



Local Government (Scotland) Act 1966

1966 CHAPTER 51

PART I

GRANTS

1 F1

Textual Amendments

F1 S. 1 repealed by Statute Law (Repeals) Act 1976 (c. 16), s. 1(1), **Sch. 1 Pt. VIII**

Rate support grants for local authorities

2 F2

Textual Amendments

F2 S. 2 repealed (1.4.1994) by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2), s. 34, **Sch. 6**

3 F3

Textual Amendments

F3 S. 3 repealed (1.4.1994) by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2), s. 34, **Sch. 6**

Status: Point in time view as at 04/01/1995. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1966. (See end of Document for details)

4 F4

Textual Amendments

F4 S. 4 repealed (1.4.1994) by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2), s. 34, **Sch. 6**

5, 5A. F5

Textual Amendments

F5 Ss. 5, 5A, 7, 26, 27 repealed by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2, 103:2), s. 34, **Sch. 6**

6 F6

Textual Amendments

F6 S. 6 repealed (1.4.1994) by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2), s. 34, **Sch. 6**

7 F7

Textual Amendments

F7 Ss. 5, 5A, 7, 26, 27 repealed by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2, 103:2), s. 34, **Sch. 6**

Specific grants

8 F8

Textual Amendments

F8 S. 8 repealed by Town and Country Planning (Scotland) Act 1972 (c. 52), **Sch. 23**

9 F9

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Textual Amendments

F9 S. 9 repealed by S.I. 1981/127, art. 5, **Sch. 1** and expressed to be restricted by [Housing and Planning Act 1986 \(c. 63, SIF 81:2\)](#), **ss. 52, 57(1)**

10 **F10**

Textual Amendments

F10 S. 10 repealed by [Scottish Development Agency Act 1975 \(c. 69, SIF 64\)](#), ss. 8(8), 27(2), Sch. 5 (with saving in s. 8(8) relating to certain schemes where a tender has been accepted by the local authority before 15.12.1975)

[^{F11}11 Grants for certain expenditure in relation to ethnic minorities.

- (1) Subject to the provisions of this section, the Secretary of State may pay to local authorities which in his opinion are required to make special provision in the exercise of any of their functions in consequence of the presence within their area of persons belonging to ethnic minorities whose language or customs differ from those of the rest of the community, grants of such amounts as he may, with the consent of the Treasury, determine on account of expenditure in respect of the employment of staff.
- (2) No grant shall be paid under this section in respect of expenditure incurred before 1st April 1993.]

Textual Amendments

F11 S. 11 substituted (4.1.1995) by [1994 c. 39, s. 166](#); S.I. 1994/2850,

PART II

RATES

Local authority apportionments etc.

12 **F12**

Textual Amendments

F12 S. 12 repealed (1.4.1994) by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2\)](#), s. 34, **Sch. 6**

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13 Amendment of the Act of 1963.

As respects the year 1967-68 and subsequent years the Act of 1963 shall have effect as follows—

- (a) F13
- (b) Section 9(5) of the Act of 1963 (which relates to the determination of weighted population) shall be amended by substituting for the words “in accordance with the provisions of Schedule 2 to this Act” the words “in such manner as may be prescribed by a rate support grant order made under section 3 of the Local Government (Scotland) Act 1966”.
- (c) F13

Textual Amendments
F13 S. 13 para. (a)(c), s. 14(2) repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), [Sch. 7](#)

Modifications etc. (not altering text)
C1 The text of ss. 13 para. (b), 21, 48(1), Sch. 5 paras. 2, 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

14 F14

Textual Amendments
F14 S. 14 repealed (1.4.1994) by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2\)](#), s. 34, [Sch. 6](#)

Valuation and Rating

15 Valuation according to tone of roll.

- (1) For the purposes of any new or altered entry to be made in a valuation roll after the passing of this Act [^{F15}for a year other than a year of revaluation][^{F15}at any time the valuation roll is in force], the value or altered value to be ascribed to lands and heritages shall not exceed the value which would have been ascribed thereto in that roll if the lands and heritages to which the entry relates had for valuation purposes been subsisting throughout the year before the last year of revaluation, on the assumptions that at the time by reference to which that value would have been ascertained—
 - (a) the lands and heritages were in the same state as at the time of valuation and any relevant factors (as defined by subsection (2) of this section) were those subsisting at the last-mentioned time; and
 - (b) the locality in which the lands and heritages are situated was in the same state, so far as concerns the other premises situated in that locality and the occupation and use of those premises, the transport services and other facilities available in the locality, and other matters affecting the amenities of the locality, as at the time of valuation.

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- (2) In this section “relevant factors” means any of the following, so far as material to the valuation of lands and heritages, namely—
- (a) the mode or category of occupation of the lands and heritages;
 - (b) the quantity of minerals or other substances in or extracted from the lands and heritages;
 - (c) the volume of trade or business carried on on the lands and heritages.
- (3) References in this section to the time of valuation are references to the time by reference to which the valuation of lands and heritages would have fallen to be ascertained if this section had not been enacted.
- (4) This section does not apply to lands and heritages which are occupied by a public utility undertaking and of which the value falls to be ascertained by reference to the profits of the undertaking carried on therein.

