



Valuation and Rating (Scotland) Act 1956

1956 CHAPTER 60 4 and 5 Eliz 2

PART I

VALUATION

F1

Textual Amendments

F1 S. 1 repealed (1.4.1996) by 1994 c. 39, s. 180(2), [Sch. 14](#); S.I. 1996/323, art. 4, [Sch. 2](#)

2 **F2**

Textual Amendments

F2 Ss. 2, 3 (4) (c) repealed by Local Government and Miscellaneous Financial Provisions (Scotland) Act 1958 (c. 64), s. 22, [Sch. 6 Pt. III](#)

F3

Textual Amendments

F3 S. 3 repealed (1.4.1996) by 1994 c. 39, s. 180(2), [Sch. 14](#); S.I. 1996/323, art. 4, [Sch. 2](#)

4 **F4**

Status: Point in time view as at 22/11/2000. This version of this part contains provisions that are not valid for this point in time.

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

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Textual Amendments

F4 S. 4 repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\), Sch. 29](#)

5 ^{F5}

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Textual Amendments

F5 S. 5 repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\), s. 39 \(2\), Sch. 7](#)

6 Ascertainment of gross annual value, net annual value and rateable value of lands and heritages.

(1) For the purpose of making up any valuation roll for the year 1961–62 or any subsequent year . . . ^{F6}, the net annual value and the rateable value of any lands and heritages shall, subject to [^{F7}sections 7 to 7B] of this Act, be ascertained in accordance with the provisions of this section.

(2) ^{F8}

(8) Subject to the provisions of Part III of this Act, the net annual value of any lands and heritages, . . . ^{F9} shall be the rent at which the lands and heritages might reasonably be expected to let from year to year if no grassum or consideration other than the rent were payable in respect of the lease and if the tenant undertook to pay all rates and to bear the cost of the repairs and insurance and the other expenses, if any, necessary to maintain the lands and heritages in a state to command that rent.

[^{F10}(8A) The Secretary of State may by regulations made under this subsection prescribe—

- (a) the manner in which and the principles, rules and considerations by reference to which the net annual value of lands and heritages is to be arrived at under subsection (8) above;
- (b) that the principles, rules and considerations referred to in paragraph (a) above or any of them shall be such as are determined in accordance with the regulations.

(8B) Regulations made under subsection (8A) above—

- (a) may be made so as to apply differently to different areas or in relation to different cases or classes of case;
- (b) may include such supplementary, incidental, consequential or transitional provisions as appear to the Secretary of State to be necessary or expedient; and
- (c) shall be made by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.”]

[^{F11}(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;

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- (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.]
- (9) The rateable value of any lands and heritages shall, . . . ^{F12}, be the net annual value thereof as ascertained . . . ^{F13} or subsection (8) of this section, . . . ^{F13}.
- (10) Where the amount of the net annual value and of the rateable value in a case where those values are the same, or in any other case the amount of the rateable value, includes a fraction of a pound, the amount of both those values or of the rateable value, as the case may be, shall be increased or reduced, as the case may be, to the nearest complete pound, or if the fraction is ten shillings, the fraction shall be disregarded.
- (11) ^{F14}

Textual Amendments

- F6** Words repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), s. 34, [Sch. 6](#)
- F7** Words substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1, 2\)](#), s. 145, [Sch. 6 para. 3](#)
- F8** S. 6(2)–(7) repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), s. 34, [Sch. 6](#)
- F9** Words repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), s. 34, [Sch. 6](#)
- F10** S. 6(8A)(8B) inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1\)](#), s. 137, [Sch. 12 Pt. II para. 4](#)
- F11** S. 6(8C)(8D) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), s. 145, [Sch. 6 para. 5](#)
- F12** Words repealed by [Local Government \(Financial Provisions\) \(Scotland\) Act 1963 \(c. 12\)](#), s. [10\(1\)](#), Sch. 3 Pt. II
- F13** Words repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), s. 34, [Sch. 6](#)
- F14** S. 6(11) repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), s. 34, [Sch. 6](#)

Modifications etc. (not altering text)

