



Rating and Valuation (Amendment) (Scotland) Act 1984

1984 CHAPTER 31

An Act to amend the law of Scotland as regards rating, valuation and local government finance and for connected purposes. [26th June 1984]

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

RATING AND LOCAL GOVERNMENT FINANCE

1 Basis of apportionment of needs element of rate support grants

(1) In Part I of Schedule 1 to the Local Government (Scotland) Act 1966 (which among other things relates to the apportionment of the needs element of rate support grants), after paragraph 3 there shall be inserted the following paragraph—

“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.”.

- (2) Schedule 1 to the said Act of 1966 is set out as amended by this section in Schedule 1 to this Act.

2 Procedure under section 5 of the Local Government (Scotland) Act 1966

- (1) In section 5 of the Local Government (Scotland) Act 1966 (reduction in certain circumstances of rate support grant and rates), after subsection (5) there shall be inserted the following subsection—

“(5A) A report under subsection (1) above may relate to more than one local authority and, if a report so relating is approved by a resolution of the Commons House of Parliament, subsections (4) and (5) above shall, with the necessary modifications, apply in relation to the report.”.

- (2) Sections 2 to 7 of the said Act of 1966 are set out as amended by this section in Schedule 1 to this Act.

3 Power of Secretary of State to control rates

After section 108A of the Local Government (Scotland) Act 1973 there shall be inserted the following sections—

“108B Power of Secretary of State to control rate levels.

- (1) The Secretary of State may, as respects the rates to be determined under section 108 of this Act by local authorities in respect of any financial year, by order prescribe—
- (a) the maximum amount by which those rates may be greater than ; or
 - (b) the minimum amount by which those rates shall be less than,
- the rates so determined in respect of the immediately preceding financial year.
- (2) Any amount prescribed under subsection (1) above—
- (a) may be expressed as a percentage ;
 - (b) shall be prescribed in relation to one or more of the following classes of rate, that is to say—
 - (i) the regional rate ;
 - (ii) the general rate ;
 - (iii) the district rate.
- (3) The Secretary of State may, under subsections (1) and (2) above, prescribe differently in respect of the different classes of rate specified in the said subsection (2).
- (4) Nil may be the amount prescribed under subsection (1) above.
- (5) The Secretary of State shall, before making an order under this section, consult such associations of local authorities as appear to him to be concerned.
- (6) A statutory instrument containing an order under this section shall not have effect until approved by a resolution of the Commons House of Parliament.
- (7) If—
- (a) an order under this section has effect in relation to a local authority ; and

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(b) the authority have not, by the date prescribed under section 108(1) of this Act, determined their rate in accordance with the order, then the authority shall be deemed to have, on that date, determined the rate at which the maximum or, as the case may be, the minimum amount referred to in the order is exactly complied with.

- (8) A reference in this Act (except section 108(1)) or in any other enactment, whether passed or made before or after the passing of this Act, to such rates as are determined under the said section 108 shall be construed as including such rates as are deemed to have been determined under subsection (7) above.

108C Derogations from rates control under section 108B.

- (1) The Secretary of State may, on the application of a local authority, direct that nothing in an order under section 108B of this Act specified in the direction shall apply to the local authority.
- (2) A direction under subsection (1) above may be made subject to such conditions as may be specified in it.
- (3) An application under subsection (1) above shall be in such form and be accompanied by such information as the Secretary of State may direct.
- (4) A direction made under this section may be revoked or amended by a further direction so made.”.

4 Consultation with non-domestic ratepayers

In section 108 of the Local Government (Scotland) Act 1973 (determination of rates) there shall be inserted after subsection (2) the following subsections—

- “(3) Before determining a rate under this section, a local authority shall, in accordance with such procedure as the Secretary of State may direct—
- (a) make available to the persons mentioned in subsection (4) below such information as he may direct; and
- (b) consult those persons on that information and on the rate which the local authority propose to determine.
- (4) The persons referred to in subsection (3) above are—
- (a) those liable to pay rates in respect of lands and heritages other than dwelling-houses (construed in accordance with section 7(3) of the Local Government (Scotland) Act 1966); and
- (b) bodies appearing to the local authority to be representative of persons so liable.
- (5) A direction made under subsection (3) above may be revoked or amended by a further direction so made.
- (6) The duty under subsection (3) above does not apply in relation to the determination of a rate under section 108A of this Act or section 5(4)(b) of the Local Government (Scotland) Act 1966 or in relation to a deemed determination of a rate under the proviso to the said section 5(4)(b) or under section 108B of this Act.”.

