



Local Government (Scotland) Act 1966

1966 CHAPTER 51

PART II

RATES

Rating of unoccupied property

[^{F1}24 Unoccupied lands and heritages.

- (1) Subject to subsection (2) below, no rates shall be payable in respect of lands and heritages which are unoccupied.
- (2) The Secretary of State may by regulations prescribe a class or classes of lands and heritages such as are mentioned in subsection (1) above for which the rates payable shall be the rates mentioned in subsection (3) below.
- (3) A person entitled to possession of lands and heritages which fall within a class prescribed by regulations under this section shall be liable to pay a rate equal to one half of the amount of the non-domestic rate which would have been payable if such lands and heritages had been occupied; and the enactments relating to rating shall apply with any necessary modifications as if the lands and heritages were occupied by that person.
- (4) Where any lands and heritages fall within a class prescribed by regulations under subsection (2) above, such lands and heritages shall be treated for the purposes of section 4 of the ^{M1}Local Government (Financial Provisions etc.) (Scotland) Act 1962 as if they are being used for the purpose for which they were used when they were last occupied.
- (5) Any statutory instrument containing regulations made under this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.]

Textual Amendments

F1 S. 24 substituted (1.4.1995) by 1994 c. 39, s. 154; S.I. 1994/3150, art. 4(a), Sch. 1

Status: Point in time view as at 01/04/1995.

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

Modifications etc. (not altering text)

C1 S. 24 modified (1.4.1995) by 1963 c. 12, s. 18 (as substituted (1.4.1995) by 1994 c. 39, s. 180(1), Sch. 13 para. 60(4); S.I. 1994/3150, art. 4(c)(ii))

Marginal Citations

M1 1962 c. 9.

[^{F2}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 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.

Status: Point in time view as at 01/04/1995.

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

(7) In this section “financial year” has the meaning assigned to it by section 96(5) of the ^{M2}Local Government (Scotland) Act 1973.]

Textual Amendments

F2 S. 24A inserted (1.4.1995) by 1994 c. 39, s. 155; S.I. 1994/3150, art. 4(a), Sch. 1

Marginal Citations

M2 1973 c. 65.

[^{F3}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

F3 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 ^{F4} . . . the treatment of newly erected and altered buildings and the other matters there mentioned.
- (2) **F5**
- (3) **F6**
- (4) **F6**
- (5) **F6**

Textual Amendments

F4 Words in s. 25(1) repealed (1.4.1995) by 1994 c. 39, s. 180(1)(2), Sch. 13 para. 67(2), Sch. 14; S.I. 1994/3150, art. 4(c)(iv)(d), Sch. 2

F5 S. 25(2) repealed by Local Government (Scotland) Act 1975 (c. 30), Sch. 6 Pt. II para. 34(a), Sch. 7

F6 S. 25(3)(4)(5) repealed (1.4.1995) by 1994 c. 39, s. 180(2), Sch. 14; S.I. 1994/3150, art. 4(d), Sch. 2

Status:

Point in time view as at 01/04/1995.

Changes to legislation:

There are currently no known outstanding effects for the Local Government (Scotland) Act 1966,
Cross Heading: Rating of unoccupied property.