inserted the following subsection—

“(2AA) A valuation appeal committee, on the joint application of the assessor and an appellant or complainer made within such period as may be prescribed by regulations made by the Secretary of State, shall refer the appeal or complaint to the Lands Tribunal for Scotland for determination under section 1(3A) of the Lands Tribunal Act 1949.”; and

(b) in subsection (2A) (regulations about valuation appeals to the Lands Tribunal for Scotland)—

(i) for the word “governing” there shall be substituted the words “as to”;

(ii) the word “and” between paragraphs (a) and (b) shall be omitted; and

(iii) at the end there shall be added the following paragraphs—

“(c) the giving by a valuation appeal committee of reasons for its decision not to refer to the Tribunal any appeal or complaint made to the committee; and

(d) the circumstances and manner in which an appeal may be made to the Tribunal for determination under subsection (3BA) of section 1 of the Lands Tribunal Act 1949 (jurisdiction of the Tribunal to determine appeal

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against decision of valuation appeal committee not to refer an appeal or complaint to the Tribunal).”

Marginal Citations

M2 1963 c. 12.

Rateable value of certain buildings used for breeding or rearing horses

- 3 In subsection (1) of section 6 of the ^{M3}Valuation and Rating (Scotland) Act 1956 (as certainment of annual and rateable values) for the words “the next following section” there shall be substituted the words “ sections 7 to 7B ”.

Marginal Citations

M3 1956 c. 60.

- 4 In that Act the following section shall be inserted after section 7A—

“7B Rateable value of certain buildings used for breeding or rearing horses.

- (1) This section applies to any lands and heritages the whole or any part of which consists of buildings which are—
- (a) used for the breeding and rearing of horses or for either of those purposes; and
 - (b) occupied together with any agricultural land or agricultural building.
- (2) The rateable value of any lands and heritages to which this section applies shall be taken to be the amount determined under section 6 of this Act less whichever is the smaller of the following amounts—
- (a) such amount as the Secretary of State may by order specify for the purposes of this section;
 - (b) the amount which but for this section would be determined under that section in respect of so much of the lands and heritages as consists of buildings so used and occupied.
- (3) An order under subsection (2) of this section shall be made by statutory instrument which shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (4) In this section—
- “agricultural land” means any land of more than two hectares which is agricultural lands and heritages within the meaning of subsection (2) of section 7 of this Act and is not land used exclusively for the pasturing of horses;
- “agricultural building” has the same meaning as in that subsection; and
- “horses” has the same meaning as in section 6(4) of the Riding Establishments Act 1964.”

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Application of regulations about determination of net annual value

5 In section 6 of the ^{M4}Valuation and Rating (Scotland) Act 1956, after subsection (8B) (further provision as to regulations relating to determination of net annual value) there shall be inserted the following subsections—

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

(8D) Without prejudice to the generality of subsection (8C) above, a case may be defined, described or classified by reference to one or more of the following factors—

- (a) the physical characteristics of lands and heritages;
- (b) the fact that lands and heritages are unoccupied or are occupied for purposes prescribed by the regulations or by persons of descriptions so prescribed.”

Marginal Citations

M4 1956 c. 60.

Rateable value for purposes of levying rates after 1st April 1990

6 In section 7 of the ^{M5}Local Government (Scotland) Act 1975 (levying of rates) in subsection (1A) there shall be inserted at the end the words “ ; 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, ”.

Marginal Citations

M5 1975 c. 30.

[^{F17} In section 128 of the ^{M6}Local Government Finance Act 1988 (levying of rates after 1st April 1990)—

(a) in subsection (1)—

(i) for the word “Every” there shall be inserted the words “ Then on-domestic ”; and

(ii) after the word “regards” there shall be inserted the words “ different areas and ”;

(b) after that subsection there shall be inserted the following subsections—

“(1A) The considerations referred to in paragraph (b) of subsection (1) above shall be such as the Secretary of State thinks fit and may, without prejudice to that generality, include considerations which otherwise would not relate to the determination of the rateable value of lands and heritages.

(1B) The classification of lands and heritages for the purposes of subsection (1) above shall be by reference to such factors as the Secretary of State thinks fit and may, without prejudice to that

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generality, include the circumstances of persons by whom rates are payable.