5 Premises qualifying for rates relief for institutions for the disabled

(1) In section 5 of the Rating (Disabled Persons) Act 1978 (rate rebates for institutions for the disabled)—

(a) in subsection (1) for the words from " and are " onwards there shall be substituted the following—

“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.”;

(b) for subsection (5) there shall be substituted the following subsections—

“(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.”;

(c) after subsection (6) there shall be inserted the following subsection—

“(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 valuation appeal committee; and the provisions of the previous Valuation Acts relating to application to the assessor for redress, to appeals and complaints to the valuation appeal committee and to appeals from that committee to the Lands Valuation Appeal Court shall, with the necessary modifications, apply for the purposes of this subsection.”.

(2) In section 6 of the said Act of 1978 (administration and appeals)—

(a) after subsection (5) there shall be inserted the following subsection—

“(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.”; and

(b) in subsection (6) after the word " (5) " there shall be inserted the words " or (5A) ".

6 Relief of rates in respect of lands and heritages partly occupied for a short time

After section 243 of the Local Government (Scotland) Act 1947 there shall be inserted the following section—

Status: This is the original version (as it was originally enacted).

“243A Relief of rates in respect of lands and heritages partly occupied for a short time.

- (1) If it appears to the rating authority that part of any lands and heritages included in the valuation roll is unoccupied but will remain so for a short time only, the authority may request the assessor to apportion the rateable value between the occupied and unoccupied parts and on being thus requested the assessor shall apportion the rateable value accordingly.
- (2) As from whichever is the later of the following—
 - (a) the date upon which lands and heritages the rateable value of which has been apportioned under section (1) above became partly occupied ;
 - (b) the commencement of the financial year in which the request under that subsection relating to those lands and heritages was made,until whichever of the events specified in subsection (3) of this section first occurs, the value apportioned to the occupied part of the lands and heritages shall be treated for rating purposes as if it were the rateable value ascribed to the lands and heritages in the valuation roll.
- (3) The events mentioned in subsection (2) above are—
 - (a) the reoccupation of any of the unoccupied part;
 - (b) the end of the financial year in which the request was made;
 - (c) a further apportionment of the value of the lands and heritages taking effect under subsection (1) above.
- (4) Notwithstanding paragraph (b) of subsection (3) above, if it appears to the rating authority that the part of the lands and heritages which was unoccupied at the date of an apportionment of the rateable value thereof under subsection (1) above has continued after the end of the financial year referred to in that paragraph to be unoccupied but will remain so for a short time only, the authority may direct that the apportionment shall continue to have effect for the next financial year ; and subsections (2) and (3)(a) and (c) above shall have effect in relation to that year accordingly.
- (5) In this section, " financial year" has the meaning assigned to it by section 96(5) of the Local Government (Scotland) Act 1973.
- (6) This section shall have effect as if it had come into force on 1st April 1984.”.

7 Relief of rates in respect of non-domestic lands and heritages not in active use

After section 243 of the Local Government (Scotland) Act 1947 there shall be inserted the following section—

“243B Relief of rates in respect of non-domestic lands and heritages not in active use.

- (1) For the purposes of—
 - (a) section 243 of this Act, lands and heritages to which this section applies shall be treated as unoccupied and unfurnished;

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(b) section 243A of this Act and sections 24 to 27 of the Local Government (Scotland) Act 1966 (rating of unoccupied property), lands and heritages to which this section applies shall be treated as unoccupied, if, apart from this section, they would fall to be treated as occupied (or, as the case may be, occupied or furnished) by reason only of there being kept on the lands and heritages plant, machinery or equipment—

(i) which was last used on the lands and heritages when they were last in use ; or

(ii) which is intended for use on the lands and heritages.

(2) This section applies to lands and heritages which are not a dwelling-house, a private garage or private storage premises ; and in this subsection—

(a) " private garage " means a building having a floor area not exceeding 25 square metres which is used wholly or mainly for the accommodation of a motor vehicle; and

(b) " private storage premises" means lands and heritages which are used wholly in connection with a dwelling-house or dwelling-houses and wholly or mainly for the storage of articles of domestic use (including bicycles and similar vehicles) belonging to persons residing there.

(3) For the purposes of subsection (2) of this section lands and heritages that are not in use shall nevertheless be treated as a dwelling-house, a private garage or private storage premises if it appears that, when next in use, they will be lands and heritages of that description.”.

8 Power of Secretary of State to limit estimated rate fund contributions to housing revenue account

(1) After section 23 of the Housing (Financial Provisions) (Scotland) Act 1972 there shall be inserted the following section—

“23A Power of Secretary of State to limit estimated rate fund contributions to housing revenue account.

(1) The Secretary of State may by order impose, as respects a local authority or class thereof specified in the order, a limit to the amount of contribution out of their general fund which the authority or, as the case may be, an authority of the class may estimate that they will carry to the credit of their housing revenue account for the year specified in the order; and it shall be the duty of the local authority so to estimate that amount as not to exceed that limit.

(2) The limit referred to in subsection (1) above may be expressed in whatever way the Secretary of State thinks fit.

