



Rating (Disabled Persons) Act 1978

1978 CHAPTER 40

Provisions for Scotland

4 Rebates for lands and heritages with special facilities for disabled persons.

- (1) Subject to the provisions of this Act, the rating authority for any area in Scotland shall grant a rebate in respect of the rates chargeable on any lands and heritages which are situated in the area and to which this section applies.
- (2) This section applies to—
 - (a) lands and heritages in which a room other than a bathroom or lavatory is predominantly used (whether for providing therapy or for other purposes) by and is required for meeting the needs of a disabled person who resides in the lands and heritages;
 - (b) lands and heritages in which there is an additional bathroom or lavatory which is required for meeting the needs of a disabled person who resides in the lands and heritages;
 - (c) lands and heritages which are equipped with a heating installation for providing heating in two or more rooms, being heating required for meeting the needs of a disabled person who resides in the lands and heritages;
 - (d) lands and heritages in which there is any other facility which is required for meeting the needs of a disabled person who resides in the lands and heritages;
 - (e) lands and heritages in which there is sufficient floor space to permit the use of a wheelchair used by and required for meeting the needs of a disabled person who resides in the lands and heritages;
 - (f) lands and heritages which include or consist of a garage, carport or land used otherwise than temporarily for accommodating a vehicle used by and required for meeting the needs of a disabled person,

and so much of the lands and heritages as is, in terms of this subsection, referable to the needs of the disabled person is hereinafter in this section referred to as the “special facility”.

- (3) In subsection (2) above—

Changes to legislation: There are currently no known outstanding effects for the Rating (Disabled Persons) Act 1978, Cross Heading: Provisions for Scotland. (See end of Document for details)

- (a) references to anything being required for meeting the needs of a disabled person are references to its being essential or of major importance to his well-being by reason of the nature and extent of his disability; and
 - (b) references to a disabled person who resides in lands and heritages include references to a disabled person who is usually resident there.
- (4) The person entitled to a rebate under this section is—
- (a) the disabled person if he is the occupier of the lands and heritages or makes payments by way of rent in respect of all or any of them; or
 - (b) any person who is a member of the same household as the disabled person and either is the occupier of the lands and heritages or makes such payments as aforesaid.
- (5) The rebate in respect of—
- (a) any lands and heritages other than those within subsection (2)(e) above shall be so much of the rates chargeable in respect of those lands and heritages for the rebate period as is attributable to the special facility;
 - (b) lands and heritages within subsection (2)(e) above shall be equal to the rates which would be chargeable on the special facility for the rebate period if its rateable value were £30 or such other amount as may be prescribed by order made by the Secretary of State;
- but where the lands and heritages qualify for rebate for part only of a rebate period the rating authority may, if they think fit, reduce the rebate by the proportionate amount or any lesser amount.
- An order under this subsection shall be made by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament and the power to make such an order includes power to vary or revoke a previous order.
- (6) For the purposes of calculating the rebate under subsection (5)(a) above the assessor shall certify what amount of rateable value is attributable to the special facility and, subject to subsection (8) below, the assessor's certificate shall be conclusive.
- (7) The rating authority may, if they think fit, increase the rebate under subsection (5)(b) above by an additional amount equal to one-fifth of the amount of that rebate.
- (8) An appeal shall lie in respect of a certificate under subsection (6) above, and a complaint may be made about such a certificate, in either case to the [^{F1}First-tier Tribunal for Scotland]; and the provisions of the previous Valuation Acts relating to applications to the assessor for redress, to appeals and complaints to the [^{F1}First-tier Tribunal for Scotland] and to appeals from [^{F2}that Tribunal] to the Lands Valuation Appeal Court shall, with the necessary modifications, apply for the purposes of this subsection.
- (9) Where the person entitled to a rebate under this section is also entitled to a rebate under [^{F3}the housing benefit scheme (whether or not modified under section 28 of the Social Security Act [^{F4}1986 or section 134 of the Social Security Administration Act 1992))] in respect of the same lands and heritages and the same period, that scheme shall have effect as if the rates chargeable on the lands and heritages for that period were reduced by the amount of the rebate under this section.

