

Local Government (Scotland) Act 1966

CHAPTER 51

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of general grants and Exchequer Equalisation Grants*

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ELIZABETH II



1966 CHAPTER 51

An Act to make further provision, in relation to Scotland, with respect to the payment of grants to local authorities, valuation and rating, local authority expenditure and functions, and the classification and lighting of highways; to repeal or amend certain enactments relating to local licences and registrations; and for purposes connected with the matters aforesaid.

[21st December 1966]

BE IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

PART I

GRANTS

Increase of general grant for 1966-67 and discontinuance of general grants and Exchequer Equalisation Grants

1.—(1) Apart from any increase authorised under section 2(2) of the Local Government and Miscellaneous Financial Provisions (Scotland) Act 1958, the Secretary of State shall increase by the sum of £700,000 the aggregate amount of the general grants payable to local authorities under that Act in respect of the year 1966-67.

Increase of general grant for 1966-67 and discontinuance of general grants and Exchequer Equalisation Grants.
1958 c. 64.
1954 c. 13.

(2) General grants under the said Act of 1958 and Exchequer Equalisation Grants under the Local Government (Financial Provisions) (Scotland) Act 1954 shall not be payable for the year 1967-68 and subsequent years.

Rate support grants for local authorities

2.—(1) Subject to the provisions of this Part of this Act, the Secretary of State shall, for the year 1967-68 and each subsequent

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year, make grants to local authorities in Scotland in accordance with this section; and any grants made in pursuance of this subsection shall be known as "rate support grants".

(2) For the purpose of fixing the aggregate amount of the rate support grants for any year the Secretary of State shall determine—

(a) the aggregate amount which is to be available for the payment out of moneys provided by Parliament of grants (other than housing subsidies) to local authorities in respect of their reckonable expenditure for that year; and

(b) the portion of that amount which the Secretary of State estimates will be allocated to grants in respect of such services as the Secretary of State may determine and grants under the Rating Act 1966;

1966 c. 9.

and the amount remaining after deducting that portion from the aggregate amount aforesaid shall, subject to section 4 of this Act, be the aggregate amount of the rate support grants for that year.

(3) Before determining the amount and the portion mentioned in paragraphs (a) and (b) of subsection (2) of this section the Secretary of State shall consult with such associations of local authorities as appear to him to be concerned and shall take into consideration—

(a) the current level of prices, costs and remuneration, any future variation in that level which can be foreseen and the latest information available to him as to the rate of reckonable expenditure;

(b) any probable fluctuation in the demand for services giving rise to reckonable expenditure so far as the fluctuation is attributable to circumstances prevailing in Scotland as a whole which are not under the control of local authorities; and

(c) the need for developing those services and the extent to which, having regard to general economic conditions, it is reasonable to develop those services;

and for the purpose of determining the said amount and portion the Secretary of State may make such adjustments in respect of reckonable expenditure and grants as appear to him to be required to offset the effects on those factors of the constitution or alteration after the passing of this Act of any joint board.

(4) After consultation with such associations of local authorities as appear to the Secretary of State to be concerned, the aggregate amount of the rate support grants for any year shall be divided by the Secretary of State into three parts (to be known respectively as "the needs element", "the

resources element" and "the domestic element") which shall be of such amounts respectively as may be prescribed; and the provisions of Schedule 1 to this Act shall, subject to sections 4 and 5 of this Act, have effect with respect to the determination of the amounts payable to any local authority in respect of those elements for any year and with respect to the other matters there mentioned.

(5) Payments in respect of elements of rate support grant shall be made to any local authority at such times as the Secretary of State may, with the consent of the Treasury, determine and shall be made in aid of the revenues of the authority generally,

(6) In this section—

"housing subsidies" means such grants to local authorities out of moneys provided by Parliament for the provision of housing accommodation as may be determined by the Secretary of State to be housing subsidies for the purposes of this section;

"reckonable expenditure", in relation to any year, means the amount estimated by the Secretary of State to be the amount of expenditure for that year falling to be defrayed out of the rates of a local authority (excluding sums falling to be paid to another local authority by virtue of a requisition or other instrument), reduced by the amount of any payment falling to be made for that year into the housing revenue account or a trading account of the authority and by the amount of any payments of such descriptions as the Secretary of State may determine which fall to be made for that year;

"trading account" means any account of a kind determined by the Secretary of State to be a trading account for the purposes of this section.

Before making any determination under this subsection the Secretary of State shall consult with such associations of local authorities as appear to him to be concerned.

3.—(1) The aggregate amount of the rate support grants fixed in accordance with subsection (2) of section 2 of this Act for any year and the matters which under that section or Schedule 1 to this Act are to be prescribed shall be fixed and prescribed by an order made by the Secretary of State after consultation with such associations of local authorities as appear to him to be concerned and with the consent of the Treasury (hereafter in this Act referred to as a "rate support grant order").

Rate support grant orders.

(2) Any rate support grant order shall be laid before the Commons House of Parliament together with a report of the considerations leading to the provisions of the order, including the considerations leading to the determination of the amount

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and the portion mentioned in section 2(2)(a) and (b) of this Act, and shall not have effect until approved by a resolution of that House.

(3) Rate support grant orders shall be made in advance for successive periods of two years; and a rate support grant order may, as respects any matter to be fixed or prescribed by the order, make different provision for different years.

Variation of orders etc.

4.—(1) If it appears to the Secretary of State that, after the time when the amount mentioned in section 2(2)(a) of this Act was determined for any year, an unforeseen increase has taken place in the level of prices, costs or remuneration and that the effect of the increase on the reckonable expenditure of local authorities for that year is substantial, he may at any time redetermine for that year the amount and portion mentioned in section 2(2)(a) and (b) of this Act and by an order, made in the like manner and subject to the like provisions as a rate support grant order, increase the amount fixed by the relevant rate support grant order as the aggregate amount of the rate support grants and any element of the grants for that year.

(2) The provisions of sections 2 and 3 of this Act relating to consultation and to a report of the considerations leading to a determination under the said section 2 shall apply to a redetermination under this section as they apply to a determination under that section.

(3) In deciding whether to exercise his power under subsection (1) of this section and in redetermining in the exercise of that power the amount and the portion there mentioned, the Secretary of State shall have regard only to the extent by which the said amount and portion are insufficient by reason of the unforeseen increase aforesaid.

(4) An order under subsection (1) of this section with respect to any year may, as respects that year, vary the matters prescribed by the relevant rate support grant order.

(5) In this section “reckonable expenditure” has the same meaning as in section 2 of this Act.

Reduction of rate support grants in case of default.

5.—(1) If the Secretary of State is satisfied—

- (a) that a local authority or a joint board have failed to achieve or maintain a reasonable standard in the discharge of any of their functions, regard being had to the standards maintained by other authorities and boards which are, in the opinion of the Secretary of State, of a similar type to the local authority or, as the case may be, joint board concerned; or
- (b) that the expenditure of any local authority or joint board has been excessive and unreasonable, regard

being had to the financial and other relevant circumstances of the area or areas concerned ;

and is of opinion that by reason of the failure or the excessive and unreasonable expenditure a reduction should be made in the amount of any element of rate support grant payable to the local authority or a constituent authority of the joint board, he may, after affording to the local or constituent authority in question an opportunity of making representations, make and cause to be laid before Parliament a report stating the amount of and the reasons for the proposed reduction and setting out any representations made by the authority with respect to the proposed reduction ; and if the report is approved by a resolution of the Commons House of Parliament the Secretary of State may reduce the element of the grant accordingly.

(2) The Secretary of State may make regulations, subject to annulment in pursuance of a resolution of either House of Parliament, for prescribing standards and general requirements in relation to any function of a local authority ; and in determining for the purposes of subsection (1) of this section whether there has been such a failure as is there mentioned, regard shall be had to any such regulations and any other standards or requirements imposed by or under any enactment.

6.—(1) The Secretary of State may make regulations for carrying the foregoing provisions of this Act into effect and, without prejudice to the generality of this provision,— Supplemental.

(a) for determining the manner in which any calculation or estimate is to be made for any of the purposes of those provisions and, in particular, for determining—

(i) the manner in which and the time as at which road mileages, population, the numbers of persons of any specified description and any other relevant elements for any area are to be ascertained,

(ii) the descriptions of roads which are to be taken into account in calculating road mileages,

(iii) the authority or person by or to whom any information required for the said purposes is to be given and the time at which and the form in which it is to be given,

(iv) the adjustments to be made for any abnormal treatment of income or expenditure in accounts ;

(b) for providing that the calculations or estimates by reference to which any payments are made may be treated as either conclusive or provisional or conclusive for some purposes and provisional for other purposes and, in so far as they are treated as provisional, for the making of further calculations or estimates based on information not previously available

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and for adjusting, in the light thereof, any payment already made ;

- (c) for modifying the operation of the foregoing provisions of this Act in relation to any authority if and in so far as any modification is required in relation to that authority in consequence of any alterations or combinations of authorities or alterations of boundaries ;

and regulations under this subsection may make different provisions for different circumstances.

(2) The Secretary of State may, if he thinks fit, determine that any sea route between two places in a county, being a sea route served by a ferry or by public transport vessels and specified in the determination, shall be treated for the purposes of regulations made under this section as if it were a road in the county ; and any such determination may be varied or revoked by the Secretary of State.

1962 c. 47. (3) In the year 1967-68 and subsequent years education authorities (within the meaning of the Education (Scotland) Act 1962) shall not be required to contribute to the expenses of committees and other bodies for the training of teachers described in section 25(5) of that Act, and accordingly the said section 25(5) shall cease to have effect at the end of the year 1966-67.

(4) In subsection (4)(d) of section 75 of the said Act of 1962 (which relates to grants to education authorities) the words from "not being relevant expenditure" to the end of the paragraph shall cease to have effect at the end of the year 1966-67.