- C1** S. 6 applied by [Local Government \(Scotland\) Act 1966 \(c. 51\)](#), s. [7\(4\)](#)
- C2** S. 6 applied by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), [ss. 5\(10\)](#), 26(1)
- C3** S. 6 continued (1.4.1993) by [Local Government Finance Act 1992 \(c. 14\)](#), s. [111\(12\)](#) (with s. 118(1)(2) (4)); [S.I. 1993/575](#), [art. 2\(b\)](#)
- C4** S. 6(1) modified (1.4.1995) in relation to the valuation of the prescribed class of lands and heritages by [S.I. 1995/366](#), [arts. 5, 6](#)
- S. 6(1) modified (1.4.1995) in relation to the valuation of the prescribed class of lands and heritages for the financial year 1995-96 and the four following financial years by [S.I. 1995/369](#), [arts. 8, 9](#)
- S. 6(1) modified (1.4.1995) in relation to the valuation of the prescribed class of lands and heritages for the financial year 1995-96 and the four following financial years by [S.I. 1995/370](#), [arts. 8, 9](#)
- S. 6(1) modified (1.4.1995) in relation to the valuation of the prescribed class of lands and heritages for the financial year 1995-96 and the four following financial years by [S.I. 1995/373](#), [arts. 8, 9](#)
- S. 6(1) modified (*retrospective* to 1.4.1997) in relation to the valuation of the prescribed class of lands and heritages for the financial year 1997-98 by [S.I. 1998/947](#), [arts. 1\(2\)](#), 6, 7
- S. 6(1) modified (1.4.2000) in relation to the valuation of the prescribed class of lands and heritages for the financial year 2000-01 and the four following financial years by [S.I. 2000/86](#), [arts. 6, 7](#)

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- S. 6(1) modified (1.4.2000) in relation to the valuation of the prescribed class of lands and heritages for each of the financial years 2000-01 to 2004-05 by [S.I. 2000/85](#), [arts. 6, 7](#)
- S. 6(1) modified (1.4.2000) in relation to the valuation of the prescribed class of lands and heritages for the financial year 2000-01 and for each subsequent financial year by [S.I. 2000/91](#), [arts. 6, 7](#)
- S. 6(1) modified (1.4.2000) in relation to the valuation of the prescribed class of lands and heritages for the financial year 2000-01 and the four following financial years by [S.I. 2000/90](#), [arts. 7, 8](#)
- S. 6(1) modified (1.4.2000) in relation to the valuation of the prescribed class of lands and heritages for each of the financial year 2000-01 and the four following financial years by [S.I. 2000/87](#), [arts. 5, 6](#)
- S. 6(1) modified (15.8.2000 with effect as mentioned in art. 1(2) of the amending S.I.) in relation to the valuation of the prescribed class of lands and heritages for the financial year 2000-01 and for each subsequent financial year by [S.I. 2000/285](#), [arts. 8, 9](#)
- S. 6(1) modified (22.11.2000 with effect as mentioned in art. 1(2) of the amending S.I.) in relation to the valuation of the prescribed class of lands and heritages for each of the financial years 2000-01 to 2004-05 by [S.I. 2000/424](#), [arts. 7, 8](#)
- S. 6(1) modified (for the financial year 2000-01 and the four following financial years) by [S.S.I. 2000/88](#), [arts. 13, 14](#)
- C5** Power to amend s. 6(8) given by [Local Government \(Financial Provisions\) \(Scotland\) Act 1963](#) (c. 12), [s. 10\(2\)](#)
- C6** S. 6(9) excluded by [Valuation for Rating \(Scotland\) Act 1970](#) (c. 4), [s. 1\(1\)](#)

[^{F15}6A Power of Secretary of State to combine and divide lands and heritages.

- (1) The Secretary of State may by order provide that, for all purposes of the Valuation Acts—
- (a) lands and heritages specified in the order which would, apart from the order, be treated as justifying separate entries in the valuation roll shall be treated as justifying only one such entry; and
 - (b) lands and heritages so specified which would, apart from the order, be treated as justifying only one entry in the valuation roll shall be treated as justifying separate entries,

and an order under paragraph (b) above shall specify which parts of the lands and heritages concerned are to be treated as justifying separate entries.

[An order specifying lands and heritages for the purposes of paragraph (a) of ^{F16}(1A) subsection (1) above may also provide rules to determine who is to be treated as owner or occupier of any of the specified lands and heritages.]

- (2) An order under this section shall be made by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.]

Textual Amendments

F15 S. 6A inserted (4.1.1995) by [1994 c. 39, s. 161](#); [S.I. 1994/3150, art. 3](#)

F16 S. 6A(1A) inserted (19.5.1997) by [1997 c. 29, s. 33\(1\)](#), [Sch. 3 para. 1](#); [S.I. 1997/1097, art. 3\(c\)](#)

7 Ascertainment of gross annual value, net annual value and rateable value of lands and heritages.

- (1) For the purpose of making up any valuation roll for the year 1961–62 or any subsequent year the following provisions of this section shall have effect regarding agricultural lands and heritages . . . ^{F17}.