(3) An order under this section shall be made by statutory instrument which shall be subject to annulment in pursuance of a resolution of either House of Parliament.

(4) Every local authority shall, during the year 1984-85 and each of the subsequent years, submit to the Secretary of State an estimate of the income and expenditure an account of which they are obliged, under section 23 of this Act, to keep in their housing revenue account for the year next following.

(5) In subsection (1) above, " general fund " means the fund maintained by a local authority under section 93 of the Local Government (Scotland) Act 1973.”.

9 Separate accounts of expenditure by local authorities under section 83 of the Local Government (Scotland) Act 1973.

In section 83 of the Local Government (Scotland) Act 1973 (power of local authorities to incur expenditure for certain purposes not otherwise authorised) after subsection (6) there shall be inserted the following subsection—

“(7) The accounts kept under section 96 of this Act by a local authority shall include a separate account of any expenditure incurred by the authority under this section.”.

10 Inspection of local authorities' accounts.

(1) For subsection (1) of section 101 of the Local Government (Scotland) Act 1973 there shall be substituted the following subsection—

“(1) At each audit under this Part of this Act of a local authority's accounts, any persons interested may inspect the accounts to be audited and all books, deeds, contracts, bills, vouchers and receipts relating thereto and make copies of all or any part of the accounts and those other documents.”.

(2) In section 105(1)(d) of that Act (regulations as to the period in which accounts may be inspected and as to informing persons about their rights of inspection and objection) for the words " abstract and accounts " there shall be substituted the words " accounts and other documents ".

PART II

VALUATION

11 Right of appeal on change of owner, tenant or occupier

In section 3 of the Local Government (Scotland) Act 1975 (appeal against entry in valuation roll) after subsection (2) there shall be inserted the following subsections—

“(2A) Where a person becomes the proprietor, tenant or occupier of lands and heritages which are included in the valuation roll he shall thereupon have the same right of appeal under subsection (2) above as he would have had if there had been sent to him the notice referred to in that subsection, except that the last date for lodging an appeal by virtue of this subsection shall be the last day of a period of six months beginning with the day upon which the person became the proprietor, tenant or occupier and all other time limits prescribed under the Valuation Acts in that regard shall have effect accordingly.

(2B) The right of appeal conferred by subsection (2A) above may be exercised whether or not any previous proprietor, tenant or occupier of the lands and heritages had reached agreement with the assessor as mentioned in section 2(3) of this Act or had appealed or obtained redress under subsection (2) above.”.

12 Jurisdiction in valuation matters of Lands Tribunal for Scotland

(1) In section 1 of the Lands Tribunal Act 1949 (which amongst other things provides as to the jurisdiction of the Lands Tribunal for Scotland), after subsection (3) there shall be inserted the following subsections—

“(3A) The Lands Tribunal for Scotland may also determine any appeal or complaint under the Valuation Acts (within the meaning of section 37(1) of the Local Government (Scotland) Act 1975) referred to it by a valuation appeal committee.

(3B) The jurisdiction conferred by subsection (3A) of this section includes power, in relation to an individual appeal or complaint, to decline with reason stated to proceed to determine it.

(3C) The provisions of the said Valuation Acts with regard to appeal to judges of the Court of Session shall, with any necessary modifications, apply in relation to determinations of the Lands Tribunal for Scotland under subsection (3A) of this section as they apply in relation to decisions of valuation appeal committees.

(3D) The Secretary of State may by order made by statutory instrument repeal or amend any enactment (including this Act) to the extent necessary to give full effect to this section.

(3E) A statutory instrument containing an order under subsection (3D) above shall have no effect until approved by resolution of each House of Parliament.”

(2) In section 15 of the Local Government (Financial Provisions) (Scotland) Act 1963 after subsection (2) (regulations as to valuation appeal committees) there shall be inserted the following subsection—

“(2A) The Secretary of State may make regulations governing—

(a) the circumstances and manner in which an appeal or complaint may be referred to the Lands Tribunal for Scotland in pursuance of subsection (3A) of section 1 of the Lands Tribunal Act 1949 (jurisdiction of the Tribunal to determine valuation cases referred to it); and

(b) the consideration of the appeal or complaint by a valuation appeal committee in a case where the Tribunal have declined under subsection (3B) of that section to proceed to determine it.”

13 Constitution of lands valuation appeal court

(1) In section 8 of the Valuation of Lands (Scotland) Amendment Act 1867 and in section 7 of the Valuation of Lands (Scotland) Amendment Act 1879 (which sections, construed as originally enacted, provide, amongst other things, that appeals in valuation matters shall lie to two judges of the Court of Session), for the words " any two " there shall be substituted the words " a judge or (in a case in relation to which the judge to whom it was submitted has directed that it be heard by three judges or where the appeal is against a determination of the Lands Tribunal for Scotland under section 1(3A) of the Lands Tribunal Act 1949) three ".

