



# Valuation and Rating (Scotland) Act 1956

## CHAPTER 60

### VALUATION AND RATING (SCOTLAND) ACT 1956

#### PART I

##### VALUATION

- 1 †Valuation areas and authorities and appointment of assessors and staff.
- 2 .....
- 3 Scottish Valuation Advisory Council.
- 4 .....
- 5 .....
- 6 Ascertainment of gross annual value, net annual value and rateable value of lands and heritages.
- 6A Power of Secretary of State to combine and divide lands and heritages.
- 7 Ascertainment of gross annual value, net annual value and rateable value of lands and heritages.
- 7A Provisions relating to lands and heritages used for fish farming and dwelling houses occupied in connection therewith.
- 7B Rateable value of certain buildings used for breeding or rearing horses.
- 8 Subjects to be excluded from valuation roll.
- 8A Common parts of shopping malls not to be entered separately in valuation roll.
- 8AA Exemption from valuation and rating of certain moorings.
- 8B Property used for road user charging scheme to be excluded from valuation roll
- 8C Exclusion of automatic telling machine sites from valuation roll
- 9 Duties of assessors.
- 10 .....
- 11 .....
- 12 .....

*Status: Point in time view as at 28/06/2016.*

*Changes to legislation: There are currently no known outstanding effects for the Valuation and Rating (Scotland) Act 1956. (See end of Document for details)*

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- 13 Times for giving notices. etc.
- 14 Stated case to Lands Valuation Appeal Court to set forth reasons for decision.
- 15 .....

## PART II

### RATING

- 16 Transference of liability for owners' rates and consequential reduction of rents.
- 17 .....
- 18 .....
- 19 .....
- 20 Contributions in aid of rates by police authorities.
- 20A Contributions by police authorities.
- 21 Contributions in aid of rates by Commissioners of Northern Lighthouses.
- 22 Exemption of churches, etc. from rates.
- 22A Exemption of certain fishings from rates.
- 23 Provisions as to the rates payable by charitable and other organisations.

## PART III

### VALUATION AND RATING OF GAS BOARDS

- 24 Valuation and rating of Gas Boards.
- 25 .....

## PART IV

### EXCHEQUER GRANTS

- 26 .....
- 27 .....
- 28 Amendment of s. 11 (1) of Act of 1954.
- 29 Duration of Part IV.

## PART V

### MISCELLANEOUS AND CONSEQUENTIAL PROVISIONS

- 30 Calculation or apportionment of sums to be according to net annual valuation.
- 31 .....
- 32 .....
- 33 Amendment of ss. 239 to 241 of Act of 1947.
- 34 Amendment of s. 248 of Act of 1947.
- 35 .....
- 36 Amendment of Seventh Schedule to Housing (Scotland) Act, 1950.
- 37 .....
- 38 Amendment of s. 1 (9) of Land Drainage (Scotland) Act, 1941.
- 39 .....
- 40 .....
- 41 Financial Provisions.
- 42 Provisions as to orders.
- 43 Interpretation.

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- 44 .....
- 45 Short title and extent.

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## SCHEDULES

FIRST SCHEDULE — ...

SECOND — ...  
SCHEDULE

THIRD SCHEDULE — Reduction of Rents

- 1 Where immediately before the commencement of the year first commencing...
- 2 Where immediately before the commencement of the relevant year any...
- 3 (1) Where immediately before the commencement of the relevant year...
- 4 Where immediately before the commencement of the relevant year any...
- 5 (1) Where by virtue of any condition contained in a...
- 6—8 .....
- 9 Where at the commencement of the relevant year the amount...
- 10 The enactments referred to in the last foregoing paragraph are—...
- 11 Where the maximum rent of any dwelling-house which immediately before...
- 12 Where at any time after the commencement of the relevant...
- 13 It shall be the duty of any landlord who by...
- 14 Any dispute as to the amount of the owner's share...
- 15 For the purposes of this Schedule— (a) the expression “lease”...

FOURTH SCHEDULE — New Provisions for Rating Gas Boards

Part I

*Calculation of rateable value on which rates are to be assessed*

- 1 The provisions of this Part of this Schedule shall have...
- 2 .....
- 3 For the purposes of this Schedule the standard number of...
- 4 (1) For the basic year and each year subsequent to...
- 5 (1) Each Gas Board's rateable valuation for any year shall...
- 6 The amount which, in accordance with the last foregoing paragraph,...
- 7 .....
- 8 .....

Part II

*Supplementary Provisions*

- 9 It shall be the duty of each Gas Board, before...
- 10 On receipt of a statement under the last foregoing paragraph,...
- 11 (1) The provisions of this paragraph shall have effect in...
- 12 .....

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FIFTH SCHEDULE —  
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SIXTH SCHEDULE —  
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SEVENTH —  
SCHEDULE  
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