

Status: Point in time view as at 02/02/1991.

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

SCHEDULES

[^{F1F2}SCHEDULE 1

Section 2.]

RATE SUPPORT GRANTS

Textual Amendments

- F1** Sch. 1 repealed (prosp.) by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2), s. 34, Sch. 6
- F2** Schedule 1 as amended by s. 1 of the Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31, SIF 103:2), was by s. 1(2) of that Act set out in Schedule 1 to that Act

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 be apportioned to all regions, islands areas and districts on such basis as may be prescribed.
- 2 (1) Notwithstanding the provisions of paragraph 1 above, the Secretary of State may, as respects any year, make provision for the apportionment of a prescribed part of the needs element among authorities incurring extraordinary expenses, by reference to so much of the estimated extraordinary expenses of each such authority as he may determine to be appropriate to be taken into account for the purposes of this paragraph.
- (2) In this paragraph “extraordinary expenses” means expenses of such categories and for such purposes as the Secretary of State, after consultation with such associations of local authorities as appear to him to be concerned, may determine should be supported by an apportionment under this paragraph; and in determining the amount of the estimated extraordinary expenses of an authority to be taken into account for any year, the Secretary of State—
- shall have regard to the expected income of that authority for that year; and
 - may have regard to the extent by which the extraordinary expenses for a previous year exceeded or fell short of the estimated extraordinary expenses of the authority for that year.

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[^{F3}2A Notwithstanding the provisions of paragraph 1 above, the Secretary of State may, as respects the year 1988–89, make provision for the apportionment of a prescribed part of the needs element to any local authority which, under paragraph (c) of subsection (5) of section 4 of the Local Government (Financial Provisions etc.) (Scotland) Act 1962, reduces or remits rates leviable for that year in respect of the lands and heritages mentioned in the said paragraph (c) or such class as he may determine of such lands and heritages, and such an apportionment shall be by reference to the amount of the reduction or remission granted by the authority as estimated by the Secretary of State or so much of that amount as he may determine to be appropriate to be taken into account for the purposes of this paragraph.]

Textual Amendments

F3 Sch. 1 Pt. I para. 2A inserted by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2, 103:2\)](#), **s. 27**.

3 Notwithstanding the provisions of paragraph 1 above 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 or of a prescribed amount of the needs element to such classes of authorities or to any such authority as may be prescribed.

[^{F4}3A Without prejudice to sections 5 and 5A of this Act or to the generality of paragraphs 1 and 3 above, the Secretary of State may, in prescribing a basis for apportionment under either of those paragraphs or in providing for apportionment under paragraph 3 above, have regard to the extent to which, in his opinion, either or both—
(a) the actual expenditure of an individual authority has conformed (whether or not in the year for which the amount of the needs element is payable);
(b) the estimated expenditure of such an authority conforms, with any guidance issued by him, before the start of the year to which the expenditure relates, as to what that expenditure ought to be.]

Textual Amendments

F4 Sch. 1 Pt. I para. 3A inserted by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2, 103:2\)](#), **s. 1**.

Adjustment of the needs element payable to local authorities

4

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.

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- (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, for apportioning the aggregate among such classes of local authority as may be specified in the regulations, and for giving effect to the apportionment by means of increases or decreases in the needs element payable to such authorities as may be so specified 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.

PART II

THE RESOURCES ELEMENT

- 1 No payment in respect of the resources element shall be made to a local authority for any year unless in that year the product of a rate of one penny in the pound for the authority's area is less than the standard penny rate product for the area.
- 2 Subject to . . . ^{F5}paragraph 3 below, the amount of the resources element payable to a local authority for any year shall be the product of—
- (a) the number of pence in the pound of the regional, general or district rate, as the case may be or, where the Secretary of State is, as regards the local authority, satisfied—
- (i) that they have fixed a rate higher than that required to provide the sufficient moneys mentioned in section 108(2) of the Local Government (Scotland) Act ^{M1}1973; or
- (ii) as is mentioned in subsection (1)(c), as read with subsection (1A), of section 5 of this Act,
- such lesser number of pence in the pound of that rate as the Secretary of State considers appropriate, and
- (b) the difference between the rate products mentioned in paragraph 1 above.