(5) References in this section to the foregoing provisions of this Act include references to Schedule 1 to this Act.

(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.

Reduction of rates on dwellings by reference to the domestic element.

7.—(1) Subject to section 24 of this Act, every local authority shall reduce the amount of the rate levied by the authority for any year on dwelling-houses in their area by the amount in the pound prescribed for that year in pursuance of paragraph 1 of Part III of Schedule 1 to this Act.

(2) Where lands and heritages are a dwelling-house during part only of a year, the reduction to be made in pursuance of the foregoing subsection shall be made for that part of the year only.

(3) In this section "dwelling-house" includes premises entered in the valuation roll as such by virtue of section 16(3) of the

Water (Scotland) Act 1949 and premises which would have been so entered if domestic water rate had been leviable in respect of them. PART I
1949 c. 31.

(4) For the purposes of this section the gross annual value and rateable value attributable to the last mentioned premises shall, in accordance with the provisions of section 6 of the Valuation and Rating (Scotland) Act 1956, be determined by the assessor for the area in which the premises are situated and shall be entered in the valuation roll; any such determination shall be subject to appeal under the Valuation Acts and shall accordingly be notified to the occupier of the premises and to the rating authority concerned within the times for the issue of notices set out in Schedule 2 to the said Act of 1956. 1956 c. 60.

Specific grants

8.—(1) The Secretary of State may, with the consent of the Treasury, and after consultation with such associations of local authorities as appear to him to be concerned, make regulations providing for the payment to local authorities, for the year 1967-68 and subsequent years, of grants of such amounts, and payable over such periods and subject to such conditions, as may be determined by or under the regulations in respect of expenditure incurred by those authorities (whether before or after the passing of this Act) in or in connection with the acquisition of land approved for the purposes of the regulations, being land required for or in connection with— Grants for development by planning authorities.

(a) the development or redevelopment as a whole of any area (whether or not defined in a development plan as an area of comprehensive development); or

(b) the relocation of population or industry, or the replacement of open space, in the course or in consequence of such development or redevelopment,

or in respect of expenditure so incurred in or in connection with the clearing or preliminary development of such land.

(2) For the purposes of regulations under this section land appropriated by a local authority (whether before or after the passing of this Act) for use for purposes described in subsection (1) of this section may be treated as acquired by that authority for those purposes at a cost of such amount, and defrayed in such manner, as may be determined by or under the regulations.

(3) Without prejudice to the generality of the preceding provisions of this section any regulations under this section may provide—

(a) for the inclusion, in the expenditure incurred by local authorities in the acquisition of land approved for the purposes of the regulations, of any sums or part of sums

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paid by those authorities in connection with any restriction imposed on the development or use of the land by or under any enactment (whether by way of compensation or by way of contribution towards damage or expense incurred in consequence of the restriction);

- (b) for the calculation of grants payable under the regulations by reference to the amount of the annual costs incurred or treated as being incurred by local authorities in respect of the borrowing of money to defray the expenditure in respect of which the grants are made, or by reference to the excess of such annual costs over receipts of those authorities which are attributable to such expenditure, or over the annual value of such receipts, or by reference to such other considerations as may be prescribed by the regulations;
- (c) for the payment of capital sums in substitution for any periodical grants payable under the regulations in respect of such annual costs;

and for the purposes of this section "clearing" and "preliminary development" mean the carrying out of such works as may be prescribed by or determined under the regulations.

(4) Any grants to be paid or approval given under or for the purposes of regulations under this section shall be paid or given by the Secretary of State.

(5) References in this section to the relocation of population or industry and the replacement of open space shall be construed in accordance with section 113(1) of the Town and Country Planning (Scotland) Act 1947, but as if for references in the definitions of those expressions to an area of extensive war damage or an area of bad lay-out or obsolete development there were substituted references to any area.

(6) In this section "enactment" has the meaning assigned to it by section 113(1) of the said Act of 1947 and "local authority" means a local planning authority within the meaning of section 2 of that Act.

(7) Subsections (1) to (3) of section 89 of the said Act of 1947 shall cease to have effect, but without prejudice to the operation of regulations made thereunder with respect to the payment of grants for any period before the commencement of this section; and subsections (4) and (6) of the said section 89 and section 91 of that Act (maximum amount of grants and supplementary provisions as to grants) shall apply to this section, and regulations thereunder, as they applied to subsections (1) to (3) of the said section 89 and regulations thereunder.

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

9.—(1) Subject to the provisions of this section the Secretary of State may, with the consent of the Treasury, pay to local authorities for the year 1967-68 and subsequent years grants of such amounts and payable at such times and subject to such conditions as he may from time to time determine, either generally or in the case of any particular authority, in respect of expenditure incurred by those authorities on and after 16th May 1967 in or in connection with the acquisition for use as a public open space of land approved by the Secretary of State for the purposes of this section. Grants for public open spaces.

(2) Grants under this section may be made either as periodical grants in respect of the costs from time to time incurred or treated as incurred by a local authority in respect of the borrowing of money to defray expenditure qualifying for such grants, or as capital grants in respect of such expenditure or in substitution for such periodical grants.

(3) The amount of the grant which may be paid to a local authority under this section in respect of any expenditure shall not exceed one-half of the amount of that expenditure, or of the costs incurred or treated as incurred as aforesaid on account of that expenditure, as approved by the Secretary of State for the purposes of this section.

(4) For the purposes of this section any land appropriated by a local authority for use as a public open space may be treated as acquired by that authority for that purpose at a cost of such amount, and defrayed in such manner, as the Secretary of State may determine.

(5) In this section "local authority" means a local authority within the meaning of the Town and Country Planning (Scotland) Act 1947.

10.—(1) Subject to the provisions of this section the Secretary of State may, with the consent of the Treasury, pay to local authorities for the year 1967-68 and subsequent years grants of such amounts and payable at such times and subject to such conditions as he may from time to time determine either generally or in the case of any particular authority in respect of expenditure incurred by those authorities in or in connection with the acquisition at any time of land approved by the Secretary of State for the purposes of this section, being— Grants for reclamation of derelict land.

(a) derelict, neglected or unsightly land requiring reclamation or improvement; or

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(b) land required for purposes connected with the reclamation or improvement of such land as aforesaid, or in or in connection with the carrying out on or after 16th May 1967 of works approved as aforesaid for the reclamation or improvement of any such land.

(2) Grants under this section may be made either as periodical grants in respect of the costs from time to time incurred or treated as incurred by a local authority in respect of the borrowing of money to defray expenditure qualifying for such grants, or as capital grants in respect of such expenditure or in substitution for such periodical grants.

(3) The amount of the grant which may be paid to a local authority under this section in respect of any land shall not exceed one-half of the expenditure incurred in acquiring the land and in carrying out any works for its reclamation or improvement, as approved by the Secretary of State for the purposes of this section, reduced, unless the Secretary of State otherwise determines, by the value of the land after carrying out those works, or one-half of the costs incurred or treated as incurred as aforesaid on account of that expenditure as so reduced.

(4) In this section "local authority" means a local authority within the meaning of the Town and Country Planning (Scotland) Act 1947.

1947 c. 53.

Grants for certain expenditure due to immigrant population.

11.—(1) Subject to the provisions of this section, the Secretary of State may pay to local authorities who in his opinion are required to make special provision in the exercise of any of their functions in consequence of the presence within their areas of substantial numbers of immigrants from the Commonwealth whose language or customs differ from those of the community, grants of such amounts as he may, with the consent of the Treasury, determine on account of expenditure of such descriptions (being expenditure in respect of the employment of staff) as he may so determine.

(2) No grant shall be paid under this section in respect of expenditure incurred before 16th May 1967.

(3) In this section "local authority" means a county council or the town council of a large burgh within the meaning of the Local Government (Scotland) Act 1947.

1947 c. 43.

PART II

RATES

Local authority apportionments etc.

12.—(1) The Secretary of State may as respects the year 1966-67 or any subsequent year make such estimates for any area of the product of a rate of one penny in the pound and the standard penny rate product as he considers necessary, and those products so estimated shall then apply for the purpose of making

Apportionments, allocations etc. relating to local authorities.

the calculations, apportionments and allocations referred to in section 7(1) of the Act of 1963, or as the case may be, any adjustments required thereto.

(2) In the year 1966-67 and in each subsequent year of revaluation, the calculations, apportionments and allocations referred to in section 7(1) of the Act of 1963 shall be made and adjusted by reference to the product of a rate of one penny in the pound and to the standard penny rate product estimated in relation to that year.

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

(a) Section 9(4) of the Act of 1963 (which relates to the determination of the governing factor) shall be amended by omitting the words “apart from section 3 of this Act” and by substituting for the words from “that part” to the end of the subsection the words “the whole of the resources element (within the meaning of the Local Government (Scotland) Act 1966) for that year.”

(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) Schedule 2 to the Act of 1963 (which relates to weighting of population) shall cease to have effect.

14.—(1) Where an alteration in the boundaries of the area of a local authority has occurred, and effect has been given or is being given to that alteration in the valuation roll for any year, then for the purpose of making for that year any such calculation, apportionment or allocation as is referred to in section 7(1) of the Act of 1963, the calculation for that area of the product of a rate of one penny in the pound and of the standard penny rate product for the year preceding that year shall be revised to take account of the effect of that alteration. Effect of alteration of boundaries on apportionments etc.

(2) In section 218(1) of the Local Government (Scotland) Act 1947 c. 43. the words from “with such adjustments” to the word “current” and the words from “For the purposes of this subsection” to the end of the subsection shall cease to have effect.

Valuation and Rating

15.—(1) For the purposes of any new or altered entry to be made in a valuation roll after the passing of this Act for a year other than a year of revaluation, the value or altered value Valuation according to tone of roll.

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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.

(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.

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

16. 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.