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(2) In this section—

“agricultural lands and heritages” means any lands and heritages used for agricultural or pastoral purposes only or as woodlands, market gardens, orchards [^{F18}, reed beds], allotments or allotment gardens and any lands exceeding [^{F19}one tenth of a hectare] used for the purpose of poultry farming, but does not include any buildings thereon other than agricultural buildings, or any garden, yard, garage, outhouse or pertinent belonging to and occupied along with a dwelling-house, or any land kept or preserved mainly or exclusively for sporting purposes;

“agricultural buildings” means buildings (other than dwelling-houses) occupied together with agricultural lands and heritages, or being or forming part of a market garden, and in either case used solely in connection with agricultural operations thereon; and

“pertinent” [^{F20}in relation to a dwelling house shall be taken to include all land occupied therewith and used for the purposes thereof.]

[^{F21}(2A) In determining for the purposes of the last foregoing subsection whether during any year a building used in any way is solely so used or is used for agricultural purposes only, no account shall be taken of any time in that year during which it is used in any other way or, as the case may be, for any other purpose, if that time does not amount to a substantial part of that year.

(2B) In determining for the purposes of subsection (2) of this section whether any lands and heritages (other than a building) are used for agricultural or pastoral purposes only, there shall be disregarded any use of those lands and heritages for the purpose of the breeding, rearing, grazing or exercising of horses (within the meaning of section 6(4) of the ^{M1}Riding Establishments Act 1964), if the only other use of the lands and heritages is a substantial use for agricultural or pastoral purposes.]

(3) No agricultural lands and heritages shall be entered in the valuation roll, and any reference in any enactment to the person appearing from the valuation roll to be the owner or the occupier of any lands and heritages shall on and after the sixteenth day of May, nineteen hundred and sixty-one, have effect in the case of agricultural lands and heritages [^{F22}(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] as if the reference to the valuation roll were omitted.

[^{F23}(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]

(4) ^{F24}

Textual Amendments

F17 Words repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), s. 34, [Sch. 6](#)

F18 Words inserted by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), s. **16(1)**

F19 Words substituted by [S.I. 1977/2007](#), [Sch. 1](#)

F20 Words substituted by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), s. 6, [Sch. 1 Pt. III para. 18](#)

F21 [S. 7\(2A\)\(2B\)](#) added by [Rating Act 1971 \(c. 39\)](#), s. **9 (a)**

F22 Words inserted by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), s. **16(2)**

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F23 S. 7 (3A) inserted by Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31, SIF 103:2), s. 16(3)

F24 S. 7 (4) to (8) repealed by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 103:2), s. 34, Sch. 6

Modifications etc. (not altering text)

C7 S. 7(2) modified by Local Government (Financial Provisions) (Scotland) Act 1963 (c. 12), s. 14(1) and Rating Act 1971 (c. 39), ss. 5–7

C8 S. 7(3) amended by Local Government (Financial Provisions) (Scotland) Act 1963 (c. 12), s. 14 and Rating Act 1971 (c. 39), ss. 5–7

Marginal Citations

M1 1964 c. 70.

[^{F25}7A Provisions relating to lands and heritages used for fish farming and dwelling houses occupied in connection therewith.

(1) For the purpose of any valuation roll in force for the year 1981–82 or any subsequent year or for the making up of any valuation roll for any subsequent year the following provisions of this section shall have effect regarding lands and heritages to which this section applies . . . ^{F26}

(2) This section applies to—
(a) lands and heritages (other than dwelling–houses) used solely for or in connection with fish farming; and
(b) lands and heritages consisting of—
(i) one or more buildings (other than dwelling–houses) used solely for or in connection with fish farming; or
(ii) any land occupied together with and used solely in connection with the use of such building or buildings.

(3) No lands and heritages to which this section applies shall be entered in the valuation roll, and any reference in any enactment to the person appearing from the valuation roll to be the owner or the occupier of any lands and heritages shall on and after the first day of April nineteen hundred and eighty–one, have effect in the case of lands and heritages to which this section applies as if the reference to the valuation roll were omitted.

(4) ^{F27}

(5) Where part of lands and heritages consists of one or more buildings or one or more parts of buildings (being a part of lands and heritages which is used for such a purpose that if it were in separate occupation it would be lands and heritages to which this section applies), then that part of the lands and heritages and the remainder shall each be treated as respects the year 1981–82 and subsequent years for the purposes of the Valuation Acts as if it were lands and heritages in separate occupation.

(6) In subsection (5) above, any reference to a building or part of a building shall be construed as including a reference to land occupied together with and used solely in connection with the use of such building or part.

(7) In determining for the purposes of this section whether during any year a building used for or in connection with fish farming is solely so used, no account shall be taken of

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any time in that year during which it is used in any other way, if that time does not amount to a substantial part of that year.

- (8) In this section— “fish farming” means the breeding or rearing of fish or the cultivation of shellfish (including crustaceans and molluscs of any description) for the purpose of producing food for human consumption or for transfer to other waters but does not include the breeding, rearing or cultivation of any fish or shellfish—
- (a) which are purely ornamental, or
 - (b) which are bred, reared or cultivated for exhibition.]