(2) In the proviso to the said section 8, after the word " said " there shall be substituted the words " judge or, as the case may be. ".

- (3) In the said section 7—
- (a) for the word " judges ", where secondly and thirdly occurring, there shall be substituted the words " judge or, as the case may be, judges "; and
 - (b) for the word " their ", in each place where it occurs, there shall be substituted the words " his or, as the case may be, their ".
- (4) Section 7(2) of the Local Government (Scotland) Act 1908 (which provides for the construction of the said section 8 and section 7 as if the references to two judges were references to three judges) shall cease to have effect.

14 Separate entry in valuation roll of pitches for static caravans

After subsection (8) of section 3 of the Rating (Caravan Sites) Act 1976 (valuation and rating of caravan sites) there shall be inserted the following subsection—

“(8A) Where—

- (a) a caravan site is treated under subsection (1) above as a single unit of lands and heritages ;
- (b) a caravan pitch on that site would be taken as including, as part of lands and heritages, the caravan for the time being on it; and
- (c) the caravan pitch is separately occupied by a person other than the site operator,

the assessor shall, on the application of that person, omit the pitch from the single unit and enter it separately in the valuation roll.”.

15 Percentage derating of static caravans

After section 3 of the Rating (Caravan Sites) Act 1976 there shall be inserted the following section—

“3A Percentage derating of static caravans.

- (1) The Secretary of State may by order provide that the rateable value of a caravan site to which this section applies shall be the sum of the following amounts—
 - (a) the amount produced by deducting from the aggregate net annual value of the caravan pitches on the site, which are caravan pitches to which this section applies, such percentage of that aggregate value as may be specified in the order;
 - (b) the amount of the net annual value of so much of the site as does not consist of those pitches.
- (2) This section applies to any caravan site which is treated under section 3(1) above as a single unit of lands and heritages.
- (3) This section applies to caravan pitches—
 - (a) each of which when taken under section 3(5) above, as including the caravan for the time being on it, would constitute a dwelling-house for the purposes of section 7 of the Local Government (Scotland) Act 1966 (reduction of rates on dwellings by reference to the domestic element);
 - (b) each of which is separately occupied by a person other than the site operator; and

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(c) none of which has been entered separately in the valuation roll under section 3(8A) above.

(4) An order under this section shall be made by statutory instrument which shall be laid before the Commons House of Parliament and shall not have effect until approved by a resolution of that House.”.

16 Exemption of reed beds from rates

(1) In subsection (2) of section 7 of the Valuation and Rating (Scotland) Act 1956 (valuation of agricultural lands and heritages), in the definition of " agricultural lands and heritages ", after the word " orchards " there shall be inserted the words " , reed beds ".

(2) In subsection (3) of the said section 7 after the words " agricultural lands and heritages ", where secondly occurring, there shall be inserted the words " (other than agricultural lands and heritages being lands and heritages used as reed beds) and on and after the first day of April nineteen hundred and eighty four have effect in the case of agricultural lands and heritages being lands and heritages used as reed beds ".

(3) After the said subsection (3) there shall be inserted the following subsection—

“(3A) Any reference in the valuation roll to any lands and heritages used as reed beds shall, as from 1st April 1984, be of no effect.”.

17 Common parts of shopping malls not to be entered separately in valuation roll

After section 8 of the Valuation and Rating (Scotland) Act 1956 there shall be inserted the following section—

“8A Common parts of shopping malls not to be entered separately in valuation roll.

There shall not be entered separately in the valuation roll any part of a covered shopping mall, being a part the sole or main purpose of which is to serve two or more of the lands and heritages comprised in the mall.”.

18 Exemption from valuation and rating of certain moorings

After section 8 of the Valuation and Rating (Scotland) Act 1956 there shall be inserted the following section—

“8AA Exemption from valuation and rating of certain moorings.

(1) For the purpose of ascertaining the net annual value of any lands and heritages no account shall be taken of any mooring to which this section applies.

(2) This section applies to any mooring—

- (a) used or intended to be used by a boat or ship; and
- (b) equipped only with a buoy attached to an anchor, weight or other device—

- (i) which rests on or in the bed of the sea or any river or other waters when in use; and

(ii) which is designed to be raised from that bed from time to time.”.

19 Comparison with hereditaments in England and Wales

At the end of subsection (1) of section 15 of the Local Government (Financial Provisions) (Scotland) Act 1963 (comparison with other lands and heritages) there shall be inserted—

“or, in accordance with subsections (1A) to (1C) below, on hereditaments in England and Wales.