17.—(1) For the purpose of calculating the payments which are, under the provisions of Part V of the Local Government Act 1948, to be made year by year by the South of Scotland Electricity Board and the North of Scotland Hydro-Electric

Payments in lieu of rates by Electricity Boards.
1948 c. 26.

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) As respects the year 1967-68 and subsequent years the said Act of 1948 shall have effect as follows—

- (a) section 96(2) shall be omitted ;
- (b) proviso (b) to section 97(2) shall be amended by substituting for the words “as defined by the last preceding section” the words “as prescribed by order made under section 17 of the Local Government (Scotland) Act 1966” ;
- (c) in proviso (d) to section 97(2) and in section 99(2)(c) for the reference to the year 1947-48 there shall be substituted a reference to the year 1966-67, and in sections 98(2) and 99(3)(a) for the reference to the calendar year 1947 there shall be substituted a reference to the calendar year 1966 ;
- (d) in section 98(6)(b), after the words “North of Scotland District” there shall be inserted the words “or by the United Kingdom Atomic Energy Authority” ;
- (e) in section 99(1), for the words from “calculated” to the end of the subsection there shall be substituted the words “prescribed by order made under section 17 of the Local Government (Scotland) Act 1966” ;
- (f) in section 99(4)(c), after the words “North of Scotland District” there shall be inserted the words “or from the United Kingdom Atomic Energy Authority” ; and
- (g) in section 145(2), in the definition of “rate”, the reference to Part V of the said Act of 1948 shall not include a reference to sections 96 to 99 of that Act.

(4) As respects the year 1967-68 and subsequent years, local water authorities shall have power to make charges by way of meter 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 Water (Scotland) Act 1949, and accordingly the said section 17(2) shall cease to apply to those premises. 1949 c. 31.

PART II

Rating of
certain office
premises of
nationalised
boards &c.

1948 c. 26.

1956 c. 60.

1965 c. 36.

18.—(1) For the year 1967-68 and subsequent years, an authority to which this section applies shall, notwithstanding anything in Part V of the Local Government Act 1948, section 24(2) of the Valuation and Rating (Scotland) Act 1956 or section 3(1) of the Gas Act 1965, be liable to be rated in respect of any office premises occupied by the authority which are not situated on operational land of the authority; and accordingly any such premises shall be included in the valuation roll for the area in which they are situated.

(2) In determining the value of any office premises which are to be rated by virtue of subsection (1) of this section, any part of the premises which is not used as an office or for office purposes, or for purposes ancillary to the use of the premises as an office or for office purposes, shall be disregarded.

(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.

(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;

(b) the Gas Council or any area board constituted for an area in Scotland under the Gas Act 1948, is the Minister of Power; and

(c) any other board, is the Secretary of State.

(5) This section applies to the following authorities, that is to say, the British Railways Board, the British Waterways Board, the Gas Council, any area board constituted for an area in Scotland under the Gas Act 1948, the North of Scotland Hydro-Electric Board and the South of Scotland Electricity Board.

(6) In this section—

“office premises” means lands and heritages which are used wholly or mainly as an office or for office purposes; and

“operational land”, in relation to an authority to which this section applies, means land which is used for the purpose of the carrying on of the authority's undertaking, not being land which, in respect of its nature and situation, is comparable rather with land in general than with land which is used for the purpose of the carrying on of statutory undertakings;

and for the purposes of this subsection "office purposes" includes the purposes of administration, clerical work and handling money, "clerical work" includes writing, bookkeeping, sorting papers, filing, typing, duplicating, punching cards or tapes, machine calculating, drawing and the editorial preparation of matter for publication, and "statutory undertakings" has the same meaning as in the Town and Country Planning (Scotland) Act 1947.

PART II

19.—(1) For the year 1967-68 and subsequent years, an authority to which this section applies shall, notwithstanding anything in Part V of the Local Government Act 1948, section 24(2) of the Valuation and Rating (Scotland) Act 1956 or section 3(1) of the Gas Act 1965, 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.

Gas and Electricity Boards: rating of showrooms.
1948 c. 26.
1956 c. 60.
1965 c. 36.

(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, any area board constituted for an area in Scotland under the Gas Act 1948, the North of Scotland Hydro-Electric Board and the South of Scotland Electricity Board.

1948 c. 67.

20. 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 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.

Amendment of section 42 of the Lands Valuation (Scotland) Act 1854.
1854 c. 91.

21. In section 22(1) of the Valuation and Rating (Scotland) Act 1956 (which relates to the exemption of churches, etc. from rates) for 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."

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

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.

PART II
Complaints
regarding
omissions
from the
valuation roll.
1956 c. 60.
1854 c. 91.

22.—(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 Valuation and Rating (Scotland) Act 1956) to the effect that particular lands and heritages are not included in the valuation roll for that area and that they ought to be so included, and the procedure set out in Schedule 2 to the said Act of 1956 and in section 13 of the 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.

1879 c. 42.

(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 Valuation of Lands (Scotland) Amendment Act 1879.

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

23.—(1) Any application for a stated case under section 7 of the 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.

1952 c. 47.

(2) In this section “the prescribed period” means the period for the time being prescribed by virtue of section 6 of the Rating and Valuation (Scotland) Act 1952 within which grounds of appeal relating to a stated case under the said section 7 may be lodged.

Rating of unoccupied property

Liability to be
rated in
respect of
certain
unoccupied
property.
1947 c. 43.

24.—(1) Subject to the following provisions of this Part of this Act, and notwithstanding the provisions of section 243 of the 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 three 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) Subject to section 25 and section 27(2) of this Act the amount of any rates payable by an owner in respect of a dwelling-house by virtue of this section shall be three-quarters

of the amount which would be payable if he were in occupation of the dwelling-house, and the amount of any rates payable by an owner in respect of other lands and heritages by virtue of this section shall be one-half of the amount which would be payable if he were in occupation of the lands and heritages ; and no reduction shall be made under section 7 of this Act in respect of any rates so payable.

(3) Section 17 of the Valuation and Rating (Scotland) Act 1956 (which relates to charges on owners of unoccupied lands and heritages) shall cease to have effect.

(4) In this section—

“relevant lands and heritages” means any lands and heritages consisting of, or of part of, a house, 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 three 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 three 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.

25.—(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.

Provisions supplementary to section 24.

(2) In relation to relevant lands and heritages consisting of a newly erected dwelling-house, the said section 24 shall have effect as if for references to a period of or exceeding three months there were substituted references to a period of or exceeding six months.

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

(a) the owner is prohibited by law from occupying the lands and heritages or allowing them to be occupied ;

PART II

- (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 of a building preservation order under section 27 of the Town and Country Planning (Scotland) Act 1947, or are included in a list compiled or approved under section 28 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 Minister of Public Building and Works 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.

1947 c. 53

1959 c. 24.

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 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.

1962 c. 9.

(5) Section 4 of the 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.

Application
of section 27.

26.—(1) The provisions of section 27 of this Act shall come into operation or cease to be in operation in the area of a rating authority if the authority resolves that those provisions shall apply or cease to apply to their area, and shall come into operation or cease to be in operation in that area on such a day as may be specified in the resolution.

(2) The day to be specified by a resolution under subsection (1) above shall be—

- (a) in the case of a resolution providing that the said provisions shall apply to the area in question, a day not being earlier, if those provisions have previously applied to the area, than the expiration of the period of seven years beginning with the day when those provisions ceased or last ceased to apply to the area or of such shorter period as the Secretary of State authorises in any particular case ;
- (b) in the case of a resolution providing that the said provisions shall cease to apply to the area in question, a day not being earlier than the expiration of the period of seven years beginning with the day when those provisions came or last came into operation in the area or of such shorter period as the Secretary of State authorises in any particular case.

(3) As soon as may be after a resolution under subsection (1) above is passed by a rating authority the authority shall cause a copy of the resolution to be published in two successive weeks in one or more newspapers circulating in their area, and while a resolution providing that the said provisions shall apply to their area is in operation shall cause a copy thereof—

- (a) to be published annually in one or more such newspapers ; and
- (b) to be kept prominently exhibited at their offices in a place to which the public have access.

(4) A document purporting to be a copy of the minutes of a resolution passed by a rating authority under this section and to be certified under the hand of the clerk of the authority as a true copy of the minutes of the resolution shall be sufficient evidence that the resolution was passed by the authority.

27.—(1) Subject to subsection (3) below, the owner of every dwelling-house which has remained unoccupied for a period of two months shall, within 14 days thereafter, give to the rating authority for the area in which the house is situated notice in writing of the date when the house became unoccupied, or in the case of a newly erected dwelling-house (including a dwelling-house produced by the structural alteration of a building), notice in writing of the date when it became available for occupation.

Notification of unoccupied dwelling-houses.

(2) Any person who fails to give a notice which is required to be given under the foregoing subsection shall, subject to the next following subsection, be liable to be rated under section 24 above in respect of the dwelling-house as if he were in occupation of the dwelling-house ; and no reduction shall be made under section 7 above in respect of rates payable by virtue of this subsection.

PART II

(3) A rating authority may, if in all the circumstances it seems to them fair and reasonable so to do, reduce the amount of rates payable in respect of any dwelling-house for any period by virtue of subsection (2) above to the amount payable by virtue of section 24(2) above.

(4) This section does not apply to a dwelling-house owned by a rating authority or to a dwelling-house which was last occupied by the owner thereof or to a dwelling-house which falls within any of the categories of lands and heritages described in section 25(3) above or which is for the time being exempted from rates under section 24 above by virtue of regulations made under section 25(4) above.

PART III

ROADS

Grants towards construction and improvement of roads

Road grants and classifications. 1909 c. 47.