Textual Amendments

F15 Words “at any” to “force” substituted for words “for” to “revaluation” (16.9.1975) by [Local Government \(Scotland\) Act 1975 \(c. 30\), s. 39\(2\), Sch. 6 Pt. II para. 32](#)

16 Determination of cumulo rateable value and rateable value pertaining to water undertakings.

For the purposes of the levying of rates in respect of the year 1967-68 and of any subsequent year the cumulo rateable value and the rateable value of lands and heritages occupied for the purposes of a water undertaking shall be taken to be the values respectively determined in accordance with the provisions of Schedule 2 to this Act.

Modifications etc. (not altering text)

C2 [S. 16, Sch. 2](#) repealed in respect of any year subsequent to 1984–85 by [S.I. 1985/197, art. 8](#)

17 Payments in lieu of rates by Electricity Boards.

- (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 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 1967-68 and subsequent years, the standard amount referred to in sections 96 to 98 of that Act (which relate to payments by the South of Scotland Board) and the standard amount referred to in section 99 of that Act (which relates to payments by the Hydro-Electric Board) shall be such sums as may be respectively prescribed by order made by the Secretary of State.
- (2) The power to make an order under the foregoing subsection shall be exercisable by statutory instrument and any statutory instrument containing such an order shall not have effect unless approved by a resolution of the Commons House of Parliament.
- (3) ^{F16}
- (4) As respects the year 1967–68 and subsequent years [^{F17}up to and including the year 1977–78], local water authorities shall have power to make charges by way of meter

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or otherwise in respect of water supplied to any such premises occupied by the South of Scotland Electricity Board or the North of Scotland Hydro-Electric Board as are described in section 17(2) of the ^{M2}Water (Scotland) Act 1949, and accordingly the said section 17(2) shall cease to apply to those premises.

[^{F18}(4A) As respects the year 1978–79 and subsequent years, water authorities shall have power to make charges by way of meter or otherwise in respect of water supplied to any such lands and heritages as are specified in paragraph 4 of Schedule 1 to the Local Government (Scotland) Act 1975.]

[^{F19}(4B) As respects the year 1978–79 and subsequent years, water authorities shall have power to make charges by way of meter or otherwise in respect of water supplied to any such lands and heritages as are specified in paragraph 3 of Schedule 1 to the Local Government (Scotland) Act 1975.]

[^{F20}(4C) As respects the year 1978–79 and subsequent years, water authorities shall have power to make charges by way of meter or otherwise in respect of any such lands and heritages as are specified in paragraph 2 . . . ^{F21}of Schedule 1 to the Local Government (Scotland) Act 1975.]

[^{F22}(4D) As respects the year 1978–79 and subsequent years, water authorities shall have power to make charges by way of meter or otherwise in respect of water supplied to any such lands and heritages as are specified in paragraph 5 of Schedule 1 to the Local Government (Scotland) Act 1975 [^{F23}and to which an order made under section 6 of that Act applies].]

[^{F24}(4E) As respects the year 1979–80 and subsequent years, water authorities shall have power to make charges by way of meter or otherwise in respect of water supplied to any such lands and heritages specified in paragraph 8 of Schedule 1 of the Local Government (Scotland) Act 1975 as have their rateable values determined under [^{F25}any order made under sections 6 and 35 of that Act].]

[^{F26}(4F) As respects the year 1985–86 and subsequent years, water authorities shall have power to make charges by way of meter or otherwise in respect of water supplied to any such lands and heritages specified in paragraph 2A of Schedule 1 to the Local Government (Scotland) Act 1975 as have their rateable values prescribed by or determined under any order made under sections 6 and 35 of that Act.]

Textual Amendments

- F16** S. 17(3) repealed by S.I. 1978/1175, **Sch.**
- F17** Words inserted by S.I. 1978/1175, **art. 8(3)(a)**
- F18** S. 17(4A) inserted by S.I. 1978/1175, **art. 8(3)(b)**
- F19** S. 17(4B) inserted by S.I. 1978/1176, **art. 8(3)**
- F20** S. 17(4C) inserted by S.I. 1985/194, **art. 7(4)**
- F21** Words repealed by S.I. 1985/194, **art. 7(4)**
- F22** S. 17(4D) added by S.I. 1978/1173, **art. 7(3)**
- F23** Words added by S.I. 1985/193, **art. 7(3)**
- F24** S. 17(4E) added (with application to certain lands and heritages comprising a dock or harbour undertaking) by S.I. 1979/951, **arts. 3, 10(a)(d)**
- F25** Words substituted by S.I. 1985/588, **art. 10(c)** in relation to lands and heritages to which that S.I. applies
- F26** S. 17(4F) added by S.I. 1985/195, **art. 6(3)**

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Modifications etc. (not altering text)

- C3** Ss. 17(1)(2), 19 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.

