



Valuation and Rating (Scotland) Act 1956

1956 CHAPTER 60 4 and 5 Eliz 2

PART I **S**

VALUATION

F1 **S**

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F1 S. 1 repealed (1.4.1996) by 1994 c. 39, s. 180(2), [Sch. 14](#); S.I. 1996/323, art. 4, [Sch. 2](#)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

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F2 Ss. 2, 3 (4) (c) repealed by [Local Government and Miscellaneous Financial Provisions \(Scotland\) Act 1958](#) (c. 64), s. 22, [Sch. 6 Pt.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

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F3 S. 3 repealed (1.4.1996) by 1994 c. 39, s. 180(2), [Sch. 14](#); S.I. 1996/323, art. 4, [Sch. 2](#)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

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)

Textual Amendments

F4 S. 4 repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), **Sch. 29**

5

..... ^{F5} **S**

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F5 S. 5 repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), **s. 39** (2), Sch. 7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

(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 [^{F8}and to any Order made under section 6 of the [Local Government \(Scotland\) Act 1975 \(c. 30\)](#)], be ascertained in accordance with the provisions of this section.

^{F9}(2)

(8) Subject to the provisions [^{F10}of subsection (8ZA) and]of Part III of this Act, the net annual value of any lands and heritages, ^{F11} . . . 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.

[^{F12}(8ZA) In arriving at the net annual value under subsection (8) of lands and heritages consisting of deer forests, regard may be had to such factors relating to deer management as the assessor considers appropriate.]

[^{F13}(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.”]

[^{F14}(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.

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)

(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.]

(9) The rateable value of any lands and heritages shall, ^{F15} . . . , be the net annual value thereof as ascertained ^{F16} . . . or subsection (8) of this section, ^{F16} . . .

(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.

[^{F17}(10A) In subsection (8ZA), “ assessor ” means the assessor appointed under section 27(2) of the Local Government etc. (Scotland) Act 1994 for each valuation area.]

^{F18}(11)

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** Words in s. 6(1) inserted (31.3.2003 with effect in accordance with arts. 1, 6 of the amending S.S.I.) by [The Water Undertakings \(Rateable Values\) \(Scotland\) Order 2003 \(S.S.I. 2003/187\)](#), [art. 7](#)
- F9** S. 6(2)–(7) repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), s. 34, [Sch. 6](#)
- F10** Words in s. 6(8) inserted (28.6.2016) by [Land Reform \(Scotland\) Act 2016 \(asp 18\)](#), [ss. 76\(2\)\(a\)](#), [130\(1\)](#) (with [s. 128](#)); [S.S.I. 2016/193](#), [reg. 2\(1\)](#), [Sch. \(with art. 3\)](#)
- F11** Words repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), s. 34, [Sch. 6](#)
- F12** S. 6(8ZA) inserted (28.6.2016) by [Land Reform \(Scotland\) Act 2016 \(asp 18\)](#), [ss. 76\(2\)\(b\)](#), [130\(1\)](#) (with [s. 128](#)); [S.S.I. 2016/193](#), [reg. 2\(1\)](#), [Sch. \(with art. 3\)](#)
- F13** S. 6(8A)(8B) inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1\)](#), s. 137, [Sch. 12 Pt. II para. 4](#)
- F14** S. 6(8C)(8D) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), s. 145, [Sch. 6 para. 5](#)
- F15** Words repealed by [Local Government \(Financial Provisions\) \(Scotland\) Act 1963 \(c. 12\)](#), [s. 10\(1\)](#), [Sch. 3 Pt. II](#)
- F16** Words repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), s. 34, [Sch. 6](#)
- F17** S. 6(10A) inserted (28.6.2016) by [Land Reform \(Scotland\) Act 2016 \(asp 18\)](#), [ss. 76\(2\)\(c\)](#), [130\(1\)](#) (with [s. 128](#)); [S.S.I. 2016/193](#), [reg. 2\(1\)](#), [Sch. \(with art. 3\)](#)
- F18** 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\(1\)](#)

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)

- 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](#)
 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(8) restricted (1.4.2023) by [The Non-Domestic Rating \(Valuation of Sites of Reverse Vending Machines\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/26\), regs. 1\(1\), 2](#)
- C7** S. 6(9) excluded by [Valuation for Rating \(Scotland\) Act 1970 \(c. 4\), s. 1\(1\)](#)

^{F19}6A Power of Secretary of State to combine and divide lands and heritages. **S**

- (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;
- ^{F20}(aa) [lands and heritages so specified which would, apart from the order, be treated as justifying separate entries in two or more valuation rolls shall, subject to subsection (1B)(b) below, be treated as if they justified only one entry in a single valuation roll;]
- 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,

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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.