(1A) It shall be competent to found, by way of comparison, on hereditaments in England and Wales only if—

- (a) there is no evidence available as to lands and heritages in Scotland comparable to those which are the subject of the proceedings ; or
- (b) such evidence as is available in that regard is not adequate to enable the committee or, as the case may be, the Lands Tribunal for Scotland to draw conclusions as to the rent at which the lands and heritages which are the subject of the proceedings might reasonably be expected to let from year to year in the circumstances mentioned in section 6(2) or, as the case may be, 6(8) of the Valuation and Rating (Scotland) Act 1956 (ascertainment of gross and net annual values by reference to expected rent).

(1B) The net annual value ascribed in the valuation list maintained under the General Rate Act 1967 to a hereditament in England and Wales shall, for the purposes of subsections (1) and (1A) above, be treated as equal to the rent at which the hereditament (as at the date as at which its net annual value was ascribed to it) might reasonably be expected to let from year to year if the tenant undertook to pay all usual tenants' rates and taxes and to bear the cost of the repairs and insurance and the other expenses, if any, necessary to maintain the hereditament in a state to command that rent.

(1C) A valuation appeal committee or the Lands Tribunal for Scotland shall, in considering a hereditament in England and Wales by way of comparison in pursuance of this section, make such adjustment as is, in their opinion, necessary—

- (a) to its rent as established by the evidence, so as to take account of (amongst any other things) the date at which that rent became payable ;
- (b) to its rent as established under subsection (1B) above, so as to take account of (amongst any other things) the date as at which, under that subsection, that rent is to be treated as payable.”.

20 Alteration of " material change of circumstances "

In section 37(1) of the Local Government (Scotland) Act 1975, in the definition of " material change of circumstances "—

- (a) the word " and ", where fourthly occurring, shall be omitted; and
- (b) for the words from " but" onwards there shall be substituted the words " and any decision of that Court, committee or Tribunal which alters the gross or net annual value or rateable value of any comparable lands and heritages; ".

PART III

GENERAL

21 Amendments and repeals

- (1) The enactments specified in Schedule 2 to this Act shall have effect subject to the amendments specified in that Schedule.
- (2) The enactments specified in Schedule 3 to this Act are hereby repealed to the extent specified in column 3 of that Schedule.

22 Financial provisions

There shall be paid out of moneys provided by Parliament—

- (a) any administrative 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 moneys so provided under any other Act.

23 Citation, commencement and extent

- (1) This Act, which may be cited as the Rating and Valuation (Amendment) (Scotland) Act 1984, shall come into force as follows—
 - (a) sections 1, 2 and 4 and this section shall come into force on the day this Act is passed ;
 - (b) sections 7, 9 to 13, 17 to 19 and paragraphs 9, 12 to 15 and 17 of Schedule 2 shall come into force on 1st April 1985 ;
 - (c) the other provisions shall come into force at the end of the period of two months beginning with the day on which this Act is passed.
- (2) This Act applies to Scotland only.

SCHEDULES

SCHEDULE 1

SECTIONS 2 TO 7 OF THE LOCAL GOVERNMENT (SCOTLAND) ACT 1966 SET OUT AS AMENDED

“2 Rate support grants.

- (1) Subject to the provisions of this Part of this Act, the Secretary of State shall, for each 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 estimated aggregate amount of the rate support grants for any year the Secretary of State shall determine—
 - (a) the aggregate amount which he estimates 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 relevant 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 the amount remaining after deducting that portion from the aggregate amount aforesaid shall, subject to sections 3 and 4 of this Act, be the estimated 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) above, 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 latest information available to him as to the rate of relevant expenditure ;
 - (b) any probable fluctuation in the demand for services giving rise to relevant 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 ;
 - (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
 - (d) the current level of prices, costs and remuneration and any future variation in that level which in the opinion of the Secretary of State will result from decisions which appear to him to be final and which will have the effect of increasing or decreasing any particular prices, costs or remuneration.
- (4) After consultation with such associations of local authorities as appear to the Secretary of State to be concerned, the estimated 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") and the amounts of needs element and the domestic element and the estimated amount of the resources element shall be such 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 grants 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) Subject to subsection (7) below, the Secretary of State may—
- (a) defray any expenditure incurred in any year in the provision of services for local authorities by any body specified in regulations made by the Secretary of State ; and
 - (b) deduct from the aggregate amount of the needs element for that year such amount, not exceeding the total of the expenditure so defrayed, as appears to him to be appropriate.
- (7) Before exercising his powers under subsection (6) above, the Secretary of State shall consult with such associations of local authorities as appear to him to be concerned.
- (8) In this section—
- " housing subsidies " means such grants to local authorities out of moneys provided by Parliament for housing as may be determined by the Secretary of State to be housing subsidies for the purposes of this section ;
- " relevant expenditure ", in relation to any year, means the sum of the following amounts as estimated by the Secretary of State—
- (a) the amount of expenditure for that year falling to be paid out of the rates of a local authority, and
 - (b) an amount equal to the amount receivable by the local authority for that year as grants (within the meaning of section 2(2)(a) of this Act) and as payments under Part V of the Local Government Act 1948,
- reduced by the amount estimated as aforesaid, in whole or in part, of such payments relating to housing and of such payments of other descriptions falling to be made for that year as the Secretary of State may determine.