Textual Amendments

F5 Words repealed by [Local Government and Planning \(Scotland\) Act 1982 \(c. 43, SIF 81:2\)](#), s. 66(2), [Sch. 4 Pt. I](#)

Marginal Citations

M1 [1973 c.65 \(81:2\)](#).

- 3 (1) If, after the amount of the resources element payable to a local authority for any year has been determined under paragraph 2 above—
- (a) the rateable values of lands and heritages in the authority's area are reduced with effect from a date on or before that which is relevant for determining

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the product of a rate of one penny in the pound for the authority’s area for that year; and

- (b) the effect of that reduction is to produce a reduction in the said product which is of such a magnitude that, expressed as a percentage of the initially ascertained figure, it exceeds such percentage as may be specified for the purposes of this paragraph in regulations made by the Secretary of State; and
- (c) the authority by notice in writing request the Secretary of State to give a direction under this paragraph; the Secretary of State shall direct that the amount of the resources element payable to the authority for that year shall be recalculated in accordance with the following provisions of this paragraph and a further payment on account of that element shall be made to the local authority accordingly.

(2) Where sub-paragraph (1) above applies—

- (a) the product of a rate of one penny in the pound for the local authority’s area for the year concerned shall be recalculated by treating the initially ascertained figure as reduced by the amount of the excess referred to in sub-paragraph (1)(b) above,
- (b)^{F6}, paragraph 2 above shall have effect accordingly for the purpose of determining the amount which, on the basis of that recalculation, would have been payable to the authority for that year.

(3) The further payment referred to in sub-paragraph (1) above shall be an amount equal to the difference between the amount previously paid to the authority for the year concerned on account of the resources element and the amount determined as mentioned in sub-paragraph (2)(b) above.

(4) In this paragraph “the initially ascertained figure”, in relation to any year, means the product of a rate of one penny in the pound ascertained for the purposes of paragraph 2 above.

(5)^{F7}

Textual Amendments

F6 Words repealed by [Local Government and Planning \(Scotland\) Act 1982 \(c. 43, SIF 81:2\)](#), s. 66(2), **Sch. 4 Pt. I**

F7 [Sch. 1 Pt. II para. 3\(5\)](#) repealed by [Local Government and Planning \(Scotland\) Act 1982 \(c. 43, SIF 81:2\)](#), s. 66(2), **Sch. 4 Pt. I**

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 and different amounts in the pound may be so prescribed for the areas of different rating authorities.

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- 2 The amount of the domestic element payable to a rating 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.

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 rating 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 new penny rate; and any reduction made in pursuance of section 7 of this Act shall be disregarded in computing the product of a new penny rate for those purposes.

SCHEDULE 2

VALUATION OF WATER UNDERTAKINGS

Modifications etc. (not altering text)

- C1 Sch. 2 amended by [Water \(Scotland\) Act 1967 \(c. 78\)](#), s. 2(2), Sch. 2 paras. 17, 18

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, ^[F8] 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.

Textual Amendments

- F8 Words repealed (1.4.1976) by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), s. 39(2), Sch. 6 Pt. II para. 37(a), Sch. 7

Modifications etc. (not altering text)

- C2 Para. 1 excluded by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), s. 6(1), Sch. 1 para. 1

- 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

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undertakings whose values are for the year 1967-68 to be ^{F9}entered in the valuation roll referred to in ^{F9}determined by the Assessor in accordance with] paragraph 1 above, and such value so determined, or as modified under paragraph 3 below, is in this Schedule known as “the norm”.

Textual Amendments

F9 Words “determined” to “with” substituted for words “entered” to “in” (1.4.1976) by [Local Government \(Scotland\) Act 1975 \(c. 30\), s. 39\(2\), Sch. 6 Pt. II para. 37\(b\)](#)

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 ^{F10}31st December] ^{F10}such date as may be prescribed] 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 subparagraphs (a) to (f) of paragraph 5 below.