28.—(1) It is hereby declared that the purposes for which advances may be made by the Secretary of State under section 8 of the Development and Road Improvement Funds Act 1909 include the carrying out of surveys with a view to ascertaining the need for the construction or improvement of roads (whether or not any such construction or improvement is carried out) and other purposes incidental or conducive to the purposes described in subsection (1) of that section.

(2) The Secretary of State may, for all or any of the following purposes, that is to say, the purposes of the said section 8, so far as it relates to the making of advances to local highway authorities, and the purposes of any enactment or instrument (whether passed or made before or after the passing of this Act) which refers to roads or highways classified by the Secretary of State, classify roads and proposed roads in such manner as he may from time to time determine after consultation with the highway authorities concerned.

1919 c. 50.

(3) Section 17 of the Ministry of Transport Act 1919 shall cease to have effect so far as it relates to the construction, improvement and maintenance of roads, bridges and ferries; and in any enactment (including an enactment in any local Act) or any instrument in force at the commencement of this Part of this Act any reference to a road classified, or classified in any class, under the said section 17 shall be construed as a reference to a road which for the time being is classified under subsection (2) of this section—

(a) as a principal road for the purposes of advances under the said section 8; or

(b) as a classified road for the purposes of that enactment or instrument.

(4) For the purposes of subsection (3) of this section any road which, immediately before the commencement of this

Part of this Act, was classified under the said section 17 in Class I, II, or III shall, until the Secretary of State otherwise directs, be treated as classified under subsection (2) of this section as a classified road for the purpose of every such enactment or instrument as is mentioned in the said subsection (3).

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(5) A road in a small burgh which is vested in a county council by reason only of its being a classified road shall cease to be so vested when it ceases to be a classified road.

In this subsection "small burgh" has the same meaning as in the Local Government (Scotland) Act 1947.

1947 c. 43.

Lighting of roads

29.—(1) The Secretary of State and every local highway authority shall have power to provide lighting for the purposes of any road or proposed road for which they are or will be the highway authority, and may for that purpose—

Provision of lighting by highway authorities.

- (a) contract with any persons for the supply of gas, electricity or other means of lighting; and
- (b) construct and maintain such lamps, posts and other works as they consider necessary.

(2) A highway authority may alter or remove any works constructed by them under this section or vested in them under the following provisions of this Part of this Act.

(3) A highway authority shall pay compensation to any person who sustains damage by reason of the execution of works authorised by this section.

(4) Subject to the last preceding subsection, the provisions of section 99 of the Burgh Police (Scotland) Act 1892 relating to the fixing of lamp irons, lamp posts and lamps shall apply to a highway authority, not being a body to which the said provisions would otherwise apply, as they apply to such a body.

1892 c. 55.

(5) For the purposes of section 8 of the Development and Road Improvement Funds Act 1909 the expression "improvement of roads" shall include the lighting of roads under the power conferred by this section.

1909 c. 47.

30.—(1) Subject to subsection (2) of this section, the powers of a lighting authority shall not be exercised, after the commencement of this Part of this Act, for purposes of the lighting of any road for which they are not the highway authority except with the consent of the highway authority (which consent may be given either generally or in respect of any particular road or length of road, and either without conditions or subject to such conditions as the highway authority think fit).

Power of existing lighting authorities.

(2) Subsection (1) of this section does not apply to the exercise of powers for the purpose only of the operation or maintenance of a lighting system which is not transferred to the

PART III

highway authority under the following provisions of this Part of this Act.

(3) If a lighting authority are aggrieved by the refusal of a local highway authority to give their consent for the purposes of this section, or by any conditions subject to which such consent is given, they may appeal to the Secretary of State, who may give such directions in the matter as he thinks fit.

(4) In this Part of this Act "lighting authority" means a council or other body authorised to provide lighting under section 99 of the Burgh Police (Scotland) Act 1892, section 149 of the Local Government (Scotland) Act 1947 or section 23 of the Road Traffic Act 1934 (as applied to Scotland by section 41(8) of that Act) or any corresponding local enactments; and references to the powers of a lighting authority are references to their powers under the said enactments.

1892 c. 55.

1947 c. 43.

1934 c. 50.

Delegation
of lighting
functions of
highway
authority.

31.—(1) A highway authority may agree with the lighting authority for the delegation to the lighting authority of any of the functions of the highway authority with respect to the lighting of any road or part of a road within the area of the lighting authority.

(2) A lighting authority shall, for the discharge of any functions delegated to them under subsection (1) of this section, act as agents for the highway authority; and it shall be a condition of the delegation—

- (a) that any works to be executed or expenditure to be incurred by the lighting authority in the discharge of the delegated functions shall be subject to the approval of the highway authority;
- (b) that the lighting authority shall comply with any requirements of the highway authority as to the manner in which any such works are to be carried out, and with any directions of the highway authority as to the terms of contracts to be entered into for the purposes of the discharge of the delegated functions; and
- (c) that any such works shall be completed to the satisfaction of the highway authority.

(3) If at any time the highway authority are satisfied that a lighting system in respect of which the functions of that authority are delegated under this section is not in proper repair or condition, they may give notice to the lighting authority requiring them to place it in proper repair or condition, and if the notice is not complied with within a reasonable time may themselves do anything which seems to them necessary to place the system in proper repair or condition.

(4) A highway authority may agree with a lighting authority for the carrying out by the lighting authority of any works

in connection with a lighting system provided or to be provided by the highway authority within the area of the lighting authority ; and subsections (2) and (3) of this section shall apply to the conditions to be included in and to the discharge of functions pursuant to any such agreement, as they apply to the conditions to be attached to a delegation of functions under subsection (1) of this section and the discharge of functions so delegated.

(5) A delegation to a lighting authority under this section may be determined by notice given to that authority by the highway authority, and functions delegated to a lighting authority under this section may be relinquished by notice given by that authority to the highway authority ; but a notice under this subsection shall not take effect until 16th May in the calendar year following that in which it is given, and shall not be given during the last three months of a calendar year.

32.—(1) On the date of the commencement of this Part of this Act there shall be transferred to the highway authority for any road for which a road lighting system was then provided by a lighting authority other than the highway authority—

Transfer
of road
lighting
systems.

- (a) all lamps, lamp-posts and other apparatus which, immediately before that date, were vested in the lighting authority as part of that system ;
- (b) except as provided by subsection (2) of this section, all other property or rights which, immediately before that date, were vested in the lighting authority for the purposes of that system, and all liabilities incurred by that authority for those purposes and not discharged before that date.

(2) There shall not be transferred to a highway authority by virtue of this section any right or liability of a lighting authority in respect of work done, services rendered, goods (including gas and electricity) supplied or money due for payment before the said date, and there shall not be transferred to the Secretary of State by virtue of this section any liability of a lighting authority in respect of loans or loan charges.

(3) A highway authority and a lighting authority, or any two or more highway authorities, may make agreements with respect to the transfer of property, rights and liabilities under this section, including agreements for defining the property, rights and liabilities thereby transferred to the highway authority or any of those authorities, and for the transfer or retention of property, rights or liabilities held or incurred for the purposes of two or more road lighting systems, or partly for the purposes of such a lighting system and partly for other purposes ; and any dispute between the authorities concerned as to the property,

PART III

rights or liabilities transferred by this section shall be determined—

- (a) where the Secretary of State is one of those authorities, by arbitration ;
- (b) in any other case, by the Secretary of State.

(4) If at any time after the commencement of this Part of this Act a road lighting system is provided by a lighting authority for the purposes of a road for which they are not the highway authority, the foregoing provisions of this section shall apply as if for references to the date of the commencement of this Part of this Act there were substituted a reference to such date as may be determined by agreement between the lighting authority and the highway authority or, in default of such agreement, as the Secretary of State may direct.

(5) In this Part of this Act “ road lighting system ” means a lighting system which is not a footway lighting system.

Special provisions as to footway lighting systems.

33.—(1) In this part of this Act “ footway lighting system ” means a system of lighting, provided for a road, which satisfies the following conditions, that is to say that either—

- (a) no lamp is mounted more than thirteen feet above ground level ; or
- (b) no lamp is mounted more than twenty feet above ground level and there is at least one interval of more than fifty yards between adjacent lamps in the system,

or such other conditions as may be prescribed by order of the Secretary of State in substitution for the said conditions.

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

(2) Where a footway lighting system maintained by a lighting authority other than the highway authority becomes a road lighting system—

- (a) in consequence of any order made by the Secretary of State under subsection (1) of this section ; or
- (b) in consequence of any alterations effected by the lighting authority,

section 32 of this Act shall apply in relation to that system as if for references in subsections (1) and (2) to the date of the commencement of this Part of this Act there were substituted references to such date as may be agreed upon between the lighting authority and the highway authority or, in default of such agreement, as the Secretary of State may direct.

(3) If in the case of a road or part of a road in which a footway lighting system is maintained by a lighting authority other than the highway authority the highway authority propose to provide a road lighting system (either as a separate system or

by means of alterations of the footway lighting system), they may give notice to that effect to the lighting authority ; and where such notice is given section 32 of this Act shall apply in relation to the footway lighting system as if for references in subsections (1) and (2) to the date of the commencement of this Part of this Act there were substituted references to such date as may be specified for the purpose in the notice.

PART III

Supplemental

34. This Part of this Act shall come into force on 16th May 1967. Commencement of Part III.

PART IV

Miscellaneous and General

35.—(1) A local authority 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. Placing of staff etc. of local authority at disposal of Secretary of State or of another local authority.

(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 or another local authority in pursuance of this section is service rendered to the first-mentioned local authority.

(3) In this section "local authority" has the meaning assigned to it by section 113(1) of the Town and Country Planning (Scotland) Act 1947, and "premises" includes land and buildings. 1947 c. 53.