3 Rate support grant orders.

- (1) The estimated aggregate amount of the rate support grants determined (or redetermined) 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 ").
- (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 considerations leading to the determination of the amount 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) Subject to section 4 of this Act, 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.

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4 Variation of orders.

- (1) The Secretary of State may, at any time after the estimated aggregate amount of the rate support grants has been fixed for any year redetermine, under section 2(2) of this Act, that amount for that year.
- (2) A rate support grant order made by virtue of subsection (1) above with respect to any year may vary matters prescribed by the rate support grant order which first fixed the estimated aggregate amount of the rate support grants for that year.
- (3) A rate support grant order may, if the Secretary of State considers it practicable that it should do so, relate both to an estimated aggregate amount of the rate support grants determined, and to such an amount redetermined under section 2(2) of this Act.

5 Reduction in certain circumstances of rate support grant and rates.

- (1) Subject to subsections (1A)(b) and (3) below, 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 ; or
 - (c) subject to subsection (1A)(b) below, that in respect of any local authority the total estimated expenses mentioned in section 108(2) of the Local Government (Scotland) Act 1973 are excessive and unreasonable, regard being had to the financial and other relevant circumstances of the area of the authority ;

and is of opinion that by reason of the failure or the excessive and unreasonable expenditure or estimated expenses 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, as the case may be, 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.

- (1A) In determining, for the purposes of paragraph (c) of subsection (1) above, whether, in relation to any year, total estimated expenses of a local authority are excessive and unreasonable the Secretary of State—
 - (a) may (in addition to the matters to which in terms of that paragraph regard must be had) have regard—
 - (i) to expenditure or estimated expenses, in that or any preceding year, of other local authorities which the Secretary of State is satisfied are .closely comparable (or as closely comparable as is practicable) with the local authority concerned ;
 - (ii) to general economic conditions ; and
 - (iii) to such other financial, economic, demographic, geographical and like criteria as he considers appropriate ; and
 - (b) may leave out of account such categories of estimated expenses as he thinks fit; and different such categories may be left out of account according to whether

the proposed reduction under this section is of a rate or of the amount of an element of rate support grant.

- (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.
- (3) Where the Secretary of State is satisfied as is mentioned in paragraph (c) of subsection (1), as read with subsection (1A), above, he may in his report under the said subsection (1), instead of or in addition to proposing a reduction in the amount of an element of rate support grant, propose a reduction in the rate determined by the local authority; and the provisions of the said subsection (1) shall apply to the amount of, reasons for and representations with respect to, the proposed reduction in rate as they apply to a proposed reduction in the amount of such element.
- (4) If a report under subsection (1) above is approved by the Commons House of Parliament and contains a proposal—
- (a) to reduce an element of rate support grant, the Secretary of State may reduce that element by an amount not exceeding the amount of the reduction proposed ;
 - (b) that there should be a reduction in the rate determined by the authority to which the report relates, the authority shall forthwith determine under this paragraph a new rate less, by the proposed reduction in the rate or by such smaller amount as the Secretary of State may agree, than the rate determined by them under section 108 of the Local Government (Scotland) Act 1973:

Provided that where, for any reason whatsoever, by the twenty-eighth day after the approval under this section of a report an authority have not made a determination required, in relation to that report, by paragraph (b) above the authority shall be deemed to have determined on that day a rate under the paragraph such that the reduction proposed under subsection (3) above by the Secretary of State is effected.

- (5) If an authority determine a rate under paragraph (b) of subsection (4) above, or are deemed by virtue of the proviso to that subsection to have determined such a rate, that rate and not the rate determined under the said section 108 shall be their regional, general or district rate, as the case may be, for the financial year and shall be levied (and the rights and liabilities of ratepayers shall be construed) accordingly.
- (5A) A report under subsection (1) above may relate to more than one local authority and, if a report so relating is approved by a resolution of the Commons House of Parliament, subsections (4) and (5) above shall, with the necessary modifications, apply in relation to the report.
- (6) The Secretary of State may by order under this subsection repeal or amend any enactment (including this Act) in so far as that enactment relates to the determination, levy or payment of a regional, general or district rate and such determination, levy or payment is affected by a determination (or deemed determination) under paragraph (b) of subsection (4) above.
- (7) An order made under subsection (6) above shall have not effect until approved by resolution of each House of Parliament

- (8) A reference in this Act (except this section) and in any other enactment (except subsection (1) of the said section 108) whether passed before or after the passing of this Act, to such rates as are determined under the said section 108 shall be construed as including a reference to such rates as are determined, or are deemed to have been determined under paragraph (b) of subsection (4) above.
- (9) Section 19 of the Local Government (Miscellaneous Provisions) (Scotland) Act 1981 (which among other things empowers the Secretary of State to make certain estimates where a local authority fail to supply him timeously with information) shall apply for the purposes of such of the Secretary of State's functions under this section as do not relate to rate support grants as it applies for the purposes of those which do.

