



Local Government (Financial Provisions etc.) (Scotland) Act 1962

1962 CHAPTER 9 10 and 11 Eliz 2

An Act to provide in respect of the year 1961–62 for revision of the apportionment of expenditure and of general grants among local authorities in Scotland; to make further provision as respects Scotland with respect to the amounts payable in lieu of rates or by way of rates by the British Transport Commission, Electricity Boards and Gas Boards, with respect to relief from rates of charitable and other similar bodies, with respect to sums borrowed by local authorities and with respect to Valuation Appeal Committees, demand notes for rates, and corrections of the valuation roll; and for purposes connected with the matters aforesaid. [21st February 1962]

Modifications etc. (not altering text)

- C1 Words of enactment omitted under authority of [Statute Law Revision Act 1948 \(c. 62\), s. 3](#)
- C2 Act explained by [National Heritage \(Scotland\) Act 1985 \(c. 16, SIF 78\), s. 20](#)
- C3 Act modified by [Legal Aid \(Scotland\) Act 1986 \(c. 47, SIF 77:2\), ss. 1 \(6\), 43, 45 \(2\), Sch. 1 para. 2 \(4\), Sch. 4 para. 3 \(1\)](#)
- C4 Act modified by [Dockyard Services Act 1986 \(c. 52, SIF 58\), s. 3 \(1\) \(c\)](#)
- C5 Act modified by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\), ss. 4 \(1\), 26 \(1\)](#)
- C6 Act applied by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\), ss. 5 \(7\), 26 \(1\)](#)

Commencement Information

- I1 Act wholly in force at Royal Assent.

Status: Point in time view as at 01/02/1991.

Changes to legislation: There are currently no known outstanding effects for the Local Government (Financial Provisions etc.) (Scotland) Act 1962. (See end of Document for details)

Textual Amendments

F1 S. 1 repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), [Sch. 29](#)

2 Payments in lieu of rates by British Transport Commission and Electricity Boards in Scotland.

[^{F2}(1) For the purpose of calculating the payments which are, under the provisions of Part V of the ^{M1}Local Government Act, 1948, to be made year by year by the British Transport Commission for the benefit of local authorities in Scotland for the year 1962–63 and subsequent years, the standard amount referred to in sections ninety–three and ninety–four of that Act shall be such sum as is certified by the Secretary of State to be the estimated amount which, when adjusted in accordance with the provisions of sections ninety–four and ninety–five of that Act, will secure that the amount payable for the year 1962–63 is as near as may be the same as the amount paid for the year 1961–62.]

[^{F3}(2) (a) For the purpose of calculating the payments which are, under the provisions of Part V of the ^{M2}Local Government Act, 1948, to be made year by year by the South of Scotland Electricity Board and the North of Scotland Hydro–Electric Board respectively for the benefit of local authorities in Scotland for the year 1962–63 and subsequent years, the standard amount referred to in sections ninety–six to ninety–eight of that Act (which relate to payments by the South of Scotland Board) shall be the sum of eight hundred and twenty–two thousand pounds increased by the percentage first mentioned in the following paragraph and the standard amount referred to in section ninety–nine of that Act (which relates to payments by the Hydro–Electric Board) shall be the sum of two hundred and eight thousand pounds increased by the percentage next mentioned in that paragraph, the resultant figure in each case being calculated if it includes a fraction of a thousand pounds to the nearest thousand pounds or if the fraction is five hundred pounds the fraction being disregarded.

- (b) (i) The Secretary of State shall ascertain and certify the percentage increase in the rateable valuation for the year 1961–62 of so much of Scotland as is outside the North of Scotland District over the rateable valuation of that area for the year 1960–61 as certified by him under the said Part V, and shall similarly ascertain and certify the percentage increase in the rateable valuation of the North of Scotland District.
- (ii) For the purposes of the foregoing sub–paragraph, the rateable valuations for the year 1961–62 of the areas therein mentioned shall be calculated by the Secretary of State from the estimates made under subsection (1) of the foregoing section.]