Textual Amendments

- F25** S. 7A inserted by [Local Government, Planning and Land Act 1980 \(c. 65, SIF 103:1, 2\)](#), s. 32
- F26** Words repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), s. 34, [Sch. 6](#)
- F27** S. 7A (4) repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), s. 34, [Sch. 6](#)

[^{F28}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.]

Textual Amendments

- F28** S. 7B inserted after s. 7A by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), s. 145, [Sch. 6 para. 4](#)

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8 Subjects to be excluded from valuation roll.

- (1) ^{F29}
- (2) No sewer shall be entered in the valuation roll for the year first commencing after the passing of this Act, or for any subsequent year.
- (3) The foregoing subsection shall have effect in relation to any manhole, ventilating shaft, pumping station, pump or other accessory belonging to a sewer as it has effect in relation to the sewer.

Textual Amendments

F29 S. 8 (1) repealed by [Rating \(Disabled Persons\) Act 1978 \(c. 40, SIF 103:1, 2\)](#), s. 9 (3), Sch. 2

[^{F30}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.]

Textual Amendments

F30 S. 8A inserted after section 8 by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103, 2\)](#), s. 17

[^{F31}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.]

Textual Amendments

F31 S. 8AA inserted after section 8 by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), s. 18

VALID FROM 01/04/2001

[^{F32}8B Property used for road user charging scheme to be excluded from valuation roll

- (1) There shall not be entered in the valuation roll any lands and heritages—

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- (a) that consist of a road in respect of which charges are imposed by a charging scheme made under Part 3 of the Transport (Scotland) Act 2001 (asp 2); or
 - (b) subject to subsection (2) below, that are used solely for or in connection with the operation of such a scheme.
- (2) Lands and heritages such as are mentioned in subsection (1)(b) above do not include office buildings.]

Textual Amendments
F32 S. 8B inserted (1.4.2001) by 2001 asp 2, s. 59 (with s. 66); S.S.I. 2001/132, art. 2(2), Sch. Pt. I

9 Duties of assessors.

- (1) F33
- (3) F34
- (4) F33
- (5) F34
- (6) F35
- (7) F33

Textual Amendments
F33 S. 9 (1) (2) (4) (7) repealed by Local Government (Scotland) Act 1975 (c. 30), s. 39 (2), Sch. 7
F34 Ss. 9 (3) (5), 11, 15 repealed by Local Government (Scotland) Act 1975 (c. 30), Sch. 7
F35 S. 9 (6) repealed by Local Government (Scotland) Act 1975 (c. 30), s. 39 (2), Sch. 7

10 F36

Textual Amendments
F36 S. 10 repealed by Local Government (Scotland) Act 1975 (c. 30), s. 39 (2), Sch. 7

11 F37

Textual Amendments
F37 Ss. 9 (3) (5), 11, 15 repealed by Local Government (Scotland) Act 1975 (c. 30), Sch. 7

12 F38

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Textual Amendments

F38 S. 12 repealed by S.I. 1978/252, reg. 17, Sch.

13 Times for giving notices. etc.

(1) The Secretary of State may by order prescribe the date on which or the period within which any notice requires to be given or any other thing requires to be done for the purposes of the Valuation Acts and may by such order alter any such date or time prescribed by or under any provision of the said Acts or of any local Act [^{F39} and an order under this section may relate to local authorities generally or to any class of local authority].

(2) F40

(3) Nothing in this section shall apply to any notice or thing required to be given or done for the purpose of any such appeal as is mentioned in section six of the ^{M2}Rating and Valuation (Scotland) Act, 1952.

(4) The power to make orders conferred on the Secretary of State by this section shall be exercisable by statutory instrument.

Textual Amendments

F39 Words added by Local Government (Scotland) Act 1975 (c. 30), Sch. 6 para. 20 (a)

F40 S. 13 (2) repealed by Local Government (Scotland) Act 1975 (c. 30), s. 39 (2), Sch. 6 Pt. II para. 20 (b), Sch. 7

Modifications etc. (not altering text)

C9 S. 13 amended by Local Government (Financial Provisions) (Scotland) Act 1963 (c. 12), s. 22

Marginal Citations

M2 1952 c. 47.

14 Stated case to Lands Valuation Appeal Court to set forth reasons for decision.

In addition to the matters required by section nine of the ^{M3}Valuation of Lands (Scotland) Amendment Act, 1879, to be set forth in a stated case, there shall also be set forth a statment of the reasons for the decision of the Valuation Appeal Committee.

Marginal Citations

M3 1879 c. 42.

15 F41

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Textual Amendments

F41 Ss. 9 (3) (5), 11, 15 repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), **Sch. 7**

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