Marginal Citations

M1 1948 c. 26.

M2 1949 c. 31.

18 Rating of certain office premises of nationalised boards &c.

- (1)^{F27}
- (3) The assessor for the area in which office premises occupied by an authority to which this section applies are situated or the occupier of those premises may apply to the appropriate Minister for a determination of the question whether the premises are situated on operational land of the authority, and if the Minister determines that the premises are not so situated the occupier thereof shall be liable to be rated in respect of the premises from the date of that determination [^{F28}and section 9(1) of the^{M3}Local Government (Scotland) Act 1975 (which provides for restricted rates to be payable pending determination of an appeal) shall apply to the payment of rates during the period where such an application is pending as if that application were an appeal under the Valuation Acts.]
- (4) For the purposes of the last foregoing subsection the appropriate Minister in relation to premises occupied by—
- (a) the British Railways Board or the British Waterways Board, is the Minister of Transport;
 - [^{F29}(b) [^{F30}a public gas supplier within the meaning of Part I of the Gas Act 1986], is the Secretary of State for Trade and Industry; and]
 - (c) any other board, is the Secretary of State.
- (5)^{F27}

Textual Amendments

F27 S. 18(1)(2)(5)(6) repealed by S.I. 1985/194, Sch.

F28 Words added by Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31, SIF 103:2), s. 21, Sch. 2 para. 10

F29 S. 18(4)(b) substituted by Gas Act 1972 (c. 60), s. 49(1), Sch. 6 para. 16(1)(b)

F30 Words substituted by Gas Act 1986 (c. 44, SIF 44:2), s. 67(1)(3), Sch. 7 para. 7, Sch. 8 para. 33

Modifications etc. (not altering text)

C4 S. 18(3)(4) applied by Local Government (Scotland) Act 1975 (c. 30, SIF 81:2), s. 4A as added by Local Government (Scotland) Act 1978 (c. 4, SIF 81:2), s. 2

C5 Functions of Minister of Transport now exercisable by Secretary of State: S.I. 1970/1681

C6 Functions of Secretary of State for Trade and Industry now exercisable by Secretary of State for Energy: S.I. 1974/692

Marginal Citations

M3 1975 c.30SIF 81:2.

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19 Gas and Electricity Boards: rating of showrooms.

- (1) For the year 1967-68 and subsequent years, an authority to which this section applies shall, notwithstanding anything in Part V of the ^{M4}Local Government Act 1948, section 24(2) of the ^{M5}Valuation and Rating (Scotland) Act 1956 . . . ^{F31}, be liable to be rated in respect of any shop, room or other place occupied and used by the authority wholly or mainly for the sale, display or demonstration of apparatus or accessories for use by consumers of gas or, as the case may be, electricity; and accordingly any such shop, room or other place shall be included in the valuation roll for the area in which it is situated.
- (2) In determining whether any such shop, room or other place is wholly or mainly occupied and used as aforesaid, use for the receipt of payments for gas or electricity consumed shall be disregarded.
- (3) This section applies to the following authorities, that is to say, [^{F32}the British Gas Corporation], the North of Scotland Hydro-Electric Board and the South of Scotland Electricity Board.

Textual Amendments

F31 Words repealed by [Gas Act 1972 \(c. 60\), s. 49\(1\), Sch. 6 para. 16\(2\)\(a\), Sch. 8](#)

F32 Words substituted by [Gas Act 1972 \(c. 60\), s. 49\(1\), Sch. 6 para. 16\(2\)\(b\)](#)

Modifications etc. (not altering text)

C7 [Ss. 17\(1\)\(2\), 19](#) 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.](#)

C8 [S. 19](#) 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.](#)

C9 [S. 19](#) 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.](#)

Marginal Citations

M4 [1948 c. 26.](#)

M5 [1956 c. 60.](#)

20 Amendment of section 42 of the Lands Valuation (Scotland) Act 1854.

For the purposes of the valuation roll for the year 1967-68 or any subsequent year, the definition of “lands and heritages” in section 42 of the ^{M6}Lands Valuation (Scotland) Act 1854 shall not include electrical appliances for space heating which are situated in a building other than one occupied for any trade, business or manufacturing process and which are only so fixed that they can be removed from their place without necessitating the removal of any part of the building.

Marginal Citations

M6 [1854 c. 91.](#)

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21 Amendment of section 22 of the Valuation and Rating (Scotland) Act 1956.

In section 22(1) of the Valuation and Rating (Scotland) Act 1956 (which relates to the exemption of churches, etc. from rates) for the paragraphs (a) and (b) there shall be substituted the words “any premises to which this subsection applies, which belong to or are held by a religious body, so long as the use of the premises is wholly or mainly for purposes connected with that body and no profit is derived by that body from the use of the premises for any other purpose.

This subsection applies to any church, chapel, meeting place, church hall, chapel hall or other similar building.” ; and accordingly subsection (4)(b) of the said section 22 shall cease to have effect.