Textual Amendments

F2 S. 2 (1) repealed for any year commencing on or after 1.4.1978 so far as relating to the Board (the British Railways Board, the National Freight Corporation and any subsidiary of that Board and Corporation) in Scotland, by [S.I. 1978/1174](#), [art. 9](#), [Sch.](#)

F3 S. 2 (2) repealed so far as relating to Scottish Electricity Board (as defined) for any year commencing on or after 1.4.1978 by [S.I. 1978/1175](#), [art. 9](#), [Sch.](#)

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

Changes to legislation: There are currently no known outstanding effects for the Local Government (Financial Provisions etc.) (Scotland) Act 1962. (See end of Document for details)

Marginal Citations

- M1 1948 c. 26.
M2 1948 c. 26.

[^{F4}3 Rating of Gas Boards.

As respects the levying of rates for the year 1962–63 and any subsequent year—

- (a) for the purposes of the Fourth Schedule to the Act of 1956 (which relates to the rating of Gas Boards), [^{F5}the number of therms estimated under paragraph 4(2) of that Schedule shall be reduced by one–half of the number of therms purchased by the British Gas Corporation in order to supply consumers in Scotland in the period of twelve months referred to in that paragraph];
 - (b) gas produced by a Gas Board by the application, to gas purchased by the Board, of any process not consisting only of purification or blending with other gases, or both, shall be treated for the purposes of the Act of 1956 as gas manufactured by the Board, and the reference in subsection (1) of section twenty–four of that Act to the manufacture of gas shall be construed accordingly;
 - (c) in estimating for the purposes of sub–paragraph (1) of paragraph 5 of the Fourth Schedule to the Act of 1956 the number of therms manufactured [^{F6}in Scotland] by a Gas Board, the number of therms in gas produced [^{F6}in Scotland] by the Board as aforesaid shall be treated as half the actual number thereof;
 - (d) the reference in section [^{F7}42]of the ^{M3}Water (Scotland) Act, [^{F7}1980](which relates to the levy of domestic water rate on public utility undertakings, etc.), to lands and heritages occupied as gasworks shall be construed as a reference to lands and heritages which a Gas Board is, under section twenty–four of the Act of 1956, to be treated as occupying.
- [^{F8}(e) in this section the expression “gas” has the same meaning as in section 43(1) of the Act of 1956]]

Textual Amendments

- F4 S. 3 repealed so far as relating to the British Gas Corporation in Scotland for any year commencing on or after 1.4.1978 by S.I. 1978/1176, art. 9, Sch.
- F5 Words substituted by Gas Act 1972 (c. 60), Sch. 6 para. 10(b)
- F6 Words inserted by Gas Act 1972 (c. 60), Sch. 6 para. 10(c)
- F7 Figures substituted by Water (Scotland) Act 1980 (c. 45, SIF 130), s. 112 (1), Sch. 10 Pt. II
- F8 S. 3(e) added by Gas Act 1972 (c. 60), Sch. 6 para. 10(d)

Modifications etc. (not altering text)

- C7 S. 3 amended by Gas Act 1972 (c. 60), Sch. 6 para. 10(a)

Marginal Citations

- M3 1949 c. 31.

4 Reduction and remission of rates payable by charitable and other organisations.

- (1) This section shall apply to rates leviable for the year 1962–63 and any subsequent year.

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Changes to legislation: There are currently no known outstanding effects for the Local Government (Financial Provisions etc.) (Scotland) Act 1962. (See end of Document for details)

- (2) If notice in writing is given to the rating authority . . . ^{F9}that any lands and heritages—
- (a) are occupied by, or by trustees for, a charity and are wholly or mainly used for charitable purposes (whether of that charity or of that and other charities); or
 - (b) are held on trust for use as an almshouse, [^{F10}; or
 - (c) are within any such category as the Secretary of State may by order specify, being a category of lands and heritages which are not used for profit-making purposes, which are wholly or mainly used as residential accommodation for persons living separately from any family and in which certain facilities are shared by those persons,]

then, subject to the provisions of this section, any rate leviable in respect of the lands and heritages for [^{F11}a relevant period]during which the lands and heritages are within the categories described in [^{F12}—(i)]either paragraph (a) or paragraph (b) of this subsection, shall not exceed [^{F13}one-fifth][^{F14}(ii) paragraph (c) of this subsection shall not exceed such fraction (and different fractions may be specified for different cases) as the Secretary of State may by the said order specify,]of the rate which would be leviable apart from the provisions of this subsection:

Provided that where lands and heritages cease to be within the said categories, a previous notice given for the purposes of this subsection shall not have effect as respects any subsequent period during which the lands and heritages are within either of those categories.

[^{F15}(2A) In subsection (2) of this section “relevant period” means—

- (a) in a case where the occupation and use, or as the case may be the holding, commenced on or after the first day of the financial year immediately preceding the financial year in which the notice is given, any period after that commencement;
- (b) in any other case, that first day and any period thereafter.]

(3) ^{F16}

(5) Without prejudice to the powers conferred by section two hundred and forty-four of the Act of 1947, a rating authority shall have power to reduce or remit any rate leviable in respect of—

- (a) any lands and heritages within the categories described in paragraph (a) [^{F17}(b) or (c)]of subsection (2) of this section;
- (b) any lands and heritages occupied for the purposes of one or more institutions or other organisations (whether corporate or unincorporate) which are not established or conducted for profit and whose main objects are charitable or are otherwise philanthropic or religious or concerned with education, social welfare, science, literature or the fine arts;
- (c) any lands and heritages occupied for the purposes of a club, society or other organisation not established or conducted for profit, and which are wholly or mainly used for purposes of recreation,

for any such period as is mentioned in the following subsection:

Provided that any such reduction or remission shall cease to have effect on a change in the occupation of the lands and heritages in respect of which it was granted.

(6) Any reduction or remission of rates determined under the foregoing subsection may, at the discretion of the rating authority, be granted—

- (a) for the year in which, or the year next following that in which, the determination to grant it is made; or

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- (b) for a specified term of years, not exceeding five, beginning not earlier than the year in which the determination is made nor more than twenty-four months after the date of the determination; or
- (c) for an indefinite period beginning not earlier than the year in which the determination is made, subject, however, to the exercise by the rating authority of their powers under the following subsection.
- (7) Where any such reduction or remission is granted for an indefinite period, the rating authority may, by not less than twelve months' notice in writing given to the occupiers of the lands and heritages, terminate or modify the reduction or remission as from the end of a year specified in the notice.
- (8) Lands and heritages belonging to or held by or on behalf of a religious body, being the residence from which a full-time clergyman or minister of any religious denomination performs the duties of his office, or which are being held available to provide such a residence, shall be treated for the purposes of this section as occupied by a charity and wholly or mainly used for charitable purposes, whether apart from this provision they would be so treated or not.
- (9) The foregoing provisions of this section shall not apply to any lands and heritages described in paragraph (a) or (b) [^{F18}or (c)] of subsection (1) of section twenty-two of the Act of 1956, or to lands and heritages occupied by a local authority (otherwise than as trustee), . . . ^{F19}
- (10) In this section—
- (a) “charity” means an institution or other organisation established for charitable purposes only, “organisation” includes any persons administering a trust, and “charitable” is to be construed in the same way as if it were contained in the Income Tax Acts;
- [^{F20}(b) “rate” means the non-domestic rate.]
- [^{F21}(11) Without prejudice to the meaning of the expression “wholly or mainly used for charitable purposes”, lands and heritages shall be treated as so used, for the purposes of subsection (2) of this section, if—
- (a) they are used wholly or mainly for the sale of goods donated to a charity; and
- (b) the proceeds of sale (after any deduction of expenses) are applied for the purposes of a charity.]
- [^{F22}(12) An order under subsection (2) (c) of this section shall have no effect until approved by resolution of each House of Parliament.]