36.—(1) Section 119(1) of the Local Government Act 1948 (which relates to expenses of councillors in attending conferences etc.) shall be amended by substituting for the words "limitation with respect to numbers as may be prescribed" the words "conditions as may be specified" and by substituting for the words "other body or association for the time being recognised by the Secretary of State for the purposes of this section" the words "association of such councils". Amendment of section 119 of the Local Government Act 1948. 1948 c. 26.

(2) The said section 119(1) shall have effect as if the reference to a conference or meeting included a reference to—

- (a) a conference or meeting convened by any person or body (other than a person or body convening it in the course of his or their trade or business or a body of which the objects are wholly or partly political) for the purpose of discussing matters relating to the discharge of the functions of the local authority

PART IV

or to the development of trade, industry or commerce in the area of the local authority ;

- (b) a conference or meeting convened by any government department or local authority, or by any other body exercising functions conferred by or under any enactment or Royal Charter, being a conference or meeting convened for the purpose of discussing any matter affecting the area of the local authority or its inhabitants.

(3) In the last foregoing subsection "the local authority" means the county, town or district council whose powers under the said section 119(1) are in question, and in relation to the discharge of functions includes any committee or sub-committee of the council concerned.

(4) In the said section 119, after subsection (2), there shall be inserted the following subsection :—

"(2A) Allowances may be paid by county, town or district councils in respect of expenses reasonably incurred by their members in connection with the installation or use of telephones for the purpose of the performance of their official duties".

37. The limitation applicable to the expenditure of a local authority in Scotland under section 132 of the Local Government Act 1948 (which relates to the provision of entertainments) shall be the same as that applicable to the expenditure of a local authority in England under that section, and accordingly subsection (10)(d) of that section shall cease to have effect.

Limitation on expenditure of local authorities under section 132 of the Local Government Act 1948.

1948 c. 26.

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

1947 c. 43.

1959 c. 51.

38. 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 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."

Amendment of section 339 of the Local Government (Scotland) Act 1947.

39. Section 339 of the Local Government (Scotland) Act 1947 (which relates to expenditure by county and town councils on special purposes) shall have effect as if in subsection (1A) thereof for the word "Scotland" in each place, except the last, where it occurs there were substituted the words "the United Kingdom".

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

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

41. A local authority within the meaning of the Town and Country Planning (Scotland) Act 1947 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 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.

PART IV
Payments by local authorities to offset effect of selective employment tax.
1947 c. 53.

42.—(1) The enactments mentioned in Part I of Schedule 4 to this Act (which among other things provide for the licensing of guns, hawkers, passage brokers, emigrant runners and porters, and for regulating activities to which the licences relate) shall cease to have effect.

Amendment of certain enactments relating to licences.

(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.

43.—(1) (a) Licences issued in Scotland under the Dog Licences Act 1959 shall cease to be excise licences and the duties chargeable under that Act shall be levied by local authorities.

Dog licences.
1959 c. 55.

(b) Accordingly sections 7, 10 and 13 of that Act shall apply to Scotland so however that for the references to England and Wales, to county boroughs and to the Minister of Housing and Local Government there shall be substituted respectively references to Scotland, to large burghs (within the meaning of the Local Government (Scotland) Act 1947) and to the Secretary of State.

1947 c. 43.

(2) The Postmaster General shall, before paying to the council of a county or burgh the amount of the duties received by him in respect of licences for dogs issued in the county or burgh, deduct from that amount such sum as he considers is equal to the expenses incurred by him on work done in connection with the issue of the licences.

PART IV

(3) The Secretary of State may by order amend the provisions of the said Act of 1959 with respect to the time for payment of duty under that Act, the age of any dog or hound in respect of which the duty is chargeable and the period for which a licence under that Act is to be in force; 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 circumstances specified by the order.

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

(4) It shall cease to be a condition for exemption from duty under section 4 of the said Act of 1959 (which relates to dogs kept for tending sheep and cattle) that the owner of the dog in question obtains a certificate of exemption under that section.

(5) In section 11 of the said Act of 1959, for the references to the Treasury and to England or Wales there shall be substituted respectively references to the Secretary of State and to Scotland.

(6) In sections 12(1) and 13 of the said Act of 1959 (under which a person is liable to a penalty of five pounds for an offence) for the words "five pounds" there shall be substituted the words "ten pounds".

(7) This section (other than subsection (4)) shall come into force on 16th May 1967 and subsection (4) shall come into force on the passing of this Act.

Game
Licences.
1860 c. 90.
1883 c. 10.

44.—(1) The duties chargeable in Scotland under the Game Licences Act 1860 and section 5 of the Customs and Inland Revenue Act 1883 shall be levied by local authorities 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—

- (a) transferring to local authorities the powers of the Commissioners of Customs and Excise in relation to duties and licences under the said Act of 1860;
- (b) the issue of licences under that Act by officers of the Post Office and the expenses of the Postmaster General in that connection;
- (c) the appointment of officers of local authorities as officers of the Post Office for the purpose of the issue of such licences; and
- (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. PART IV

(4) This section shall come into force on 16th May 1967.

45.—(1) Any power conferred on the Secretary of State by Orders and 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.**—(1) In this Act, unless the context otherwise requires—
- “the Act of 1963” means the Local Government (Financial Provisions) (Scotland) Act 1963; General interpretation.
1963 c. 12.
 - “highway authority” has the meaning assigned to it in relation to Scotland by section 257(1) of the Road Traffic Act 1960, and “local highway authority” means a highway authority other than the Secretary of State; 1960 c. 16.
 - “housing revenue account” has the same meaning as in section 137 of the Housing (Scotland) Act 1950; 1950 c. 34.
 - “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 county council or the town council of a burgh;
 - “local water authority” has the meaning assigned to it by section 5(4) of the Water (Scotland) Act 1946; 1946 c. 42.
 - “product of a rate of one penny in the pound” and “standard penny rate product” have the meanings assigned to them by section 9 of the Act of 1963;
 - “rate” does not include any domestic water rate;
 - “rating authority” has the meaning assigned to it by section 209 of the Local Government (Scotland) Act 1947; 1947 c. 43.
 - “road” has the meaning assigned to it by section 257(1) of the Road Traffic Act 1960;
 - “Valuation Acts” means the Lands Valuation (Scotland) Act 1854, and the Acts amending that Act; 1854 c. 91.
 - “valuation roll” includes a supplementary valuation roll made up under section 11 of the Valuation and Rating (Scotland) Act 1956, except in relation to section 14 of this Act; 1956 c. 60.

PART IV

“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 9 of the Valuation and Rating (Scotland) Act 1956.

1956 c. 60.

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

Expenses.

47. 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.

Amendments and repeals.

48.—(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) The enactments described in Schedule 6 to this Act are hereby repealed to the extent specified in the third column of that Schedule, and so much of that Schedule as relates to the Game Licences Act 1860, the Ministry of Transport Act 1919, the Trunk Roads Act 1936, the Town and Country Planning (Scotland) Act 1947, sections 1, 8 and 10 of the Dog Licences Act 1959 and Schedule 2 to the Act of 1963 shall come into force on 16th May 1967.

1860 c. 90.
1919 c. 50.
1936 c. 5
(1 Edw. 8 &
1 Geo. 6.).
1947 c. 53.
1959 c. 55.

Short title and extent.

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

(2) This Act shall extend to Scotland only.

SCHEDULES

SCHEDULE 1

Section 2.

RATE SUPPORT GRANTS

PART I

THE NEEDS ELEMENT

Apportionment

1. The amount of the needs element of rate support grants payable for any year, or such part thereof as may be determined by the Secretary of State, shall first be apportioned to all counties and those burghs which are counties of cities on such basis as may be prescribed.

2. The amount apportioned in accordance with the foregoing paragraph of this Schedule to any county shall be further apportioned among the landward area, or in the case of a combined county the landward areas of the county, and the burghs in the county in proportion to their products of a rate of one penny in the pound or their standard penny rate products, whichever is the higher, for the immediately preceding year, or in the case of a year of revaluation, in proportion to their said products, whichever is the higher, estimated in relation to that year under section 12 of this Act.

3. Notwithstanding the provisions of the foregoing paragraphs the Secretary of State may, as respects any year, make provision for the apportionment of the needs element or any part thereof among such classes of local authorities and on such basis as may be prescribed.

Adjustment of the needs element payable to local authorities

4. The needs element for any year shall be reduced by the expenditure incurred in that year by the Secretary of State in making any payments to the universities of Scotland under section 75(2) of the Education (Scotland) Act 1962.

1962 c. 47.

5.—(1) The needs element for any year shall be subject to adjustment, in accordance with regulations made under this paragraph, in respect of expenditure to which this paragraph applies.

(2) The Secretary of State may after consultation with such associations of local authorities as appear to him to be concerned by regulations subject to annulment in pursuance of a resolution of either House of Parliament, provide for ascertaining the aggregate of such expenditure for the year in question of all local authorities and joint county councils of which local authorities are constituent councils, for apportioning the aggregate among the local authorities, and for giving effect to the apportionment by means of increases or decreases in the needs element payable to each authority of such amounts as may be ascertained in accordance with the regulations.

(3) This paragraph applies to such expenditure incurred as may be specified in regulations made under this paragraph.

SCH. 1

PART II

THE RESOURCES ELEMENT

1. The resources element shall be payable to a county council in respect of the landward area of the county and to a town council in respect of the area of the burgh, but shall not be payable to any local authority for any year unless the product of a rate of one penny in the pound for the area of the authority for that year is less than the standard penny rate product for the area.

2. The amount of the resources element payable to a local authority for any year shall be the amount which bears to the relevant local expenditure of the authority for that year the same proportion as the difference between the rate products mentioned in paragraph 1 above bears to the standard penny rate product for the area of the authority for that year.

3.—(1) A county council shall, out of any resources element paid to them for any year, pay to the council of any district in the county an amount which bears to the amount of the resources element which was so paid (or would have been so paid if no reduction under paragraph 4 below had been made) the same proportion as the expenditure of the district council for that year bears to the relevant local expenditure for the landward area of the county for that year.