Modifications etc. (not altering text)

- C10** The text of ss. 13 para. (b), 21, 48(1), Sch. 5 paras. 2, 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

22 Complaints regarding omissions from the valuation roll.

- (1) Any person interested may complain to the Valuation Appeal Committee for a valuation area (which terms in this section have the same meaning as in the ^{M7}Valuation and Rating (Scotland) Act 1956) to the effect [^{F33}(a)] that particular lands and heritages are not included in the valuation roll for that area and that they ought to be so included [^{F34}or (b) that lands and heritages consisting of a pitch for a caravan have been treated as part of a single unit of lands and heritages by virtue of section 3(1) of the Rating (Caravan Sites) Act 1976 and ought to be separately entered in such valuation roll;] and the procedure set out in Schedule 2 to the said Act of 1956 and in section 13 of the ^{M8}Lands Valuation (Scotland) Act 1854 shall be followed in relation to complaints under this section.
- (2) After hearing a complaint under this section the Valuation Appeal Committee may dismiss it or may direct that such entry be made in the Valuation roll as respects the lands and heritages concerned as may be specified in the direction.
- (3) A decision made under the last foregoing subsection shall be subject to appeal by way of stated case in the manner provided by section 7 of the ^{M9}Valuation of Lands (Scotland) Amendment Act 1879.

Textual Amendments

- F33** “a” inserted by virtue of [Rating \(Caravan Sites\) Act 1976 \(c. 15\), s. 3\(8\)](#) which provided that s. 22 should have effect as if that insertion were made after the word “effect”
- F34** Words inserted by virtue of [Rating \(Caravan Sites\) Act 1976 \(c. 15\), s. 3\(8\)](#) which provided that s. 22 should have effect as if that insertion were made after the words “so included”

Marginal Citations

- M7** 1956 c. 60.
M8 1854 c. 91.
M9 1879 c. 42.

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23 Amendment of section 7 of the Valuation of Lands (Scotland) Amendment Act 1879.

- (1) Any application for a stated case under section 7 of the ^{M10}Valuation of Lands (Scotland) Amendment Act 1879 may be made in writing within the prescribed period from the date of the decision of the Valuation Appeal Committee, or if the decision was made in the absence of any party intending to make such an application, within the prescribed period from the date of receipt by him of the notification of the decision, and accordingly in the said section 7 the words “and shall then declare himself dissatisfied with such determination” shall cease to have effect.
- (2) In this section “the prescribed period” means the period for the time being prescribed by virtue of section 6 of the ^{M11}Rating and Valuation (Scotland) Act 1952 within which grounds of appeal relating to a stated case under the said section 7 may be lodged.

<p>Marginal Citations</p> <p>M10 1879 c. 42.</p> <p>M11 1952 c. 47.</p>
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Rating of unoccupied property

24 Liability to be rated in respect of certain unoccupied property.

- (1) Subject to the following provisions of this Part of this Act, and notwithstanding the provisions of section 243 of the ^{M12}Local Government (Scotland) Act 1947, where any relevant lands and heritages in the area of a rating authority are unoccupied for a continuous period exceeding [^{F35}six months], the person entitled to possession of the lands and heritages (hereafter in this Part of this Act referred to as the “owner”) may, if the rating authority think fit, be rated in respect of the lands and heritages for any relevant period of vacancy; and the enactments relating to rating shall apply with any necessary modifications as if the lands and heritages were occupied during that period by the owner.
- (2) ^{F36}
- (4) In this section—
 - “relevant lands and heritages” means any lands and heritages consisting of, or of part of, . . . ^{F37} shop, office, factory, mill or other building whatsoever, together with any garden, yard, court or other land ordinarily used or intended for use for the purposes of the building or part; and
 - “relevant period of vacancy” means, in relation to any relevant lands and heritages, any period beginning with the day following the end of a period of [^{F35}six months] during which the lands and heritages have been continuously unoccupied and ending with the day preceding that on which the lands and heritages become or next become occupied.
- (5) Where lands and heritages which are unoccupied become occupied on any day and become unoccupied again on the expiration of a period of less than three weeks beginning with that day, then, for the purpose of ascertaining any period of [^{F35}six months] during which the lands and heritages have been continuously unoccupied and any relevant period of vacancy in respect of the lands and heritages, they shall be deemed to have remained unoccupied on that day and during that period.

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Textual Amendments

- F35** Words substituted by [Local Government \(Scotland\) Act 1975 \(c. 30\), Sch. 6 Pt. II para. 33\(a\)](#)
- F36** [S. 24\(2\)\(3\)](#) repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\), Sch. 6 Pt. II para. 33\(b\)](#), Sch. 7
- F37** Words repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), s. 34, [Sch. 6](#)

Marginal Citations

- M12** [1947 c. 43](#).

VALID FROM 01/04/1995

^{F38}24A Lands and heritages partly unoccupied for a short time.