(1C) Regulations made under this section may, in relation to lands and heritages which are part residential subjects (within the meaning of the Abolition of Domestic Rates Etc. (Scotland) Act 1987), provide for the apportionment of the rateable value prescribed or determined under this section in respect of the subjects as between the residential and non-residential use of the subjects.

(1D) A rateable value prescribed or determined under this section in respect of any lands and heritages shall be the rateable value of the lands and heritages for the purpose of the levying of the non-domestic rate but not for any other purposes.”; and

(c) subsection (3) shall cease to have effect.]

Textual Amendments

F1 Sch. 6 para. 7 repealed (S.) (1.4.1995) by 1994 c. 39, s. 180(2), Sch. 14 (with s. 128(8)); S.I. 1994/3150, art. 4(d), Sch. 2

Marginal Citations

M6 1988 c. 41.

Exemption of church premises from the non-domestic rate

^{F28}

Textual Amendments

F2 Sch. 6 para. 8 repealed (1.4.1992) by Local Government Finance Act 1992 (c. 14), s. 117, Sch. 14 (with a. 118(1)(2)(4)); S.I. 1992/818, art. 2, Sch.

Extension of charitable rate relief to universities

9 In the ^{M7}Local Government (Financial Provisions etc.) (Scotland) Act 1962—
(a) in section 4, subsections (3) and (4), and
(b) the first Schedule,
shall be omitted.

Marginal Citations

M7 1962 c. 9.

Duty to notify registration officer about liability for collective community charge

^{F310}

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Textual Amendments

F3 Sch. 6 paras. 10-15 repealed (26.3.2015) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 119(2), [Sch. 14](#); [S.S.I. 2015/59](#), art. 2

Interest not payable on back dated liability for community charges where there is reasonable excuse for non-registration

F311

Textual Amendments

F3 Sch. 6 paras. 10-15 repealed (26.3.2015) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 119(2), [Sch. 14](#); [S.S.I. 2015/59](#), art. 2

Exemption from personal community charge

F312

Textual Amendments

F3 Sch. 6 paras. 10-15 repealed (26.3.2015) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 119(2), [Sch. 14](#); [S.S.I. 2015/59](#), art. 2

F313

Textual Amendments

F3 Sch. 6 paras. 10-15 repealed (26.3.2015) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 119(2), [Sch. 14](#); [S.S.I. 2015/59](#), art. 2

F314

Textual Amendments

F3 Sch. 6 paras. 10-15 repealed (26.3.2015) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 119(2), [Sch. 14](#); [S.S.I. 2015/59](#), art. 2

F315

Textual Amendments

F3 Sch. 6 paras. 10-15 repealed (26.3.2015) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 119(2), [Sch. 14](#); [S.S.I. 2015/59](#), art. 2

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Liability for non-domestic water rate

- [^{F4}16 (1) In section 40(3) of the ^{M8}Water (Scotland) Act 1980 (which provides as to who is liable for the non-domestic water rate) there shall be inserted at the end the words “or who would be liable to pay those non-domestic rates but for any enactment which exempts the lands and heritages from those rates or by or under which any relief or remission from liability for those rates is given”.
- (2) The amendment made by sub-paragraph (1) above shall be deemed to have come into force at the same time as paragraph 29 of Schedule 5 to the Abolition of Domestic Rates Etc. (Scotland) Act 1987.]

Textual Amendments

F4 Sch. 6 para. 16 repealed (S.) (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**

Marginal Citations

M8 1980 c. 45.

Premises in respect of which non-domestic water rate is leviable

- [^{F5}17 (1) In section 41 of the Water (Scotland) Act 1980 (levy of non-domestic water rate on certain premises)—
- (a) in the proviso to subsection (1) (rate to be levied on one half of rateable value or lower fraction resolved by water authority)—
- (i) after the word “aforesaid” there shall be inserted the words “or to any class of such premises”; and
- (ii) after the words “those premises” there shall be inserted the words “or, as the case may be, to premises in that class”; and
- (b) in subsection (4) (premises subject to the rate) after the words “other premises” there shall be inserted the words “of whatsoever kind but”.
- (2) The amendments made by sub-paragraph (1) above shall be deemed always to have been in force.]

