



Water (Scotland) Act 1980

1980 CHAPTER 45

PART IV

FINANCE

48 Levying of, and exemptions from, rates.

- (1) The provisions of Part XI of the ^{M1}Local Government (Scotland) Act 1947 (which relate to the levy and collection of rates and to requisitions), Part VII of the ^{M2}Local Government (Scotland) Act 1973 and sections 7 to 10 of the ^{M3}Local Government (Scotland) Act 1975 shall, in their application to the [^{F1}non-domestic water rate] levied under this Part, have effect subject to such adaptations and modifications as may be prescribed.
- (2) The amount of the annual value of any lands and heritages according to which the [^{F2}non-domestic water rate] is leviable in accordance with the foregoing provisions of this Part shall, if it includes a fraction of a pound, be increased or reduced as the case may be, to the nearest complete pound or, if the fraction is 50 pence, the fraction shall be disregarded.
- (3) Nothing in this part shall affect the total exemption from any rates [^{F3}or charges] conferred in respect of any lands and heritages by or under any enactment in force at the passing of the ^{M4}Water (Scotland) Act 1949.

Textual Amendments

- F1** Words substituted by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2, 103:2\), s. 25, Sch. 5 Pt. IV para. 38](#)
- F2** Words substituted by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2, 103:2\), s. 25, Sch. 5 Pt. IV para. 39](#)
- F3** Words inserted by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2\), 103:2, s. 25, Sch. 5 Pt. IV para. 40](#)

Status: Point in time view as at 01/02/1991. This version of this provision has been superseded.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 48 is up to date with all changes known to be in force on or before 06 July 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)

Marginal Citations

M1 1947 c. 43.

M2 1973 c. 65.

M3 1975 c. 30.

M4 1949 c. 31.

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Point in time view as at 01/02/1991. This version of this provision has been superseded.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 48 is up to date with all changes known to be in force on or before 06 July 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.