5A Redistribution and restoration of amounts by which rate support grant reduced.

- (1) Subject to subsections (2) and (3) below, where an element of rate support grant payable to a local authority has been reduced under section 5 of this Act, the Secretary of State may—
- (a) restore to the local authority some or all of the reduction if he considers that their subsequent conduct has been such as to merit such restoration ;
 - (b) in respect of the year to which the failure or the excessive and unreasonable expenditure or estimated expenses relates, determine by order that an amount not greater than the reduction shall be distributed—
 - (i) on such basis ; and
 - (ii) among such other local authorities,as he thinks fit, by means of an increase in the needs element payable to each of those other authorities: Provided that, in a case where an amount is restored under paragraph (a) above, an amount distributed under this paragraph shall not exceed the difference between the reduction and the amount so restored.
- (2) An order under subsection (1) above shall be subject to annulment in pursuance of a resolution of the Commons House of Parliament.
- (3) After the Secretary of State has, under regulation 9(3) of the Rate Support Grant (Scotland) Regulations 1975, (or any regulation making like provision), made and given due notification of a conclusive calculation of amounts which include the amount reduced—
- (a) no restoration relating to the reduction shall take place under paragraph (a) of subsection (1) above; and
 - (b) no order, under paragraph (b) of that subsection, so relating shall be made, amended or (until spent) revoked.

6 Supplemental.

- (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,—
- (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,

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- (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 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 the area of any local authority, 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 that area ; and any such determination may be varied or revoked by the Secretary of State.
- (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.

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

- (1) Subject to section 24 of this Act, every rating 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 for their area in pursuance of paragraph 1 of part III of Schedule 1 to this Act. In this subsection the words " the amount of the rate ", in relation to a regional council, mean the aggregate amount of the regional rate and the district rate.
- (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.
- (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.”

“SCHEDULE 1

TO THE LOCAL GOVERNMENT (SCOTLAND) ACT 1966 SET OUT AS AMENDED 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 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—
 - (a) shall have regard to the expected income of that authority for that year ; and
 - (b) 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.
- 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.
- 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.

Adjustment of the needs element payable to local authorities

- 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, 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 any provision made by virtue of section 4(5) of this Act and to 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 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.
- 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 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

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- (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) subject to any provision made by virtue of section 4(5) of this Act, 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) The provisions of this paragraph shall have effect notwithstanding that the actual aggregate amount of the resources element for the year concerned may have been specified in an order under section 4(1) of this Act, and if any amount has been so specified it shall be treated as having been increased to such amount as may be necessary to provide for any further payment made to a local authority under this paragraph.

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.
- 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

Section 21.

AMENDMENTS OF ENACTMENTS

Lands Valuation (Scotland) Act 1854 (c. 91)

- 1 In section 7 of the Lands Valuation (Scotland) Act 1854 (which, as read with section 289G(4) of the Criminal Procedure (Scotland) Act 1975, provides for the levels of penalty for failure to provide the assessor with certain particulars)—
- (a) after the word " liable ", in both places where it occurs, there shall be inserted the words " on summary conviction ";
 - (b) for the words " level 2 " there shall be substituted the words " level 3 " ; and
 - (c) for the words "of level 3" there shall be substituted the words " not exceeding level 3 ".
- 2 In section 24 of the Lands Valuation (Scotland) Act 1854 (giving of notice of valuation to public undertakings)—
- (a) after the words " copy of " there shall be inserted the words " so much of " ; and
 - (b) after the word " 1975 " there shall be inserted the words " as relates to the valuation of the lands and heritages of the company ".
- 3 For section 26 of the Lands Valuation (Scotland) Act 1854 (power of assessor of railways and canals to obtain information) there shall be substituted the following section—

“26 Power of Assessor of Public Undertakings (Scotland) to obtain information.

- (1) For the purpose of valuing any lands and heritages which he is obliged under any enactment to value, the Assessor of Public Undertakings (Scotland) may—
 - (a) require the undertaking occupying such lands and heritages to provide him with such information as he may need;
 - (b) require the attendance of any official of the undertaking for examination.
- (2) Where any such undertaking or official thereof refuses or unreasonably delays to comply with a requirement under subsection (1) above, that undertaking shall not be entitled to appeal against or object to the Assessor's valuation in respect of which such refusal or delay occurred.”.