- (1) If it appears to the rating authority that part of any lands and heritages included in the valuation roll is unoccupied but will remain so for a short time only, the authority may request the assessor to apportion the rateable value between the occupied and unoccupied parts and on being thus requested the assessor shall apportion the rateable value accordingly.
- (2) As from whichever is the later of the following—
 - (a) the date on which lands and heritages the rateable value of which has been apportioned under subsection (1) above became partly occupied;
 - (b) the commencement of the financial year in which the request under that subsection relating to those lands and heritages was made,
 until whichever of the events specified in subsection (3) below first occurs, the value apportioned to the occupied part of the lands and heritages shall, subject to subsection (4) below, be treated for rating purposes as if it were the rateable value ascribed to the lands and heritages in the valuation roll.
- (3) The events mentioned in subsection (2) above are—
 - (a) the reoccupation of any of the unoccupied part;
 - (b) the end of the financial year in which the request was made;
 - (c) a further apportionment of the value of the lands and heritages taking effect under subsection (1) above;
 - (d) the lands and heritages to which the apportionment relates becoming completely unoccupied.
- (4) Where any lands and heritages fall within such class or classes of lands and heritages as may be prescribed by the Secretary of State by regulations, the value to be treated for rating purposes as if it were the rateable value ascribed to the lands and heritages in the valuation roll shall be the sum of—
 - (a) the value apportioned to the occupied part of the lands and heritages; and
 - (b) one half of the value apportioned to the unoccupied part of the lands and heritages.
- (5) Notwithstanding paragraph (b) of subsection (3) above, if it appears to the rating authority that the part of the lands and heritages which was unoccupied at the date of an apportionment of the rateable value thereof under subsection (1) above has

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continued after the end of the financial year referred to in that paragraph to be unoccupied but will remain so for a short time only, the authority may direct that the apportionment shall continue to have effect for the next financial year; and subsections (2), (3)(a), (c) and (d) and (4) above shall have effect in relation to that year accordingly.

(6) Any statutory instrument containing regulations made under this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.

(7) In this section “financial year” has the meaning assigned to it by section 96(5) of the ^{M13}Local Government (Scotland) Act 1973.]

Textual Amendments

F38 S. 24A inserted (1.4.1995) by 1994 c. 39, s. 155; S.I. 1994/3150, art. 4(a), Sch. 1

Marginal Citations

M13 1973 c. 65.

VALID FROM 01/04/1995

[^{F39}24B Certain lands and heritages to be treated as unoccupied.

(1) For the purposes of section 24 of this Act, lands and heritages shall be treated as unoccupied if, apart from this section, they would fall to be treated as occupied by reason only of there being kept on the lands and heritages plant, machinery or equipment—

- (a) which was last used on the lands and heritages when they were last in use; or
- (b) which is intended for use on the lands and heritages.

(2) Subsection (1) above applies to the unoccupied part of lands and heritages for the purposes of section 24A of this Act as it applies to unoccupied lands and heritages for the purposes of the said section 24.]

Textual Amendments

F39 S. 24B inserted (1.4.1995) by 1994 c. 39, s. 155; S.I. 1994/3150, art. 4(a), Sch. 1

25 Provisions supplementary to section 24.

(1) The provisions of Schedule 3 to this Act shall have effect, for the purposes of section 24 of this Act, with respect to the determination of rateable values, the treatment of newly erected and altered buildings and the other matters there mentioned.

(2) ^{F40}

(3) No rates shall be payable under the said section 24 in respect of lands and heritages, for, or for any part of the [^{F41}six months] beginning with the day following the end of, any period during which—

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- (a) the owner is prohibited by law from occupying the lands and heritages or allowing them to be occupied;
- (b) the lands and heritages are kept vacant by reason of action taken by or on behalf of the Crown or any local or public authority with a view to prohibiting the occupation of the lands and heritages or to acquiring them;
- (c) the lands and heritages are the subject [^{F42}of a building preservation notice as defined by section 56 of the ^{M14}Town and Country Planning (Scotland) Act 1972 or are included in a list compiled or approved under section 52 of that Act or are notified] to the rating authority by the Secretary of State as being of architectural or historic interest;
- (d) the lands and heritages are the subject of a preservation order or an interim preservation notice under the Ancient Monuments Acts 1913 to 1953, or are included in a list published by the [^{F41}Secretary of State] under those Acts; or
- (e) the lands and heritages are being held available to provide a residence from which a full-time clergyman or minister of any religious denomination may perform the duties of his office.

In paragraph (a) of this subsection the reference to a legal prohibition does not include a prohibition which arises from the failure of the owner to apply for a certificate under section 9 of the ^{M15}Building (Scotland) Act 1959.

- (4) The Secretary of State may by regulations provide that rates shall not be payable under section 24 of this Act in respect of lands and heritages of such descriptions as may be prescribed by the regulations or in such circumstances as may be so prescribed; and the regulations may make different provision for lands and heritages of different descriptions and for different circumstances.