^{F21} [An order specifying lands and heritages for the purposes of paragraph (a) of 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.]

^{F22} [An order specifying lands and heritages for the purposes of paragraph (aa) of subsection (1) above may provide that the lands and heritages are to be entered—

- (a) in the valuation roll for the area of the rating authority specified in the order; or
- (b) subject to subsection (1C) below, in each of the valuation rolls in which they would, apart from the order, be entered separately at a proportion, calculated in the manner set out in the order, of the rateable value assessed by virtue of paragraph (aa) above.

(1C) An order specifying lands and heritages for the purposes of paragraph (aa) of subsection (1) above may not permit a rateable value assessed by virtue of paragraph (aa) above to be apportioned so as to cause the total of the apportioned values to amount to a value other than the rateable value so assessed.

(1D) Before making an order specifying lands and heritages for the purposes of paragraph (aa) of subsection (1) above, the Scottish Ministers shall consult such associations of local authorities and such other persons as they think appropriate.]

(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

F19 S. 6A inserted (4.1.1995) by 1994 c. 39, s. 161; S.I. 1994/3150, art. 3

F20 S. 6A(1)(aa) inserted (1.4.2003) by Local Government in Scotland Act 2003 (asp 1), ss. 32(1)(b), 62(2); S.S.I. 2003/134, art. 2(1), Sch.

F21 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)

F22 S. 6A(1B)-(1D) inserted (1.4.2003) by Local Government in Scotland Act 2003 (asp 1), ss. 32(1)(a), 62(2); S.S.I. 2003/134, art. 2(1), Sch.

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

(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 . . . ^{F23}.

(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 [^{F24} reed beds], allotments or allotment gardens and any lands exceeding [^{F25} 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;

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)

“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” [^{F26}in relation to a dwelling house shall be taken to include all land occupied therewith and used for the purposes thereof.]

[^{F27}(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 [^{F28}(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.

[^{F29}(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) ^{F30}

Textual Amendments

- F23** Words repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), s. 34, [Sch. 6](#)
- F24** Words inserted by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), s. **16(1)**
- F25** Words substituted by [S.I. 1977/2007](#), [Sch. 1](#)
- F26** Words substituted by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), s. 6, [Sch. 1 Pt. III para. 18](#)
- F27** S. 7(2A)(2B) added by [Rating Act 1971 \(c. 39\)](#), s. **9 (a)**
- F28** Words inserted by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), s. **16(2)**
- F29** S. 7 (3A) inserted by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), s. **16(3)**
- F30** 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)

- C8** 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**
- C9** 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.

[^{F31}7A Provisions relating to lands and heritages used for fish farming and dwelling houses occupied in connection therewith. **S**

- (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 . . . ^{F32}
- (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) ^{F33}
- (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 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.]

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)

Textual Amendments

- F31** S. 7A inserted by [Local Government, Planning and Land Act 1980 \(c. 65, SIF 103:1, 2\), s. 32](#)
- F32** Words repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\), s. 34, Sch. 6](#)
- F33** S. 7A (4) repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\), s. 34, Sch. 6](#)

[^{F34}7B Rateable value of certain buildings used for breeding or rearing horses. S

- (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

- F34** S. 7B inserted after s. 7A by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\), s. 145, Sch. 6 para. 4](#)

8 Subjects to be excluded from valuation roll. S

- (1) ^{F35}
- (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

F35 S. 8 (1) repealed by [Rating \(Disabled Persons\) Act 1978 \(c. 40, SIF 103:1, 2\)](#), [s. 9 \(3\)](#), Sch. 2

[^{F36}8A Common parts of shopping malls not to be entered separately in valuation roll. **S**

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

F36 S. 8A inserted after section 8 by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103, 2\)](#), [s. 17](#)

[^{F37}8AA Exemption from valuation and rating of certain moorings. **S**

- (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

F37 S. 8AA inserted after section 8 by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), [s. 18](#)

[^{F38}8B Property used for road user charging scheme to be excluded from valuation roll **S**

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

F38 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](#)

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)

[^{F39}8C Exclusion of automatic telling machine sites from valuation roll S

- (1) There shall not, subject to subsection (2) of this section, be entered in the valuation roll for any year beginning on or after 1st April 2003 any lands or heritages which—
 - (a) are within a settlement identified in a rating authority’s rural settlement list (compiled and maintained under paragraph 1 of Schedule 2 to the Local Government and Rating Act 1997 (c. 29)) having effect in the year; and
 - (b) consist of a building, or any part of a building, which is used only for purposes connected with the use of an automatic telling machine situated therein.
- (2) Subsection (1) of this section does not apply in relation to a building, or any part of a building, occupied by the bank or building society to which the automatic telling machine situated therein relates if that bank or building society otherwise provides services in that building or that part of that building.
- (3) For the purposes of this section, an “automatic telling machine” is a machine which provides automatic telling and other services on behalf of a bank or building society.]