Textual Amendments

- F9** Words repealed (with saving) by [Local Government \(Miscellaneous Provisions\) \(Scotland\) Act 1981 \(c. 23, SIF 81:2\)](#), **ss. 5** (a) (i), 13, Sch. 4
- F10** Words inserted by [Local Government and Planning \(Scotland\) Act 1982 \(c. 43, SIF 81:2\)](#), **s. 5** (1) (a) (i)
- F11** Words substituted (with saving) by [Local Government \(Miscellaneous Provisions\) \(Scotland\) Act 1981 \(c. 23, SIF 81:2\)](#), **ss. 5** (a) (ii), 13
- F12** Word inserted by [Local Government and Planning \(Scotland\) Act 1982 \(c. 43, SIF 81:2\)](#), **s. 5** (1) (a) (ii)
- F13** Words substituted by [Local Government Finance Act 1988 \(c. 41, SIF: 2\)](#), s. 137, **Sch. 12 Pt. II para. 7**

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- F14** Sub-paragraph (ii) inserted by [Local Government and Planning \(Scotland\) Act 1982 \(c. 43, SIF 81:2\)](#), [s. 5 \(1\) \(a\) \(iii\)](#)
- F15** [S. 4 \(2A\)](#) inserted (with saving) by [Local Government \(Miscellaneous Provisions\) \(Scotland\) Act 1981 \(c. 23, SIF 81:2\)](#), [ss. 5 \(b\)](#), 13
- F16** [S. 4 \(3\) \(4\)](#) repealed by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), [ss. 145](#), 194 (4), Sch. 6 para. 9 (a), Sch. 12 Pt. II
- F17** Words substituted by [Local Government and Planning \(Scotland\) Act 1982 \(c. 43, SIF 81:2\)](#), [s. 5 \(1\) \(b\)](#)
- F18** Words inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), s. 145, [Sch. 6 para. 8 \(2\) \(3\)](#)
- F19** Words repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), [Sch. 7](#)
- F20** [S. 4 \(10\) \(b\)](#) substituted by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), s. 6, [Sch. 1 Pt. III para. 21](#)
- F21** [S. 4 \(11\)](#) added by [Rating \(Charity Shops\) Act 1976 \(c. 45, SIF 103:2\)](#), [s. 1 \(2\)](#)
- F22** [S. 4 \(12\)](#) added by [Local Government and Planning \(Scotland\) Act 1982 \(c. 43, SIF 81:2\)](#), [s. 5 \(1\) \(c\)](#)

Modifications etc. (not altering text)

- C8** [S. 4](#) modified by [Rating \(Disabled Persons\) Act 1978 \(c. 40, SIF 103:1, 2\)](#), [s. 5 \(6\)](#)
- C9** [S. 4](#) extended by [National Heritage Act 1980 \(c. 17, SIF 3\)](#), [s. 1 \(4\)](#), Sch. 1 para. 2
- C10** [S. 4](#) extended by [Local Government \(Scotland\) Act 1966 \(c. 51\)](#), [s. 25\(5\)](#)

5 **F23**

Textual Amendments

- F23** [S. 5](#) repealed by [Statute Law \(Repeals\) Act 1986 \(c. 12\)](#), [s. 1 \(1\)](#), Sch. 1 Pt. VII

6 **F24**

Textual Amendments

- F24** [Ss. 6, 7](#) repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), [Sch. 7](#)

7 **F25**

Textual Amendments

- F25** [Ss. 6, 7](#) repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), [Sch. 7](#)

8 Amendment of s. 237 (2) of Act of 1947.

For paragraph (b) of subsection (2) of section two hundred and thirty-seven of the Act of 1947 (which relates to information contained in demand notes for rates) there shall be substituted the following paragraph:—

“(b) the rateable value of the lands and heritages and, if different from the rateable value, the amount of the annual value thereof according to

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which domestic water rate is levied and the provisions of the Water (Scotland) Act, 1949, under which that amount is determined; and.”

Modifications etc. (not altering text)

C11 The text of Ss. 8, 12 (1) and Sch. 2 para. 5 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.