Textual Amendments

F10 Words “such” to “prescribed” substituted for words “31st December” (1.4.1976) by [Local Government \(Scotland\) Act 1975 \(c. 30\), s. 39\(2\), Sch. 6 Pt. II para. 37\(c\)](#)

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

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- (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

Modifications etc. (not altering text)

C3 Pt. II amended by [Water \(Scotland\) Act 1967 \(c. 78\)](#), [Sch. 2 para. 18](#)

- 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

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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”).
- 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

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the foregoing provisions of this Schedule, shall be taken to be the rateable value of that undertaking for that year and the Assessor shall [^{F11}give a direction under section 5 of the ^{M2}Local Government (Scotland) Act 1975 to the local assessor to] enter that value in the valuation roll.

Textual Amendments

F11 Words inserted (1.4.1976) by [Local Government \(Scotland\) Act 1975 \(c. 30\), s. 39\(2\), Sch. 6 Pt. II para. 37\(d\)](#)

Modifications etc. (not altering text)

C4 [S. 16, Sch. 2](#) repealed in respect of any year subsequent to 1984-85 by [S.I. 1985/197, art. 8](#)

Marginal Citations

M2 [1975 c. 30.](#)

- 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 [^{F12}give a direction under section 5 of the ^{M3}Local Government (Scotland) Act 1975 to the local assessor to] enter that value in the valuation roll.

Textual Amendments

F12 Words inserted (1.4.1976) by [Local Government \(Scotland\) Act 1975 \(c. 30\), s. 39\(2\), Sch. 6 Pt. II para. 37\(e\)](#)

Marginal Citations

M3 [1975 c. 30.](#)

- 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 [^{F13}31st December][^{F13}such date as may be prescribed] 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 . . . ^{F14} 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.

Textual Amendments

F13 Words “such” to “prescribed” substituted for words “31st December” (1.4.1976) by [Local Government \(Scotland\) Act 1975 \(c. 30\), s. 39\(2\), Sch. 6 Pt. II para. 37\(f\)](#)

F14 Words repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\), Sch. 9 para. 72\(c\), Sch. 29](#)

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- 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 F15

Textual Amendments

F15 Sch. 2 para. 22 repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), [Sch. 9 para. 72\(b\)](#), Sch. 29

- [^{F16}23 The Assessor shall no longer be required under section 23 of the ^{M4}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.]

Textual Amendments

F16 Para. 23 repealed (1.4.1976) by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), s. 39(2), Sch. 6 Pt. II para. 37(g), [Sch. 7](#)

Marginal Citations

M4 1854 c. 91.

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.

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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—
- F17
-
- “limits of supply” has the meaning assigned to it by section 5(3) of the ^{M5}Water (Scotland) Act 1946;
- “public water rate” and “domestic water rate” have the meanings assigned to them by section 1 of the ^{M6}Water (Scotland) Act 1949;
- “rating area” means the area [^{F18}of an islands council or of a district council];
- F19
-
- “unit” means a thousand gallons of water;
- [^{F20}“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.

Textual Amendments

- F17** Definition of “burgh” repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\), Sch. 9 para. 72\(c\), Sch. 29](#)
- F18** Words substituted by [Local Government \(Scotland\) Act 1973 \(c. 65\), Sch. 9 para. 72\(c\)](#)
- F19** Definition of “separately rated area” repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\), Sch. 9 para. 72\(c\), Sch. 29](#)
- F20** Definition of “valuation roll” repealed (1.4.1976) by [Local Government \(Scotland\) Act 1975 \(c. 30\), Sch. 6 Pt. II para. 37\(g\), Sch. 7](#)

Marginal Citations

- M5** 1946 c. 42.
- M6** 1949 c. 31.

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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 ^{M7}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 [^{F21}net] 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,
 - (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.

Textual Amendments

F21 Word substituted by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), s. 6, [Sch. 1 Pt. III para. 24](#)

Marginal Citations

M7 1956 c. 60.