Changes to legislation: There are currently no known outstanding effects for the Rating (Disabled Persons) Act 1978, Cross Heading: Provisions for Scotland. (See end of Document for details)

Textual Amendments

- F1** Words in s. 4(8) substituted (1.4.2023) by [The First-tier Tribunal for Scotland \(Transfer of Functions of Valuation Appeals Committees\) Regulations 2023 \(S.S.I. 2023/45\)](#), reg. 1(2), **sch. 2 para. 7(2)(a)** (with sch. 1 paras. 1-4, 13-20)
- F2** Words in s. 4(8) substituted (1.4.2023) by [The First-tier Tribunal for Scotland \(Transfer of Functions of Valuation Appeals Committees\) Regulations 2023 \(S.S.I. 2023/45\)](#), reg. 1(2), **sch. 2 para. 7(2)(b)** (with sch. 1 paras. 1-4, 13-20)
- F3** Words substituted by virtue of [Social Security Act 1986 \(c. 50, SIF 113:1\)](#), s. 86(1), **Sch. 10 para. 49(c)**
- F4** Words in s. 4(9) substituted (1.7.1992) by [Social Security \(Consequential Provisions\) Act 1992 \(c. 6\)](#), ss. 4, 7(2), **Sch. 2 para.48**

5 Rebates for institutions in Scotland for the disabled.

- (1) Subject to the provisions of this Act, the rating authority for any area in Scotland shall grant a rebate in respect of the rates chargeable on any lands and heritages situated in the area which are occupied by a local authority or other body [^{F5}and are used—
- (a) wholly for one or more of the purposes specified in subsection (2) below; or
 - (b) partly for one or more of those purposes and partly for purposes ancillary thereto.]

[^{F5}if half or more of the floor area of so much of any building or, where there are more than one, those buildings as is comprehended in the lands and heritages is used exclusively for one or more of the purposes specified in subsection (2) below or purposes ancillary thereto, or is available so to be used.]

- (2) The said purposes are—
- (a) the provision of residential accommodation for the care of persons suffering from illness or the after-care of persons who have been suffering from illness;
 - (b) the provision of facilities for training or keeping suitably occupied persons suffering from illness or persons who have been suffering from illness;
 - (c) the provision of such accommodation or facilities as are mentioned in paragraph (a) or (b) above for disabled persons not falling within that paragraph;
 - (d) the provision of welfare services for disabled persons;
 - (e) the provision of facilities under section 15 of the ^{M1}Disabled Persons (Employment) Act 1944;
 - (f) the provision of a workshop or of other facilities under section 3(1) of the ^{M2}Disabled Persons (Employment) Act 1958.

- (3) In subsection (2) above—

“care” does not include the provision of medical, surgical or dental treatment, but without prejudice to subsection (1)(b) above;

“illness” has the meaning given by section 108(1) of the ^{M3}National Health Service (Scotland) Act 1978;

“welfare services” means services or facilities (by whomsoever provided) of a kind which a local authority have power to provide under the ^{M4}Social Work (Scotland) Act 1968.

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- (4) The person entitled to a rebate under this section is the occupier of the lands and heritages.
- [^{F6}(5) The rebate in respect of any lands and heritages shall be equal to the rates chargeable on the lands and heritages for the rebate period but where the lands and heritages qualify for rebate for part only of a rebate period the rebate shall be proportionately reduced.]
- [^{F6}(5) The rebate under this section in respect of any lands and heritages shall be so much of the rates chargeable on the lands and heritages as is attributable to so much of the lands and heritages as is used exclusively for one or more of the purposes specified in subsection (2) above or purposes ancillary thereto or is available so to be used; and, where the lands and heritages qualify for rebate for part of a rebate period, the rebate shall be proportionately reduced.
- (5A) For the purposes of calculating the rebate under this section, the assessor shall certify what amount of rateable value is attributable to so much of the lands and heritages as is used as mentioned in subsection (5) above or is available so to be used and, subject to subsection (7) below, the assessor's certificate shall be conclusive.]
- (6) Where the person entitled to a rebate under this section is also entitled to relief under section 4 of the ^{M5}Local Government (Financial Provisions etc.) (Scotland) Act 1962 (relief for charitable and other organisations) in respect of the same lands and heritages and the same period, that section shall have effect as if the rates chargeable on the lands and heritages for that period were reduced by the amount of the rebate.
- [^{F7}(7) An appeal shall lie in respect of a certificate under subsection (5A) above and a complaint may be made about such a certificate in either case to the [^{F8}First-tier Tribunal for Scotland]; and the provisions of the previous Valuation Acts relating to application to the assessor for redress, to appeals and complaints to the [^{F8}First-tier Tribunal for Scotland] and to appeals from [^{F9}that Tribunal] to the Lands Valuation Appeal Court shall, with the necessary modifications, apply for the purposes of this subsection.]