(2) In this paragraph—

“district” has the same meaning as in the Local Government (Scotland) Act 1947 ;

“expenditure” in relation to a district council for any year means so much of that council’s expenditure for that year as is reckoned in calculating the relevant local expenditure for that year for the landward area of the county in which the district is situated.

4.—(1) Where for any year the actual rent income of a county council or town council is less than the council’s notional rent income, the relevant local expenditure of the council shall be calculated for the purposes of this Part of this Schedule as if the council’s notional rent income were substituted for the council’s actual rent income.

(2) In this paragraph “actual rent income” has the same meaning as in section 3(3)(a) of the Act of 1963, and the notional rent income of a council shall be calculated on such basis as may be prescribed.

5. For the purposes of this Part of this Schedule the relevant local expenditure in relation to any area for any year is so much of the total expenditure for the year as would fall to be met out of moneys raised by rates levied in the area if no resources element were payable to the local authority concerned.

PART III

THE DOMESTIC ELEMENT

1. There shall for each year be prescribed, for the purposes of section 7 of this Act, an amount in the pound which in the opinion of the Secretary of State corresponds to the amount of the domestic element prescribed for that year in pursuance of section 2(4) of this Act.

2. The amount of the domestic element payable to a local authority for any year shall be determined in the manner provided by regulations made by the Secretary of State after consultation with such associations of local authorities as appear to him to be concerned.

SCH. 1

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

3. Any amounts payable to a local authority in respect of the domestic element shall be taken into account for the purposes of this and any other Act as if they were payable on account of rates and in computing the product of a penny rate ; and any reduction made in pursuance of section 7 of this Act shall be disregarded in computing the product of a penny rate for those purposes.

SCHEDULE 2

Section 16

VALUATION OF WATER UNDERTAKINGS

PART I

DETERMINATION OF CUMULO RATEABLE VALUE

1. The Assessor of Public Undertakings (Scotland) (hereinafter referred to as "the Assessor") shall for the year 1967-68 and each subsequent year determine in accordance with the following provisions of this and the next succeeding Part of this Schedule the cumulo rateable value of lands and heritages occupied for the purposes of a water undertaking, other than excepted premises, and shall enter such value in the valuation roll.

In this paragraph "excepted premises" means dwelling-houses, or lands and heritages held by a local water authority under a lease for a period not exceeding twenty-one years.

2. The Secretary of State may by order make provision for determining the national average rateable value per unit per day calculated on the basis of the aggregate potential output of water, for a year specified in the order, of all the water undertakings whose values are for the year 1967-68 to be entered in the valuation roll referred to in paragraph 1 above, and such value so determined, or as modified under paragraph 3 below, is in this Schedule known as "the norm".

3. Having regard to the changes in the rateable values of other lands and heritages, the Secretary of State shall keep the norm under review and may, in the year 1971-72 and each year of revaluation thereafter, by order make such adjustments in the provisions for determining the norm as appear to him to be appropriate.

Any such order shall commence to have effect in the year in which it is made.

4. Not later than 31st December in any calendar year, commencing with the year 1966, each local water authority shall as respects the previous year ascertain and certify to the Assessor, to the nearest ten units, the average number of units per day of the various categories of water described in sub-paragraphs (a) to (f) of paragraph 5 below.

SCH. 2

5. For the year 1967-68 the cumulo rateable value of the lands and heritages occupied for the purposes of a water undertaking shall be the aggregate of the following—

- (a) the average number of units per day of potable water produced by the undertaking and supplied for use within the limits of supply of the local water authority carrying on the undertaking in the year 1965-66, multiplied by the norm ;
- (b) one half of the average number of units per day of potable water supplied by them in bulk for distribution or use outwith the limits of supply of the local water authority carrying on the undertaking in the year 1965-66, multiplied by the norm ;
- (c) one half of the average number of units per day of potable water supplied to them in bulk in the year 1965-66, multiplied by the norm ;
- (d) the average number of units per day of non-potable water supplied by them in bulk for distribution or use outwith the limits of supply of the local water authority carrying on the undertaking in the year 1965-66, multiplied by such fraction of the norm as may be prescribed by order made by the Secretary of State ;
- (e) the average number of units per day of non-potable water produced by them and supplied for use within the limits of supply of the local water authority carrying on the undertaking in the year 1965-66, multiplied (subject to paragraph 6 below) by such fraction of the norm as may be prescribed by order made by the Secretary of State ; and
- (f) the average number of units per day of non-potable water supplied to them in bulk in the year 1965-66 multiplied by such fraction of the norm as may be prescribed by order made by the Secretary of State.

6. The fraction prescribed by order made under paragraph 5(e) above may, for the purpose of the application of that sub-paragraph to a particular water undertaking, be varied by the Assessor within such limits as may be specified in the order, if in the opinion of the Assessor exceptional circumstances exist in relation to that undertaking.

7.—(1) The Assessor shall, in respect of each year of revaluation, determine anew the cumulo rateable value pertaining to each water undertaking and for that purpose shall apply the provisions of paragraph 5 above, so however that for the reference in that paragraph to the year 1967-68 there shall be substituted a reference to the year of revaluation, and for any reference in that paragraph to the year 1965-66 there shall be substituted a reference to the year last but one before the year of revaluation.

(2) Where as respects any year (in this paragraph referred to as "the relevant year") the average number of units per day supplied by a water undertaking, as certified under paragraph 4 above, exceeds or falls short of the average number of units so supplied

and certified for the purposes of valuation for the base year by more than such percentage as may be prescribed by order made by the Secretary of State, the Assessor shall determine anew the cumulo rateable value pertaining to that undertaking and for that purpose shall apply the provisions of paragraph 5 above, so however that for the reference in that paragraph to the year 1967-68 there shall be substituted a reference to the year second succeeding the relevant year, and for any reference in that paragraph to the year 1965-66 there shall be substituted a reference to the relevant year.

(3) In this paragraph "base year" means the year for which the valuation pertaining to a water undertaking was last determined by the Assessor.

PART II

DETERMINATION OF CUMULO RATEABLE VALUE IN RESPECT OF AMALGAMATED UNDERTAKINGS AND OF NEW UNDERTAKINGS

8. Where an amalgamation of water undertakings takes place, the provisions of paragraphs 9 to 14 below shall apply for the purposes of determining the cumulo rateable value pertaining to the amalgamated undertaking.

9. For the year in which the amalgamation takes place the amalgamated water undertaking shall be treated as consisting of the separate water undertakings which comprise it, and accordingly the cumulo rateable values relating to the separate undertakings shall continue to apply.

10. For the first year succeeding that in which the amalgamation took place (in paragraph 14 below referred to for the purposes of this paragraph as "the valuation year") the cumulo rateable value pertaining to the amalgamated water undertaking shall be determined under paragraph 5 above on the basis of an aggregation of the various figures for the separate undertakings comprising the amalgamated undertaking certified to the Assessor under paragraph 4 above in respect of the year prior to that in which the amalgamation took place (in paragraph 14 below referred to for the purposes of this paragraph as "the base year").

11. Where the amalgamated water undertaking has been in existence for less than two complete years then for the second year succeeding that in which the amalgamation took place (in paragraph 14 below referred to for the purposes of this paragraph as "the valuation year") the cumulo rateable value pertaining to the water undertaking shall be determined under paragraph 5 above on the basis of an aggregation of the various figures for the separate undertakings comprising the amalgamated undertaking and the various figures for the amalgamated undertaking certified to the Assessor under paragraph 4 above in respect of the year in which the amalgamation took place (in paragraph 14 below referred to for the purposes of this paragraph as "the base year").

SCH. 2

12. Where an amalgamation takes place which involves the division of an existing water undertaking into separate parts the cumulo rateable value pertaining to each part shall, for the years referred to in paragraphs 9 to 11 above, be determined in such manner as may be directed by the Secretary of State, and in those paragraphs any reference to a separate undertaking shall be construed as including a reference to the part comprised in the amalgamated undertaking.

13. Where the amalgamated water undertaking has been in existence for two complete years then for the second year succeeding that in which the amalgamation took place (in paragraph 14 below referred to for the purposes of this paragraph as "the valuation year") the cumulo rateable value pertaining to the water undertaking shall be determined under paragraph 5 above on the basis of the figures for that undertaking certified to the Assessor under paragraph 4 above in respect of the year in which the amalgamation took place (in paragraph 14 below referred to for the purposes of this paragraph as "the base year").

14. For the purposes of paragraphs 10, 11 and 13 above paragraph 5 above shall apply as if for the reference to the year 1967-68 there were substituted a reference to the valuation year and for the references to the year 1965-66 there were substituted references to the base year.

15.—(1) No rateable value shall be attributable to any new water undertaking until the year (in this paragraph referred to as "the valuation year") second succeeding that in which it commences to supply water to consumers, and accordingly for the purposes of this paragraph paragraph 5 above shall apply as if for the reference to the year 1967-68 there were substituted a reference to the valuation year and for the references to the year 1965-66 there were substituted references to the year in which the undertaking so commences to supply water.

(2) This paragraph applies only to new water undertakings and accordingly does not apply to a part of an undertaking which consists in an addition to an existing water undertaking.

PART III

DETERMINATION OF RATEABLE VALUE

16. In the case of a water undertaking wholly situated within a rating area the cumulo rateable value for the year 1967-68 or any subsequent year, as ascertained under the foregoing provisions of this Schedule, shall be taken to be the rateable value of that undertaking for that year and the Assessor shall enter that value in the valuation roll.

17. In the case of a water undertaking situated within more than one rating area the Assessor shall for the year 1967-68

and each subsequent year determine in accordance with the following provisions of this Part of this Schedule the rateable value attributable to a water undertaking in respect of such parts of the undertaking as are situated within such an area, and shall enter that value in the valuation roll.