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.

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- 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,
- 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.
- (6) In the application of section ^{F22}192 of the ^{M8}Local Government (Scotland) Act 1973] 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.

Textual Amendments

F22 Words substituted by [Local Government \(Scotland\) Act 1975 \(c. 30\), Sch. 6 Pt. II para. 38](#)

Marginal Citations

M8 [1973 c. 65.](#)

Status: Point in time view as at 02/02/1991.

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

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.

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

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

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.

SCHEDULE 4

Section 42.

LICENCES ETC.

PART I

F23

...

Textual Amendments

F23 Ss. 42(1), 48(2), Sch. 4 Pt. I, Sch. 6 repealed by Statute Law (Repeals) Act 1974 (c. 22), Sch. Pt. XI

PART II

VARIATION OF FEES FOR LICENCES, REGISTRATION, ETC.

<i>Enactments Specifying Fees</i>	<i>Relevant Minister or Department</i>
1.	Sections 2, 7 and 13 of the Game Licences Act 1860. M9
2.	... F24
3.	Section 5 of the M10 The Treasury. Customs and Inland Revenue Act 1883
4.	... F24
[^{F25} 4A.]	[^{F25} Section 5(3) of the Pedlars Act 1871.] [^{F25} The Secretary of State.]
5.	... F26
6.	Sections 15, 18 and 21 of the M11 Explosives Act 1875.
7.	Section 275 of the

Status: Point in time view as at 02/02/1991.

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

- M12
Burgh Police (Scotland) Act 1892 in relation to vendors of small wares.
8. Section 396 of the
M13
Burgh Police (Scotland) Act 1892.
9. Paragraph 2(d) of Schedule 5 to the
M14
Burgh Police (Scotland) Act 1892.
10. . . .
F27
11. Section 5(1) of the The Secretary of State.
M15
Official Secrets Act 1920.
12. Section 5(3) of the
M16
Performing Animals (Regulation) Act 1925.
13. . . .
F28
14. Section 2(5) of the
M17
Slaughter of Animals (Scotland) Act 1928.
15. Schedule 1 to the
M18
Petroleum (Consolidation) Act 1928.
16. Section 1(4) of the
M19
Petroleum (Transfer of Licences) Act 1936.
17. . . .
F29
18. . . .
F30
19. Section 4(1)(b) of the
M20
War Charities Act 1940 (including paragraph (b) as applied by Section 41 of the
M21
National Assistance Act 1948).
20. Section 37(2) of the
M22
National Assistance Act 1948 (including subsection (2) as applied by Section 19 of the
M23
Mental Health (Scotland) Act 1960).

Status: Point in time view as at 02/02/1991.

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

21. Section 1(2) of the
M24
Pet Animals Act 1951.
22. . . .
F28
23. Section 30(1) of the
M25
Adoption Act 1958.
24. . . . The Secretary of State.
F31
25. [^{F32}Section 12(3) of the ^{M26}Mental Health (Scotland) Act
1984].
26. Paragraph 11 of Schedule 2, paragraph 12 of Schedule 3, . . .
F33
. . .
F34
to the
M27
Betting, Gaming and Lotteries Act 1963.
27. Section 1(2) of the
M28
Animal Boarding Establishments Act 1963.
28. Section 1(2) of the The Secretary of State.
M29
Riding Establishments Act
1964.
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.