Textual Amendments

- F5** Words commencing “if half or more” substituted (S.) for words commencing “and are” by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), **s. 5(1)(a)**
- F6** [S. 5\(5\)](#) commencing “The rebate under this section” and subsection (5A) substituted (S.) for [S. 5\(5\)](#) commencing “The rebate in respect of” by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), **s. 5(1)(b)**
- F7** [S. 5\(7\)](#) inserted by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), **s. 5(1)(c)**
- F8** Words in [s. 5\(7\)](#) substituted (1.4.2023) by [The First-tier Tribunal for Scotland \(Transfer of Functions of Valuation Appeals Committees\) Regulations 2023 \(S.S.I. 2023/45\)](#), reg. 1(2), **sch. 2 para. 7(2)(a)** (with sch. 1 paras. 1-4, 13-20)
- F9** Words in [s. 5\(7\)](#) substituted (1.4.2023) by [The First-tier Tribunal for Scotland \(Transfer of Functions of Valuation Appeals Committees\) Regulations 2023 \(S.S.I. 2023/45\)](#), reg. 1(2), **sch. 2 para. 7(3)(b)** (with sch. 1 paras. 1-4, 13-20)

Marginal Citations

- M1** 1944 c. 10.
M2 1958 c. 33.
M3 1978 c. 29.

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M4 1968 c. 49.
M5 1962 c. 9.

6 Administration and appeals in Scotland.

- (1) No rebate shall be granted except on an application made to the rating authority by the person entitled to the rebate; and any such application shall contain such information as the authority may reasonably require.
- (2) A rebate shall be granted for such period, being a financial year or part of a financial year, as the rating authority may determine (in this Act referred to as a “rebate period”).
- (3) No rebate shall be granted—
 - (a) for any period before the coming into force of this Act; or
 - (b) except in such circumstances and to such extent as the rating authority may determine, for any period before the beginning of the financial year in which the application is made.
- (4) A rebate may be granted either by making a payment of the amount of the rebate or, where the person entitled is the occupier of the lands and heritages, by reducing the rates payable by him.
- (5) An applicant for a rebate whose application is refused by the rating authority may appeal to the sheriff; and if the sheriff allows the appeal he may direct that the rebate shall be granted.
- [^{F10}(5A) A person who has been granted a rebate under section 5 of this Act but is nevertheless dissatisfied with the amount of rebate may appeal to the sheriff; and if the sheriff allows the appeal he may give the rating authority such direction as respects the matters mentioned in subsection (5) of that section as he thinks fit.]
- (6) An appeal shall lie, on any question of law, from a decision of the sheriff under subsection (5) [^{F11}or (5A)]above.
- (7) In this section “rebate” means a rebate under section 4 or section 5 of this Act.

Textual Amendments

- F10** S. 6(5A) inserted (S.) by Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31, SIF 103:2), s. 5(2)(a)
- F11** Words inserted (S.) by Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31, SIF 103:2), s. 5(2)(b)

[^{F127} Alteration of the valuation roll in Scotland.

- (1) The assessor shall alter the valuation roll to give effect to any alteration in the gross annual value of any lands and heritages or any other consequence of the repeal by this Act of section 8(1) of the ^{M6}Valuation and Rating (Scotland) Act 1956 (subjects excluded from the valuation roll), and section 3 of the ^{M7}Local Government (Scotland) Act 1975 (procedure following alteration of the valuation roll) shall apply to an alteration in the valuation roll under this section.

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- (2) An alteration in the valuation roll under this section shall have effect as from 1st April 1979, or as from the beginning of the year in which it is made, whichever is the later.]

Textual Amendments

- F12** S. 7 repealed (S.) by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2\)](#), s. 34, [Sch. 6](#)

Marginal Citations

- M6** 1956 c. 60.
M7 1975 c. 30.

Changes to legislation:

There are currently no known outstanding effects for the Rating (Disabled Persons) Act 1978,
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