Any statutory instrument containing regulations made under this subsection shall be subject to annulment in pursuance of a resolution of either House of Parliament.

- (5) Section 4 of the ^{M16}Local Government (Financial Provisions etc.) (Scotland) Act 1962 (reduction and remission of rates payable by charitable and other organisations) shall apply in relation to any relevant lands and heritages to which that section applied when they were last occupied as if they were used for the purpose for which they were then used.

Textual Amendments

F40 S. 25(2) repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\), Sch. 6 Pt. II para. 34\(a\)](#), Sch. 7

F41 Words substituted by [Local Government \(Scotland\) Act 1975 \(c. 30\), Sch. 6 Pt. II para. 34\(b\)](#)

F42 Words substituted by [Town and Country Planning \(Scotland\) Act 1972 \(c. 52\), s. 276\(1\), Sch. 21 Pt. II](#)

Modifications etc. (not altering text)

C11 S. 25(4) revived by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\), s. 21\(1\), Sch. 2 para. 11](#) (s. 25(4) having been repealed earlier by [Local Government \(Miscellaneous Provisions\) \(Scotland\) Act 1981 \(c. 23, SIF 81:2\), s. 40, Sch. 4](#))

Marginal Citations

M14 1972 c. 52.

M15 1959 c. 24.

M16 1962 c. 9.

Status: Point in time view as at 04/01/1995. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1966. (See end of Document for details)

26, 27. ^{F43}

Textual Amendments

F43 Ss. 5, 5A, 7, 26, 27 repealed by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2, 103:2), s. 34, **Sch. 6**

VALID FROM 01/04/1995

[^{F44}Exemption from payment of rates

Textual Amendments

F44 Cross-heading for s. 25A inserted (1.4.1995) by 1994 c. 39, s. 156; S.I. 1994/3150, art. 4(a), **Sch. 1**

^{F45}**25A Remission of rates on account of hardship.**

Every rating authority may, on the application of any person liable to pay any rate levied by the authority, remit payment (in whole or in part) of the rate if the authority are satisfied that—

- (a) the person would sustain hardship if the authority did not do so; and
- (b) it is reasonable for the authority to do so, having regard to the interests of persons liable to pay council tax set by them.]

Textual Amendments

F45 S. 25A inserted (1.4.1995) by 1994 c. 39, s. 156; S.I. 1994/3150, art. 4(a), **Sch. 1**

PART III

ROADS

28— ^{F46}
34.

Textual Amendments

F46 Pt. III (ss. 28–34) repealed by Roads (Scotland) Act 1984 (c. 54, SIF 108), s. 156(3), **Sch. 11**

PART IV*Miscellaneous and General***35 Placing of staff etc. of local authority at disposal of Secretary of State or of another local authority.**

(1) A local authority [^{F47}within the meaning of section 113(1) of the ^{M17}Town and Country Planning (Scotland) Act 1947] may enter into an agreement with the Secretary of State or another local authority for the placing at his or their disposal, for the purposes of any function of a party to the agreement under any enactment (including an enactment in any local Act) or any instrument whether passed or made before or after the passing of this Act, on such terms as may be provided by the agreement, of the services of persons employed by the local authority and of any premises, equipment and other facilities under their control.

[^{F48}(1A) A local authority within the meaning of section 33 of the ^{M18}Vehicle and Driving Licences Act 1969 may enter into an agreement with the Minister of Transport for the placing at his disposal, for the purpose of any of the relevant functions within the meaning of the said Act of 1969, on such terms as may be provided by the agreement, of the services of persons employed by the local authority and of any premises, equipment and other facilities under their control.]

(2) For the avoidance of doubt it is hereby declared that for superannuation purposes, in the absence of agreement to the contrary, service rendered by a person whose services are placed by a local authority at the disposal of the Secretary of State [^{F47}or the Minister of Transport] or another local authority in pursuance of this section is service rendered to the first-mentioned local authority.

(3) In this section . . . ^{F49}“premises” includes land and buildings.

Textual Amendments

F47 Words inserted by [Vehicle and Driving Licences Act 1969 \(c. 27\)](#), [Sch. 1 para. 10\(a\)\(c\)](#)

F48 [S. 35\(1A\)](#) added by [Vehicle and Driving Licences Act 1969 \(c. 27\)](#), [Sch. 1 para. 10\(b\)](#)

F49 Words repealed, by [Vehicle and Driving Licences Act 1969 \(c. 27\)](#), [Sch. 1 para. 10\(d\)](#), [Sch. 3](#)

Modifications etc. (not altering text)

C12 [S. 35](#) applied (*temp.* from 6.4.1995 until 31.3.1996) by [S.I. 1995/789](#), art. 2, [Sch. para. 1](#)

C13 [S. 35\(1\)\(2\)](#) applied with modification by [Sheriff Courts \(Scotland\) Act 1971 \(c. 58\)](#), [s. 24\(5\)](#)

C14 Functions of Minister of Transport now exercisable by Secretary of State: [S.I. 1970/1681](#)

C15 [S. 35\(3\)](#) applied by [Sheriff Courts \(Scotland\) Act 1971 \(c. 58\)](#), [s. 24\(5\)](#)

Marginal Citations

M17 1947 c. 53.