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18. For the purposes of this Part of this Schedule the capital works of each water undertaking shall be divided into productive and distributive parts in such manner as may be prescribed by order made by the Secretary of State.

19. Not later than 31st December in any calendar year, commencing with the year 1966, each water authority shall ascertain and certify to the Assessor—

- (a) the capital expenditure in respect of the productive part of the undertaking in each of the rating areas and, where appropriate, the separately rated areas in which the undertaking is situated ; and
- (b) the income for the previous year from public water rate, domestic water rate and water charges derived from each rating area in which any portion of the distributive part of the undertaking is situated.

20. The cumulo rateable value of each water undertaking, as ascertained under the foregoing provisions of this Schedule, shall then be apportioned between the productive and distributive parts of the undertaking in such proportion as the Secretary of State may, in such manner as he thinks fit, by order determine.

21.—(1) The amount of the cumulo rateable value apportioned to the productive part of the undertaking shall be apportioned among the rating areas in which any portion of that part is situated in such proportion as the capital cost of that portion bears to the capital cost of that part.

(2) The amount of the cumulo rateable value apportioned to the distributive part of the undertaking shall be apportioned among the rating areas in which any portion of that part is situated in such proportion as the aggregate income from the public water rate, domestic water rate and water charges derived from a rating area bears to such income derived from the whole of the area in which the distributive part of the undertaking is situated.

(3) The aggregate of the amounts duly apportioned as aforesaid in respect of each water undertaking shall then be taken to be the rateable value attributable to that undertaking in the rating area concerned.

22. Where a rating area has within it separately rated areas the rateable value of a water undertaking as ascertained under the foregoing provisions of this Part of this Schedule shall be apportioned between those areas on such basis as may be determined by the Assessor who shall enter the resultant apportioned values in the valuation roll.

SCH. 2
1854 c. 91.

23. The Assessor shall no longer be required under section 23 of the Lands Valuation (Scotland) Act 1854 to apportion the cumulo rateable value of a water undertaking as between the various parishes in which the undertaking is situated or to enter such apportioned value in the valuation roll.

PART IV

MISCELLANEOUS

Transitional Provisions

24. The Secretary of State may, as respects any year from 1967-68 to 1971-72, by order provide for the modification of the cumulo rateable values pertaining to all or any water undertakings.

Orders

25. Before making an order under this Schedule the Secretary of State shall consult with such associations of local authorities or other bodies or associations as appear to him to be concerned.

26. Any statutory instrument containing an order made under paragraph 2 or 3 of this Schedule shall not have effect unless approved by a resolution of the Commons House of Parliament, and any statutory instrument containing an order made under any other provision of this Schedule shall be subject to annulment in pursuance of a resolution of either House of Parliament.

Interpretation

27. For the purposes of this Schedule—

- 1947 c. 43. “burgh” has the like meaning as in the Local Government (Scotland) Act 1947 ;
- 1946 c. 42. “limits of supply” has the meaning assigned to it by section 5(3) of the Water (Scotland) Act 1946 ;
- 1949 c. 31. “public water rate” and “domestic water rate” have the meanings assigned to them by section 1 of the Water (Scotland) Act 1949 ;
- “rating area” means the area of a rating authority within the meaning of Part XI of the Local Government (Scotland) Act 1947 ;
- “separately rated area” means any part of a burgh or landward area in which a different rate or rates is or are levied from those levied in other parts of the burgh or landward area ;
- “unit” means a thousand gallons of water ;
- “valuation roll” means the roll made up by the Assessor under the Valuation Acts ;
- references to the supply of water in bulk are references to a supply taken by a local water authority for augmenting or constituting the supply to be given by them.

SCHEDULE 3

Section 25.

RATING OF UNOCCUPIED PROPERTY

Determination of rateable values

1.—(1) Subject to the provisions of this Schedule, the rateable value of lands and heritages for the purposes of section 24 of this Act shall be the rateable value ascribed to them in the valuation roll in force for the area in which the lands and heritages are situated or, if the lands and heritages are not included in that roll, the rateable value subsequently ascribed to the lands and heritages in a valuation roll in force for that area.

(2) If the relevant period of vacancy in respect of lands and heritages begins before the time when the valuation roll relating to a year of revaluation comes into force for the area of a rating authority and the lands and heritages were not included in the valuation roll for the preceding year, then—

- (a) if within 28 days of the receipt by him of a notice under section 9(4) of the Valuation and Rating (Scotland) Act 1956 or of a completion notice in respect of the lands and heritages concerned the owner so requests the assessor, the assessor shall certify to him and to the rating authority the gross annual value and the rateable value which in his opinion would (in accordance with section 15 of this Act) have been ascribed to the lands and heritages if they had been included in the valuation roll for the said preceding year, and the owner and the rating authority shall be entitled to appeal or complain with respect to the value so certified as in manner provided by or under the Valuation Acts, 1956 c. 60.
- (b) the assessor shall, when he issues a certificate under head (a) above, send to the owner of the lands and heritages a notice of his right of appeal by virtue of the said head (a), and
- (c) the owner of the lands and heritages shall, in accordance with the rateable value so certified or determined as the result of an appeal or complaint, be liable to be rated under section 24 of this Act in respect of so much of the relevant period of vacancy as fell within the said preceding year.

Completion of newly erected or constructed buildings

2. For the purposes of section 24 of this Act, a newly erected building which is not occupied on the date determined under the following provisions of this Schedule as the date on which the erection of the building is completed shall be deemed to become unoccupied on that date.

3.—(1) Where a rating authority is of opinion—

- (a) that the erection of a building within their area has been completed ; or
- (b) that the work remaining to be done on a building within their area is such that the erection of the building can reasonably be expected to be completed within three months,

SCH. 3

and that the building is, or when completed will be, comprised in relevant lands and heritages, the authority may serve on the owner of the building a notice (in this Schedule referred to as "a completion notice") stating that the erection of the building is to be treated for the purposes of this Schedule as completed on the date of service of the notice or on such later date as may be specified by the notice; and the authority shall along with the completion notice send to the owner a notice of his right of appeal by virtue of sub-paragraph (4) below.

(2) If a person on whom a completion notice is served agrees in writing with the authority by whom the notice was served that the erection of the building to which the notice relates shall be treated for the purposes of this Schedule as completed on a date specified by the agreement, it shall be treated for those purposes as completed on that day and the notice shall be deemed to be withdrawn.

(3) Where a rating authority has served a completion notice on any person, the authority may withdraw the notice by a subsequent notice served on that person; and a notice under this sub-paragraph may be served—

(a) at any time before an appeal in pursuance of sub-paragraph (4) of this paragraph is brought against the completion notice; and

(b) with the agreement of the person aforesaid, at any time thereafter and before the appeal is determined.

(4) A person on whom a completion notice is served may, during the period of twenty-one days beginning with the date of service of the notice, appeal to the sheriff against the notice on the ground that the erection of the building to which the notice relates has not been, or, as the case may be, cannot reasonably be expected to be, completed by the date specified by the notice.

(5) If a completion notice served in respect of a building is not withdrawn and no appeal is brought in pursuance of sub-paragraph (4) of this paragraph against the notice or such an appeal is abandoned or dismissed, the erection of the building shall be treated for the purposes of this Schedule as completed on the date specified by the notice; and if such an appeal is brought and is not abandoned or dismissed and the completion notice in question is not withdrawn, the erection of the building shall be treated for those purposes as completed on such date as the sheriff shall determine.

1947 c. 43.

(6) In the application of section 349 of the Local Government (Scotland) Act 1947 to the service of notices under this paragraph, any reference to sending a notice by post shall be construed as a reference to sending it by registered post or by the recorded delivery service.

4. In the case of a building to which work remains to be done of a kind which is customarily done to a building of the type in question after the erection of the building has been substantially completed, it shall be assumed for the purposes of paragraph 3 of this Schedule that the erection of the building has been or can reasonably be expected to be completed at the expiration of such

period, beginning with the date of its completion apart from the work, as is reasonably required for carrying out the work.

SCH. 3

5. Where by reason of the structural alteration of any building relevant lands and heritages become or become part of different lands and heritages, the relevant lands and heritages shall be deemed for the purposes of this Schedule to have ceased to exist on the date (as determined in pursuance of the foregoing provisions of this Schedule) of the completion of the structural alteration and, in particular, to have been omitted on that date from any valuation roll in which they were then included ; but nothing in this paragraph shall be construed as affecting any liability for rates under section 24 of this Act in respect of the lands and heritages for any period before that date.

Supplemental

6. No rate shall be payable under the said section 24 in respect of lands and heritages for any period during which they are deemed by virtue of subsection (5) of that section to have been unoccupied and any such rate paid in respect of such a period shall be recoverable by the person by whom it was paid.

7. No rate under the said section 24 shall be payable in respect of lands and heritages for any period as respects which the rating authority receive full rates for the lands and heritages concerned.

In this paragraph "full rates" means rates levied according to the rateable value of lands and heritages without deduction or remission of any kind.

8. In this Schedule—

"building" includes part of a building ;

"owner", in relation to a building, means the person entitled to possession of the building ; and

"relevant lands and heritages" and "relevant period of vacancy" have the same meanings as in section 24 of this Act,

and references to a newly erected building include references to a building produced by the structural alteration of a building included in relevant lands and heritages which by virtue of paragraph 5 of this Schedule have ceased or will cease to exist on the completion of the structural alteration and, in relation to a building so produced, references to erection of a building shall be construed as references to the structural alteration producing it.

9. The provisions of this Schedule relating to newly erected buildings shall apply to buildings which are being improved by the owner and are thereby rendered temporarily unsuitable for occupation, and references to erection of a building shall be construed as references to improvements ; and those provisions shall so apply with any other necessary modifications.