Textual Amendments

F5 Sch. 6 para. 17 repealed (S.) (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**

Exemption of formula valued premises from non-domestic water rate

- [^{F6}18 In section 6 of the ^{M9}Local Government (Scotland) Act 1975 (valuation by formula of certain lands and heritages) after subsection (1) there shall be inserted the following subsection—
- “(1A) 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 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.

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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.”]

Textual Amendments

F6 Sch. 6 para. 18 repealed (S.) (1.4.1996) by 1994 c. 39, s. 180(2), Sch. 14 (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), Sch. 2

Marginal Citations

M9 1975 c. 30.

[^{F7}19 In section 40 of the ^{M10}Water (Scotland) Act 1980 (non-domestic water rate)—
(a) in subsection (1), after the word “Act” there shall be inserted the words “ and section 6(1A) of the Local Government (Scotland) Act 1975 (exemption of formula valued premises from non-domestic water rate) ”;
(b) subsection (7) shall be omitted.]

Textual Amendments

F7 Sch. 6 para. 19 repealed (S.) (1.4.1996) by 1994 c. 39, s. 180(2), Sch. 14 (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), Sch. 2

Marginal Citations

M10 1980 c. 45.

Liability for non-domestic sewerage rate

^{F8}20

Textual Amendments

F8 Sch. 6 paras. 20-22 repealed (1.4.1993 for the repeal of Sch. 6 paras. 20 and 21, 26.3.2015 in so far as not already in force) by Local Government Finance Act 1992 (c. 14), s. 119(2), Sch. 14; S.I. 1993/575, art. 2(d), Sch.; S.S.I. 2015/59, art. 2

*Reduced liability for non-domestic sewerage rate
in respect of certain church and charity premises*

^{F8}21

Textual Amendments

F8 Sch. 6 paras. 20-22 repealed (1.4.1993 for the repeal of Sch. 6 paras. 20 and 21, 26.3.2015 in so far as not already in force) by Local Government Finance Act 1992 (c. 14), s. 119(2), Sch. 14; S.I. 1993/575, art. 2(d), Sch.; S.S.I. 2015/59, art. 2

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Public inspection of community charges register

F822

Textual Amendments
F8 Sch. 6 paras. 20-22 repealed (1.4.1993 for the repeal of Sch. 6 paras. 20 and 21, 26.3.2015 in so far as not already in force) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 119(2), [Sch. 14](#); S.I. 1993/575, art. 2(d), Sch.; S.S.I. 2015/59, art. 2

Exclusion from voting disability of local authority members who are community charge payers

F923

Textual Amendments
F9 Sch. 6 para. 23 repealed (S.) (1.5.2003) by [Ethical Standards in Public Life etc. \(Scotland\) Act 2000 \(asp 7\)](#), s. 37(2), [sch. 4](#) (with s. 31); S.S.I. 2003/74, art. 2(2)(e)

Revocation of civil penalties imposed by registration officer

F1024

Textual Amendments
F10 Sch. 6 paras. 24-29 repealed (26.3.2015) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 119(2), [Sch. 14](#); S.S.I. 2015/59, art. 2

Evidence in appeals under Abolition of Domestic Rates Etc. (Scotland) Act 1987

F1025

Textual Amendments
F10 Sch. 6 paras. 24-29 repealed (26.3.2015) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 119(2), [Sch. 14](#); S.S.I. 2015/59, art. 2

No liability for community water charges where water previously supplied free

F1026

Textual Amendments
F10 Sch. 6 paras. 24-29 repealed (26.3.2015) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 119(2), [Sch. 14](#); S.S.I. 2015/59, art. 2

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Provision of information by registration officer

^{F10}27

Textual Amendments

F10 Sch. 6 paras. 24-29 repealed (26.3.2015) by Local Government Finance Act 1992 (c. 14), s. 119(2), **Sch. 14**; S.S.I. 2015/59, art. 2

Revenue support grants

^{F10}28

Textual Amendments

F10 Sch. 6 paras. 24-29 repealed (26.3.2015) by Local Government Finance Act 1992 (c. 14), s. 119(2), **Sch. 14**; S.S.I. 2015/59, art. 2

^{F10}29

Textual Amendments

F10 Sch. 6 paras. 24-29 repealed (26.3.2015) by Local Government Finance Act 1992 (c. 14), s. 119(2), **Sch. 14**; S.S.I. 2015/59, art. 2

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