M18 1969 c. 27.

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Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1966. (See end of Document for details)

Textual Amendments

F50 Ss. 11(3), 36, 37, 39, Sch. 5 paras. 1, 4 repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\), Sch. 29](#)

38 Amendment of section 187 of the Local Government (Scotland) Act 1947.

The fee payable to clerks of the peace when justices of the peace qualify as such shall henceforth be paid by the county council or town council concerned, and accordingly there shall be inserted at the end of section 187 of the ^{M19}Local Government (Scotland) Act 1947 the following words:—

“ In this section ”fees’ includes the fee for the time being prescribed by virtue of section 29 of the Licensing (Scotland) Act 1959 which is payable to clerks of the peace when justices of the peace qualify as such. ”.

Modifications etc. (not altering text)

C16 Functions of clerk of the peace now generally exercisable in each commission area by an officer of local authority concerned: [District Courts \(Scotland\) Act 1975 \(c. 20\), s. 18](#)

Marginal Citations

M19 1947 c. 43.

39

^{F51}

Textual Amendments

F51 Ss. 11(3), 36, 37, 39, Sch. 5 paras. 1, 4 repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\), Sch. 29](#)

40 Interpretation of “public utility undertaking” in section 379(1) of Local Government (Scotland) Act 1947.

For the avoidance of doubt it is hereby declared that the definition of “public utility undertaking” in section 379(1) of the ^{M20}Local Government (Scotland) Act 1947 does not include an aerodrome undertaking or any business ancillary thereto.

Marginal Citations

M20 1947 c. 43.

41 Payments by local authorities to offset effect of selective employment tax.

A local authority within the meaning of [^{F52}the ^{M21}Town and Country Planning (Scotland) Act 1972] may make to any person such payments as the authority consider appropriate for the purpose of offsetting, either wholly or in part, payments by way of

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the selective employment tax made by that person in respect of persons employed for the purposes of any contract entered into by the authority before 4th May 1966.

Textual Amendments

F52 Words substituted by [Town and Country Planning \(Scotland\) Act 1972 \(c. 52\)](#), s. 276(1), [Sch. 21 Pt. II](#)

Marginal Citations

M21 [1972 c. 52](#).

42 Amendment of certain enactments relating to licences.

- (1) ^{F53}
- (2) The enactments mentioned in the first column of Part II of Schedule 4 to this Act (which specify fees or maximum fees for licences, certificates or permits to which those enactments relate or for registration under those enactments) may be amended, by an order made by the Minister or department specified in relation to the enactment in question in the second column of the said Part II, so as to vary any sum specified by that enactment or so as to provide that any sum payable under that enactment shall cease to be so payable; and an order under this subsection may be limited to such cases as may be specified by the order and may make different provision for different cases specified by the order.
- (3) Any statutory instrument containing an order under this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.

Textual Amendments

F53 [Ss. 42\(1\), 48\(2\), Sch. 4 Pt. I, Sch. 6](#) repealed by [Statute Law \(Repeals\) Act 1974 \(c. 22\)](#), [Sch. Pt. XI](#)

Modifications etc. (not altering text)

C17 [S. 42](#): transfer of certain functions (1.7.1999) by [S.I. 1999/1750](#), [arts. 1, 2](#), [Sch. 1](#) (with [art. 7](#))

43 ^{F54}

Textual Amendments

F54 [S. 43](#) repealed by [Local Government Act 1988 \(c. 9, SIF, 81:1\)](#), s. 41, [Sch. 7 Pt. IV](#)

44 Game Licences.

- (1) The duties chargeable in Scotland under the ^{M22}Game Licences Act 1860 and section 5 of the ^{M23}Customs and Inland Revenue Act 1883 shall be levied by [^{F55}islands and district councils] and accordingly those duties shall cease to be Excise duties.
- (2) The Secretary of State may by order make such provision as it seems necessary or expedient to make for giving effect to the foregoing subsection, and without prejudice to that generality may make provision for—

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- (a) transferring to [^{F55}islands and district councils] the powers of the Commissioners of Customs and Excise in relation to duties and licences under the said Act of 1860;
 - (b)^{F56}
 - (d) the form of, and the keeping of registers of, such licences.
- (3) Any statutory instrument containing an order made under this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (4) This section shall come into force on 16th May 1967.

Textual Amendments

F55 Words substituted by [Local Government \(Scotland\) Act 1973 \(c. 65\), Sch. 24 para. 43](#)

F56 [S. 44\(2\)\(b\)\(c\)](#) repealed by [Post Office Act 1969 \(c. 48\), Sch. 11 Pt. II](#)

Marginal Citations

M22 [1860 c. 90.](#)

M23 [1883 c. 10.](#)

45 Orders and regulations.

- (1) Any power conferred on the Secretary of State by this Act to make an order or regulations shall be exercisable by statutory instrument.
- (2) Any power conferred by this Act to make an order includes the power to vary or revoke the order by a subsequent order made in the like manner and subject to the like conditions.