9 F26

Textual Amendments

F26 S. 9 repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), s. 39(2), [Sch. 7](#)

10 Provisions as to orders.

Any power to make an order conferred on the Secretary of State by this Act shall be exercisable by statutory instrument and shall include power, exercisable in like manner, to vary or revoke an order by a subsequent order.

11 F27

Textual Amendments

F27 S. 11 repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), [Sch. 29](#)

12 Consequential Amendments and Repeals.

(1) The enactment specified in the Second Schedule to this Act shall have effect subject to the amendments specified in that Schedule, being amendments consequential on the foregoing provisions of this Act.

(2) F28

Textual Amendments

F28 S. 12 (2) repealed by [Statute Law \(Repeals\) Act 1974 \(c. 22\)](#), [Sch. Pt. XI](#)

Modifications etc. (not altering text)

C12 The text of Ss. 8, 12 (1) and Sch. 2 para. 5 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.

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

Changes to legislation: There are currently no known outstanding effects for the Local Government (Financial Provisions etc.) (Scotland) Act 1962. (See end of Document for details)

13 Interpretation.

- (1) In this Act “the Act of 1947” means the ^{M4}Local Government (Scotland) Act, 1947, “the Act of 1956” means the ^{M5}Valuation and Rating (Scotland) Act, 1956, “general grants” has the same meaning as in the ^{M6}Local Government and Miscellaneous Financial Provisions (Scotland) Act, 1958, and, unless the context otherwise requires, other expressions used in this Act and the Act of 1956 have the same meanings respectively in this Act as in that Act.
- (2) Except in so far as the context otherwise requires, any reference in this Act to an enactment shall be construed as a reference to that enactment as amended or extended by or under any other enactment, including this Act.

Marginal Citations

- M4** 1947 c. 43.
M5 1956 c. 60.
M6 1958 c. 64.

14 Citation and Extent.

- (1) This Act may be cited as the Local Government (Financial Provisions etc.) (Scotland) Act, 1962.
- (2) This Act shall extend 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 Local Government (Financial Provisions etc.) (Scotland) Act 1962. (See end of Document for details)

SCHEDULES

FIRST SCHEDULE

. . . F29

Textual Amendments

F29 First Sch. repealed by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), **ss. 145, 194 (4)**, Sch. 6 para. 9 (b), Sch. 12 Pt. II

SECOND SCHEDULE

Section 12.

CONSEQUENTIAL AMENDMENTS

1 F30

Textual Amendments

F30 [Sch. 2 para. 1](#) repealed by [Transport Act 1962 \(c. 46\)](#), **s. 66 (11)**, Sch. 12 Pt. II

2 F31

Textual Amendments

F31 [Sch. 2 para. 2](#) repealed by [S.I. 1978/1175](#), **Sch.**

3 F32

Textual Amendments

F32 [Sch. 2 para. 3](#) repealed by [S.I. 1978/1175](#), **Sch.**

4 F33

Textual Amendments

F33 [Sch. 2 para. 4](#) repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), **s. 39(2)**, **Sch. 7**

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

Changes to legislation: There are currently no known outstanding effects for the Local Government (Financial Provisions etc.) (Scotland) Act 1962. (See end of Document for details)

The Recreational Charities Act, 1958

- 5 In section six of the Recreational Charities Act, 1958 (which relates to the application of that Act to Scotland), at the end of subsection (2), there shall be added the words “or, without prejudice to the foregoing generality, of the Local Government (Financial Provisions etc.) (Scotland) Act, 1962”.

Modifications etc. (not altering text)

- C13** The text of Ss. 8, 12 (1) and Sch. 2 para. 5 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.

F34F34³⁴THIRD SCHEDULE

Textual Amendments

- F34** Sch. 3 repealed by Statute Law (Repeals) Act 1974 (c. 22), Sch. Pt. XI

Status:

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

Changes to legislation:

There are currently no known outstanding effects for the Local Government (Financial Provisions etc.) (Scotland) Act 1962.