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STATUTORY INSTRUMENTS

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**1995 No. 3177 (S.235)**

**RATING AND VALUATION**

**The Non-Domestic Rating Contributions  
(Scotland) Amendment Regulations 1995**

<i>Made</i>	- - - -	<i>4th December 1995</i>
<i>Laid before Parliament</i>		<i>7th December 1995</i>
<i>Coming into force</i>	- -	<i>31st December 1995</i>

The Secretary of State, in exercise of the powers conferred on him by sections 113(2) and 116(1) of, and paragraphs 10, 11(5)(a) and 12 of Schedule 12 to, the Local Government Finance Act 1992<sup>(1)</sup> and of all other powers enabling him in that behalf, hereby makes the following Regulations:

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Non-Domestic Rating Contributions (Scotland) Amendment Regulations 1995 and shall come into force on 31st December 1995.

(2) In these Regulations, “the principal Regulations” means the Non-Domestic Rating Contributions (Scotland) Regulations 1992<sup>(2)</sup>.

**Amendment of principal Regulations**

2. The principal Regulations shall have effect in relation to financial years beginning on or after 1st April 1996 with the amendments specified in regulations 3 to 6 below.

3. In regulation 2 of the principal Regulations, for the definition of “authority” there shall be substituted the following definitions:—

““authority” means a council constituted under section 2 of the Local Government etc. (Scotland) Act 1994;

“old authority” means a regional or islands council;”.

4. In Schedule 1 to the principal Regulations—

(a) in paragraph 7—

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(1) 1992 c. 14; section 116(1) contains a definition of “prescribed” relevant to the exercise of the statutory powers under which these Regulations are made; paragraph 10 of Schedule 12 was amended by the Local Government etc. (Scotland) Act 1994 (c. 39), Schedule 13, paragraph 176(19).  
(2) S.I.1992/3061, as amended by S.I. 1993/3059 and 1994/3146.

- (i) for the words “to the authority” in sub-paragraph (a), there shall be substituted the words “to an old authority”;
  - (ii) for the words “by the authority” in that sub-paragraph, there shall be substituted the words “by that authority”; and
  - (iii) the words “by the authority” in sub-paragraph (c) shall be deleted;
  - (b) in paragraph 9, the words “by the authority” in sub-paragraphs (a) and (c) shall be deleted; and
  - (c) in paragraph 10—
    - (i) for the words “the authority” in sub-paragraph (a), there shall be substituted the words “an old authority”;
    - (ii) for the words “the authority” in sub-paragraph (b), there shall be substituted the words “that authority”; and
    - (iii) the words “by the authority” in sub-paragraph (d) shall be deleted.
5. In Schedule 2 to the principal Regulations—
- (a) for sub-paragraphs (1) to (3) of paragraph 2, there shall be substituted the following sub-paragraphs:—
    - “(1) It shall be assumed that the lands and heritages to be shown on the authority’s valuation roll for each relevant day will be the lands and heritages situated within the area of that authority which are shown on a valuation roll on 31st December in the immediately preceding year.
    - (2) Subject to sub-paragraph (3) below, it shall be assumed that the rateable value of the lands and heritages described in sub-paragraph (1) above will on each relevant day be the rateable value shown for those lands and heritages on the valuation roll on 31st December in the immediately preceding year.
    - (3) The assumption specified in sub-paragraph (2) above shall not apply in respect of such lands and heritages as, on 31st December in the immediately preceding year in question, have their rateable values for that year prescribed in or under an order made under section 6 of the 1975 Act(3).”;
  - (b) for sub-paragraph (7) of paragraph 2, there shall be substituted the following sub-paragraph:—
    - “(7) It shall be assumed that the total amount described in paragraph 2 of Schedule 1 to these Regulations is the amount calculated under that paragraph in accordance with the assumptions prescribed in sub-paragraphs (1) to (4) and (6) above, multiplied by 1.003.”; and
  - (c) for paragraph 3, there shall be substituted the following paragraph:—
    - “3. Where on 31st December in the immediately preceding year an apportioned value is being treated, in terms of section 24A(2) of the 1966 Act(4), as the rateable value of any lands and heritages, it shall be assumed for the purpose of calculating the amount described in paragraph 3 of Schedule 1 to these Regulations that that apportioned value will be so treated as the rateable value of those lands and heritages on each relevant day.”.

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(3) Section 6(1) to (7) was substituted by the Local Government (Scotland) Act 1978 (c. 4), section 1, and section 6(1) subsequently substituted by the Local Government Finance Act 1988 (c. 41), Schedule 12, paragraph 11 and amended by the Local Government Finance Act 1992 (c. 14), Schedule 13, paragraph 42; section 6(1A) was inserted by the Local Government and Housing Act 1989 (c. 42), Schedule 6, paragraph 18; section 6(5A) and (8) was inserted by the Local Government etc. (Scotland) Act 1994, sections 160 and 157.

(4) Section 24A was inserted by the Local Government etc. (Scotland) Act 1994, section 155.

6. In Schedule 3 to the principal Regulations, for paragraph 3(3)(b) there shall be substituted the following:—

“(b) sub-paragraph (3) shall be disregarded.”.

#### **Revocation**

7.—(1) Subject to paragraph (2) below, regulations 6(b) to (d) and 7 of the Non-Domestic Rating Contributions (Scotland) Amendment Regulations 1994<sup>(5)</sup> are hereby revoked.

(2) Paragraph (1) above shall not affect the operation of the provisions referred to in that paragraph in relation to the financial year which began on 1st April 1995.

St. Andrew’s House,  
Edinburgh  
4th December 1995

*George Kynoch*  
Parliamentary Under Secretary of State, Scottish  
Office

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

Under Part III of Schedule 12 to the Local Government Finance Act 1992, Scottish local authorities are required to pay amounts (called non-domestic rating contributions) to the Secretary of State. Payments in respect of a provisional amount of the contribution are made during the financial year, final calculations and payments being made after the year ends. These Regulations amend, as regards financial year 1996-97 and subsequent financial years, the rules for the calculation of payments contained in the Non-Domestic Rating Contributions (Scotland) Regulations 1992.

The majority of the amendments made by these Regulations are consequential on the reorganisation of Scottish local government due to take place on 1st April 1996 or involve the reinstatement of provisions which were inapplicable as regards financial year 1995/96 (due to that year being a year of revaluation for non-domestic rating purposes). Other amendments are of a minor or technical nature.