



# Water (Scotland) Act 1980

## 1980 CHAPTER 45

### PART IV

#### FINANCE

#### **[<sup>F1</sup>40 Non-domestic water rate.**

- (1) Subject to the provisions of this Part of this Act [<sup>F2</sup>and section 6(1A) of the Local Government (Scotland) Act 1975 (exemption of formula valued premises from non-domestic water rate)] each council of a region or an islands area shall, in respect of the financial year 1989-90 and each subsequent financial year, determine a non-domestic water rate, which shall be levied in respect of those lands and heritages described in subsection (2) below—
  - (a) which are subjects (other than part residential subjects) in respect of which there is an entry in the valuation roll, according to their net annual value; or
  - (b) which are part residential subjects, according to that part of their net annual value which is shown in the apportionment note as relating to the non-residential use of those subjects.
- (2) The lands and heritages mentioned in subsection (1) above are lands and heritages—
  - (a) in respect of which the water authority is supplying water, whether for domestic or for non-domestic purposes; and
  - (b) which are not being—
    - (i) wholly supplied with water by meter, or
    - (ii) occupied by a water authority for the purposes of a water undertaking or by a water development board.
- (3) The person who is liable to pay the non-domestic water rate in respect of any lands and heritages shall be the person who is liable to pay non-domestic rates in respect of those lands and heritages [<sup>F3</sup>or who would be liable to pay those non-domestic rates but for any enactment which exempts the lands and heritages from those rates or by or under which any relief or remission from liability for those rates is given.]

*Status: Point in time view as at 01/02/1991. This version of this provision has been superseded.*

*Changes to legislation: Water (Scotland) Act 1980, Section 40 is up to date with all changes known to be in force on or before 05 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

- (4) Each council of a region or islands area shall, in respect of the financial year 1989-90 and each subsequent financial year, determine, before such date as may be prescribed in relation to each of those years, such amount of the non-domestic water rate as will provide sufficient moneys to meet the proportion of their estimated expenditure for that year which they have determined under paragraph 2 of Schedule 5 to the Abolition of Domestic Rates Etc. (Scotland) Act 1987 is to be met out of that rate.
- (5) The non-domestic water rate shall not be leviable in respect of any premises, being lands and heritages situated within the region or area of a council of a region or islands area, unless a supply of water provided by a water authority is used for any purposes for or in connection with which the premises are used or by or for persons employed or otherwise engaged on or about the premises in connection with such purpose.
- (6) Where premises are for the first time provided with a supply of water otherwise than on the first day of a financial year, the person who is liable to pay the non-domestic water rate shall be liable to pay in respect of that year such part only of that rate which would be leviable if a supply had been provided throughout that year as is proportionate to the part of that year which had not elapsed when the supply was provided.
- (7) ..... F4]

#### Textual Amendments

- F1** S. 40 substituted by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2, 103:2\)](#), s. 25, **Sch. 5 Pt. IV para. 29**
- F2** Words inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), s. 145, **Sch. 6 para. 19(a)**
- F3** Words inserted (*retrospectively*) by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), s. 145, **Sch. 6 para. 16**
- F4** Subsection (7) repealed by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), ss. 145, 194(4), **Sch. 6 para. 19(b), Sch. 12 Pt. II**

#### Modifications etc. (not altering text)

- C1** S. 40 extended by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2, 103:2\)](#), s. 25, **Sch. 5 Pt. I para. 12**

**Status:**

Point in time view as at 01/02/1991. This version of this provision has been superseded.

**Changes to legislation:**

Water (Scotland) Act 1980, Section 40 is up to date with all changes known to be in force on or before 05 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.