46 General interpretation.

- (1) In this Act, unless the context otherwise requires—
 - “the Act of 1963” means the ^{M24}Local Government (Financial Provisions) (Scotland) Act 1963;
 -^{F57}
 - “housing revenue account” has the same meaning as in section [^{F58}203 of the Housing (Scotland) Act 1987];
 - “joint board” includes a combination or joint committee of local authorities;
 - “land” includes land covered by water and any interest in or right over land;
 - “local authority” means a [^{F59}regional, islands or district council];
 -^{F60}
 - [^{F61}“product of a rate of [^{F62}one new penny] in the pound” and “standard penny rate product” have the meanings assigned to them by section 9 of the Act of 1963;]
 - [^{F63}“rate” means the non-domestic rate;]
 - “rating authority” has the meaning assigned to it by section 209 of the ^{M25}Local Government (Scotland) Act 1947;
 - [^{F64}“road” has the same meaning as in the Roads (Scotland) Act 1984;]
 - “Valuation Acts” means the ^{M26}Lands Valuation (Scotland) Act 1854, . . . ^{F65}the Acts amending that Act [^{F66}and any other enactment relating to valuation];

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F67

“water undertaking” means an undertaking for the supply of water carried on by a local water authority;

“year” has the meaning assigned to it by section 26(2) of the Act of 1963; and

“year of revaluation” has the meaning assigned to it by section [F68]37 of the M27 Local Government (Scotland) Act 1975].

- (2) References in this Act to any enactment are references to that enactment as amended by or under any subsequent enactment including this Act.

Textual Amendments

- F57** Definitions repealed by Roads (Scotland) Act 1984 (c. 54, SIF 108), s. 156(3), **Sch. 11**
- F58** Words (which were substituted by Housing (Financial Provisions) (Scotland) Act 1972 (c. 46), Sch. 9 para. 13) substituted by virtue of Housing (Scotland) Act 1987 (c. 26, SIF 61), ss. 335, 339(2), **Sch. 23 para. 11**
- F59** Words substituted by Local Government (Scotland) Act 1973 (c. 65), s. 122, **Sch. 9 para. 68**
- F60** Definition of “local water authority” repealed by Water (Scotland) Act 1967 (c. 78), **Sch. 6 Pt. II**
- F61** Definitions repealed (1.4.1994) by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2), s. 34, **Sch. 6**
- F62** Words substituted by Decimal Currency Act 1969 (c. 19), **Sch. 2 para. 27**
- F63** Definition substituted by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2), s. 6, **Sch. 1 Pt. III para. 23(a)**
- F64** Definition substituted by Roads (Scotland) Act 1984 (c. 54, SIF 108), s. 156(1), **Sch. 9 para. 58**
- F65** Word repealed by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2, 103:2), s. 6, **Sch. 1 Pt. III para. 23(b)(i)**
- F66** Words inserted by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2, 103:2), s. 6, **Sch. 1 Pt. III para. 23(b)(ii)**
- F67** Definition of “Valuation roll” repealed by Local Government (Scotland) Act 1975 (c. 30), **Sch. 7**
- F68** Words substituted by Local Government (Scotland) Act 1975 (c. 30), **Sch. 6 Pt. II para. 36**

Modifications etc. (not altering text)

- C18** S. 46(1) applied by Local Government (Scotland) Act 1975 (c. 30), s. 6(1), **Sch. 1 para. 1**

Marginal Citations

- M24** 1963 c. 12.
M25 1947 c. 43.
M26 1854 c. 91.
M27 1975 c. 30.

47 Expenses.

There shall be defrayed out of moneys provided by Parliament—

- (a) any sums required for the payment of grants under this Act or of other expenses of the Secretary of State under this Act; and
- (b) any increase attributable to the provisions of this Act in the sums payable out of such moneys under any other Act.

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Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1966. (See end of Document for details)

48 Amendments and repeals.

(1) The enactments mentioned in Schedule 5 to this Act shall have effect subject to the amendments there specified, being amendments consequential on the provisions of this Act.

(2) **F69**

Textual Amendments

F69 Ss. 42(1), 48(2), Sch. 4 Pt. I, Sch. 6 repealed by Statute Law (Repeals) Act 1974 (c. 22), **Sch. Pt. XI**

Modifications etc. (not altering text)

C19 The text of ss. 13 para. (b), 21, 48(1), Sch. 5 paras. 2, 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

49 Short title and extent.

(1) This Act may be cited as the Local Government (Scotland) Act 1966.

(2) This Act shall extend to Scotland only.

Status:

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Changes to legislation:

There are currently no known outstanding effects for the Local Government (Scotland) Act 1966.