Textual Amendments

F39 S. 8C inserted (1.4.2003) by [Local Government in Scotland Act 2003 \(asp 1\)](#), ss. 30, 62(2); S.S.I. 2003/134, art. 2(1), Sch.

[^{F40}8D Power of Scottish Ministers to remove exempt status of lands and heritages S

- (1) The Scottish Ministers may by regulations make provision requiring lands and heritages falling within subsection (2) to be entered in the valuation roll.
- (2) Land and heritages fall within this subsection if they are not entered in the valuation roll by virtue of an enactment, other than Part 2 of the Local Government Finance Act 1992, providing for them not to be so entered.
- (3) Before—
 - (a) laying a draft of a Scottish statutory instrument containing regulations under subsection (1) to which subsection (5) applies before the Scottish Parliament, or
 - (b) making regulations under subsection (1) to which subsection (6) applies,
 the Scottish Ministers must consult such persons as they consider appropriate.
- (4) Regulations under subsection (1) may—
 - (a) make incidental, supplementary, consequential, transitional, transitory or saving provision,
 - (b) make different provision for different purposes,
 - (c) modify any enactment (including this Act).
- (5) Regulations under this section that add to, replace or omit any part of the text of an Act are subject to the affirmative procedure.
- (6) Otherwise, regulations under this section are subject to the negative procedure.
- (7) In this section, “enactment” includes an Act of the Scottish Parliament and an instrument made under such an Act.]

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)

Textual Amendments

F40 S. 8D inserted (1.4.2022) by [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\)](#), **ss. 4**, 44(2); S.S.I. 2020/327, sch.

9 Duties of assessors. S

- (1) **F41**
- (3) **F42**
- (4) **F41**
- (5) **F42**
- (6) **F43**
- (7) **F41**

Textual Amendments

F41 S. 9 (1) (2) (4) (7) repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), **s. 39** (2), Sch. 7
F42 Ss. 9 (3) (5), 11, 15 repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), **Sch. 7**
F43 S. 9 (6) repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), **s. 39** (2), Sch. 7

10 **F44** S

Textual Amendments

F44 S. 10 repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), **s. 39** (2), Sch. 7

11 **F45** S

Textual Amendments

F45 Ss. 9 (3) (5), 11, 15 repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), **Sch. 7**

12 **F46** S

Textual Amendments

F46 S. 12 repealed by [S.I. 1978/252](#), reg. 17, **Sch.**

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)

13 Times for giving notices. etc. S

(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 [^{F47} and an order under this section may relate to local authorities generally or to any class of local authority].

(2) ^{F48}

(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.

[^{F49}(3A) This section does not apply to any notice or thing required to be given or done in relation to—

- (a) a proposal under section 3ZA of the Local Government (Scotland) Act 1975,
- (b) an appeal under section 3ZB of that Act.]

[^{F50}(3B) This section does not apply to any notice or thing required to be given or done in relation to an appeal under section 31 or 34 of the Non-Domestic Rates (Scotland) Act 2020.]

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

Textual Amendments

- F47** Words added by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), **Sch. 6 para. 20** (a)
- F48** S. 13 (2) repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), **s. 39** (2), Sch. 6 Pt. II para. 20 (b), Sch. 7
- F49** S. 13(3A) inserted (1.4.2023) by [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\)](#), **ss. 11(1)**, 44(2); [S.S.I. 2020/327](#), sch. (as amended by [S.S.I. 2022/23](#), reg. 3(4)(a) and [S.S.I. 2022/301](#), reg. 2(4)(a))
- F50** S. 13(3B) inserted (1.4.2021) by [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\)](#), **ss. 36(1)**, 44(2); [S.S.I. 2020/327](#), sch.

Modifications etc. (not altering text)

- C10** 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. S

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 statement of the reasons for the decision of the [^{F51}First-tier Tribunal for Scotland].

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)

Textual Amendments

F51 Words in s. 14 substituted (1.4.2023) by [The First-tier Tribunal for Scotland \(Transfer of Functions of Valuation Appeals Committees\) Regulations 2023 \(S.S.I. 2023/45\)](#), reg. 1(2), **sch. 2 para. 2(2)** (with sch. 1 paras. 1-4, 13-20)

Marginal Citations

M3 1879 c. 42.

15

.....^{F52} **S**

Textual Amendments

F52 Ss. 9 (3) (5), 11, 15 repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), **Sch. 7**

Changes to legislation:

There are currently no known outstanding effects for the Valuation and Rating (Scotland) Act 1956, Part I.