In this paragraph "improvements" includes alterations other than such alterations as are described in paragraph 5 above, and "improved" shall be construed accordingly.

Section 42.

SCHEDULE 4

LICENCES ETC.

PART I

ENACTMENTS CEASING TO HAVE EFFECT

- 1870 c. 57. 1. The Gun Licence Act 1870.
- 1888 c. 33. 2. The Hawkers Act 1888.
- 1892 c. 55. 3. In Section 275 of the Burgh Police (Scotland) Act 1892, the word "porters".
- 1894 c. 60. 4. Sections 341 to 352 of the Merchant Shipping Act 1894, in section 365(1) of that Act paragraph (d) and the words '(e) emigrant runners', and section 23 of the Merchant Shipping Act 1906.
- 1906 c. 48.

PART II

VARIATION OF FEES FOR LICENCES, REGISTRATION, ETC.

	<i>Enactments Specifying Fees</i>	<i>Relevant Minister or Department</i>
1860 c. 90.	1. Sections 2, 7 and 13 of the Game Licences Act 1860.	} The Treasury.
1872 c. 93.	2. Section 37 of the Pawnbrokers Act 1872.	
1883 c. 10.	3. Section 5 of the Customs and Inland Revenue Act 1883.	
1927 c. 21.	4. Section 1(1) of the Moneylenders Act 1927, excluding the proviso.	
1843 c. 68.	5. Section 6 of the Theatres Act 1843.	} The Secretary of State.
1875 c. 17.	6. Sections 15, 18 and 21 of the Explosives Act 1875.	
	7. Section 275 of the Burgh Police (Scotland) Act 1892 in relation to vendors of small wares.	
	8. Section 396 of the Burgh Police (Scotland) Act 1892.	
	9. Paragraph 2(d) of Schedule 5 to the Burgh Police (Scotland) Act 1892.	
1909 c. 30.	10. Section 2(5) of the Cinematograph Act 1909.	
1920 c. 75.	11. Section 5(1) of the Official Secrets Act 1920.	
1925 c. 38.	12. Section 5(3) of the Performing Animals (Regulation) Act 1925.	
1925 c. 50.	13. Section 3 of the Theatrical Employers Registration Act 1925.	
1928 c. 29.	14. Section 2(5) of the Slaughter of Animals (Scotland) Act 1928.	
1928 c. 32.	15. Schedule 1 to the Petroleum (Consolidation) Act 1928.	
1936 c. 27.	16. Section 1(4) of the Petroleum (Transfer of Licences) Act 1936.	

<i>Enactments Specifying Fees</i>	<i>Relevant Minister or Department</i>	SCH. 4
17. Sections 3, 8(2) and 9(2) of the Firearms Act 1937.		1937 c. 12.
18. Section 1(2) of the Nursing Homes Registration (Scotland) Act 1938.		1938 c. 73.
19. Section 4(1)(b) of the War Charities Act 1940 (including paragraph (b) as applied by Section 41 of the National Assistance Act 1948).		1940 c. 31. 1948 c. 29.
20. Section 37(2) of the National Assistance Act 1948 (including subsection (2) as applied by Section 19 of the Mental Health (Scotland) Act 1960).		1960 c. 61.
21. Section 1(2) of the Pet Animals Act 1951.		1951 c. 35.
22. Sections 2(1), 6(1) and 7(1) of the Rag Flock and Other Filling Materials Act 1951.		1951 c. 63.
23. Section 30(1) of the Adoption Act 1958.		1958 c. 5. (7 & 8 Eliz. 2).
24. Section 1(1) of the Dog Licences Act 1959.	} The Secretary of State.	1959 c. 55.
25. Section 15(4) of the Mental Health (Scotland) Act 1960.		
26. Paragraph 11 of Schedule 2, paragraph 12 of Schedule 3, paragraph 4 of Schedule 6 and paragraphs 3 and 9 of Schedule 7 to the Betting, Gaming and Lotteries Act 1963.		1963 c. 2.
27. Section 1(2) of the Animal Boarding Establishments Act 1963.		1963 c. 43.
28. Section 1(2) of the Riding Establishments Act 1964.		1964 c. 70.
29. Any provision of a local Act specifying a fee or maximum fee in respect of a licence relating to any matter to which the enactments mentioned in this Part of this Schedule relate.		

SCHEDULE 5

Section 48.

CONSEQUENTIAL AMENDMENTS

The Local Government Act 1948

1948 c. 26.

1. Section 24(1) shall have effect in relation to the year 1967-68 and subsequent years as if any reference therein (as substituted by paragraph 11(2) of Schedule 4 to the Local Government and Miscellaneous 1958 c. 64. Financial Provisions (Scotland) Act 1958) to a general grant payable under that Act were a reference to the needs element of the rate support grant payable under the Local Government (Scotland) Act 1966.

2. After section 94(2) there shall be inserted the following subsection—

“(2AA) In ascertaining the gross charge aforesaid for Scotland for any year the Secretary of State shall treat the aggregate amount

SCH. 5 of the domestic element of rate support grants for that year as an amount required to be paid by virtue of the rates levied for that year by authorities in Scotland."

1947 c. 43.

The Local Government (Scotland) Act 1947

3. In section 243(1), after the words "local Act" there shall be inserted the words "or in Part II of the Local Government (Scotland) Act 1966".

1950 c. 34.

The Housing (Scotland) Act 1950

4. In paragraph 8 of Schedule 7, after the words "previous year" there shall be inserted the words "and by way of sums paid in respect of the domestic element of rate support grant for the district concerned", and at the end of the paragraph there shall be inserted the words "(disregarding any reduction in the amount of the rate made in pursuance of section 7 of the Local Government (Scotland) Act 1966)."

1959 c. 70.

The Town and Country Planning (Scotland) Act 1959

5. In section 54(1), in the definition of "grant-aided function", for the words "Local Government and Miscellaneous Financial Provisions (Scotland) Act 1958" there shall be substituted (in relation to the year 1967-68 and subsequent years) the words "section 2 of the Local Government (Scotland) Act 1966".

Section 48.

SCHEDULE 6

ENACTMENTS REPEALED

Chapter	Short Title	Extent of Repeal
23 & 24 Vict. c. 90.	The Game Licences Act 1860.	Section 3.
31 & 32 Vict. c. 110.	The Telegraph Act 1868.	Section 22.
33 & 34 Vict. c. 57.	The Gun Licence Act 1870.	The whole Act.
42 & 43 Vict. c. 42.	The Valuation of Lands (Scotland) Amendment Act 1879.	In section 7, the words "and shall then declare himself dissatisfied with such determination".
43 & 44 Vict. c. 47.	The Ground Game Act 1880.	In section 4, the proviso.
45 & 46 Vict. c. 72.	The Revenue, Friendly Societies, and National Debt Act 1882.	Section 6.
46 & 47 Vict. c. 10.	The Customs and Inland Revenue Act 1883.	Section 6.
51 & 52 Vict. c. 33.	The Hawkers Act 1888.	The whole Act.
55 & 56 Vict. c. 55.	The Burgh Police (Scotland) Act 1892.	In section 275, the word "porters".
57 & 58 Vict. c. 60.	The Merchant Shipping Act 1894.	Sections 341 to 352. In section 365(1), paragraph (d) and the words '(e) emigrant runners'.
6 Edw. 7. c. 48.	The Merchant Shipping Act 1906.	Section 23.
9 & 10 Geo. 5. c. 50.	The Ministry of Transport Act 1919.	In section 17, paragraph (b) of subsection (1) and subsection (2).

SCH. 6.

Chapter	Short Title	Extent of Repeal
19 & 20 Geo. 5. c. 25.	The Local Government (Scotland) Act 1929.	In Schedule 5, paragraph 3.
1 Edw. 8 & 1 Geo. 6. c. 5.	The Trunk Roads Act 1936.	Section 6(4).
1 Edw. 8 & 1 Geo. 6. c. 12.	The Firearms Act 1937.	In section 15(1) the words " a licence to use or carry a gun under the Gun Licence Act 1870 or "
10 & 11 Geo. 6. c. 43.	The Local Government (Scotland) Act 1947.	In section 218(1), the words from " with such adjustments " to the word " current " and the words from " For the purposes of this subsection " to the end of the subsection.
10 & 11 Geo. 6. c. 53.	The Town and Country Planning (Scotland) Act 1947.	In section 89, subsections (1) to (3).
11 & 12 Geo. 6. c. 26.	The Local Government Act 1948.	In section 132, subsection (10)(d).
11 & 12 Geo. 6. c. 45.	The Agriculture (Scotland) Act 1948.	In section 53, the words from " but nothing " onwards.
14 Geo. 6. c. 39.	The Public Utilities Street Works Act 1950.	In section 27, in subsection (3), the words from " (in the order " to " declare) " .
4 & 5 Eliz. 2. c. 60.	The Valuation and Rating (Scotland) Act 1956.	Section 17.
7 & 8 Eliz. 2. c. 55.	The Dog Licences Act 1959.	<p>In section 22, subsection (4)(b).</p> <p>Section 1(2).</p> <p>In section 4, the words from " if the owner " in subsection (1) to the end of the section.</p> <p>Sections 6, 8 and 9(2).</p> <p>In section 10(1) the words " This subsection shall not apply to Scotland. " .</p> <p>Section 10(2).</p> <p>In section 11, the words " declaration and certificate of exemption ", " declaration and certificate ", " declaration or certificate of exemption " and " declaration or certificate " .</p> <p>In section 13, paragraph (b), the word " or " immediately preceding that paragraph, the words " or certificate, as the case may be ", the words " an authorised officer or ", the words " officer or ", and the words from " In this section " to the end of the section.</p> <p>Section 14.</p> <p>Section 7(3).</p> <p>Schedule 2.</p>
1963 c. 12.	The Local Government (Financial Provisions) (Scotland) Act 1963.	