Textual Amendments

- F24** Entries 2, 4 repealed by [Consumer Credit Act 1974 \(c. 39\), s. 192\(4\), Sch. 5](#)
- F25** [Sch. 4 Pt. II para. 4A](#) inserted by [Local Government \(Miscellaneous Provisions\) \(Scotland\) Act 1981 \(c. 23, SIF 81:2\), s. 40, Sch. 3 para. 12](#)
- F26** [Sch. 4 Pt. II entry 5](#) repealed by [Theatres Act 1968 \(c. 54\), Sch. 3](#)
- F27** [Sch. 4 Pt. II para. 10](#) repealed by [Cinemas Act 1985 \(c. 13, SIF 45A\), s. 24\(2\), Sch. 3](#)
- F28** [Sch. 4 Pt. II paras. 13, 22](#) repealed by [Local Government, Planning and Land Act 1980 \(c. 65, SIF 81:1, 2\), s. 194, Sch. 34 Pt. VI](#)
- F29** [Sch. 4 Pt. II entry 17](#) repealed by [Firearms Act 1968 \(c. 27\), Sch. 7](#)
- F30** [Sch. 4 Pt. II entry 18](#) repealed by [National Health Service \(Scotland\) Act 1972 \(c. 58\), Sch. 7 Pt. II](#)
- F31** [Sch. 4 Pt. II para. 24](#) repealed by [Local Government Act 1988 \(c. 9, SIF 81:1\), s. 41, Sch. 7 Pt. IV](#)
- F32** Words substituted by [Mental Health \(Scotland\) Act 1984 \(c. 36, SIF 85\), s. 127\(1\), Sch. 3 para. 8](#)
- F33** Words repealed by virtue of [Lotteries Act 1975 \(c. 58, SIF 12:1\), s. 20\(3\), Sch. 4 para. 5](#) and [Lotteries and Amusements Act 1976 \(c. 32, SIF 12:1\), s. 25\(3\), Sch. 5](#)
- F34** Words repealed by [Lotteries Act 1975 \(c. 58, SIF 12:1\), s. 20\(4\), Sch. 5](#)

Status: Point in time view as at 02/02/1991.

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

Marginal Citations

- M9 1860 c. 90.
- M10 1883 c. 10.
- M11 1875 c. 17.
- M12 1892 c. 55.
- M13 1892 c. 55.
- M14 1892 c. 55.
- M15 1920 c. 75.
- M16 1925 c. 38.
- M17 1928 c. 29.
- M18 1928 c. 32.
- M19 1936 c. 27.
- M20 1940 c. 31.
- M21 1948 c. 29.
- M22 1948 c. 29.
- M23 1960 c. 61.
- M24 1951 c. 35.
- M25 1958 c. 5 (7 & 8 Eliz. 2).
- M26 1984 c. 36.
- M27 1963 c. 2.
- M28 1963 c. 43.
- M29 1964 c. 70.

SCHEDULE 5

Section 48.

CONSEQUENTIAL AMENDMENTS

The ^{M30} Local Government Act 1948

Marginal Citations

- M30 1948 c. 26

1 F35

Textual Amendments

- F35 Ss. 11(3), 36, 37, 39, Sch. 5 paras. 1, 4 repealed by Local Government (Scotland) Act 1973 (c. 65), Sch. 29

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 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.”

Status: Point in time view as at 02/02/1991.

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

Modifications etc. (not altering text)

- C5** The text of ss. 13 para. (b), 21, 48(1), Sch. 5 paras. 2, 5 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991

The^{M31}Local Government (Scotland) Act 1947

Marginal Citations

M31 1947 c. 43

- 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”.

Modifications etc. (not altering text)

- C6** The text of ss. 13 para. (b), 21, 48(1), Sch. 5 paras. 2, 5 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991

F36⁴

Textual Amendments

F36 Ss. 11(3), 36, 37, 39, Sch. 5 paras. 1, 4 repealed by Local Government (Scotland) Act 1973 (c. 65), Sch. 29

The^{M32}Town and Country Planning (Scotland) Act 1959

Marginal Citations

M32 1959 c. 70.

- 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”.

Modifications etc. (not altering text)

- C7** The text of ss. 13 para. (b), 21, 48(1), Sch. 5 paras. 2, 5 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991

Status: Point in time view as at 02/02/1991.

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

F37F37 SCHEDULE 6

Textual Amendments

F37 Ss. 42(1), 48(2), Sch. 4 Pt. I, Sch. 6 repealed by Statute Law (Repeals) Act 1974 (c. 22), **Sch. Pt. XI**

.....
F37

Status:

Point in time view as at 02/02/1991.

Changes to legislation:

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