Rating and Valuation (Apportionment) Act 1928 (c. 44)

- 4 In subsection (5) of section 9 of the Rating and Valuation (Apportionment) Act 1928 after the word " heritages" where it first occurs there shall be inserted the words " (other than lands and heritages in respect of which the rateable value is prescribed

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or determined by or under an order under section 6 of the Local Government (Scotland) Act 1975).

- 5 In subsection (14) of section 9 of the Rating and Valuation (Apportionment) Act 1928 (which subsection, as read with section 289G(4) of the Criminal Procedure (Scotland) Act 1975, provides for the level of penalty for refusing to admit or obstructing the assessor in the exercise of his powers under that subsection) for the words " level 2 " there shall be substituted the words " level 3 ".

Local Government (Scotland) Act 1947 (c. 43)

- 6 In section 238(1) of the Local Government (Scotland) Act 1947 (fixing of dates for lodging and hearing of appeals against rates) at the beginning there shall be inserted the words " In respect of each rate levied by them ".

- 7 In section 243 of the Local Government (Scotland) Act 1947 (rating of unoccupied and unfurnished property) after subsection (2) there shall be inserted the following subsections—

“(2A) The Secretary of State may by regulations provide in relation to lands and heritages which are unoccupied and unfurnished for any period in a financial year less than 3 months that rates shall not be payable for that period in respect of such descriptions of those lands and heritages and in such circumstances as may be prescribed ; and he may make different provision for lands and heritages of different descriptions and for different circumstances.

(2B) Regulations under subsection (2A) above shall be made by statutory instrument which shall be subject to annulment in pursuance of a resolution of either House of Parliament.”.

Rating and Valuation (Scotland) Act 1952 (c. 47)

- 8 In section 3(1) of the Rating and Valuation (Scotland) Act 1952 (giving of notice to local authorities of proposed valuations of public undertakings)—
- (a) after the words " copy of " there shall be inserted the words " so much of " ; and
 - (b) for the words " relating to " there shall be substituted the words " as relates to the valuation of ".

Local Government (Financial Provisions) (Scotland) Act 1963 (c. 12)

- 9 In section 15(1) of the Local Government (Financial Provisions) (Scotland) Act 1963 (proceedings in valuation appeals) after the word " committee " there shall be inserted the words " or, under section 1(3A) of the Lands Tribunal Act 1949, before the Lands Tribunal for Scotland ".

Local Government (Scotland) Act 1966 (c. 51)

- 10 In subsection (3) of section 18 of the Local Government (Scotland) Act 1966 (determination of question whether premises are situated on operational land) at the end there shall be added the words " and section 9(1) of the Local Government (Scotland) Act 1975 (which provides for restricted rates to be payable pending determination of an appeal) shall apply to the payment of rates during the period

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where such an application is pending as if that application were an appeal under the Valuation Acts. "

- 11 Section 25(4) of the Local Government (Scotland) Act 1966 (which, before its repeal by the Local Government (Miscellaneous Provisions) (Scotland) Act 1981, enabled the Secretary of State to provide that rates which would otherwise be payable on certain unoccupied property under section 24 of the said Act of 1966 would not be payable in such cases as he prescribed) is hereby revived.

Tribunals and Inquiries Act 1971 (c. 62)

- 12 In section 13 of the Tribunals and Inquiries Act 1971 (appeals from certain tribunals) after paragraph (b) of subsection (6) there shall be inserted the following paragraph—
- “(bb) subsection (1) of this section shall not apply in relation to proceedings before the Lands Tribunal for Scotland which arise under section 1(3A) of the Lands Tribunal Act 1949 (jurisdiction of the Tribunal in valuation matters).”.

Local Government (Scotland) Act 1975 (c. 30)

- 13 In subsection (1) of section 2 of the Local Government (Scotland) Act 1975 (alterations to be made in the valuation roll)—
- (1) in paragraph (a) there shall be added at the end the words " or which, being still in existence, have been erroneously deleted from the roll under paragraph (h) below ";
- (2) after paragraph (e) there shall be inserted the following paragraph—
- “(ee) to give effect to any decision following upon an appeal or complaint under the Valuation Acts ;”; and
- (3) at the end there shall be inserted the words " and may so alter the roll to give effect to any change in the proprietorship, tenancy or occupancy of any lands and heritages. ".
- 14 In subsection (2) of section 2 of the Local Government (Scotland) Act 1975 (date of effect of alteration in the valuation roll) after paragraph (c) there shall be inserted the following paragraph—
- “(cc) made under subsection (1)(ee) above following upon an appeal by virtue of section 3(2A) of this Act by a person who has become the proprietor, tenant or occupier of lands and heritages shall have effect only as from the date when he became such proprietor, tenant or occupier ;”.
- 15 In section 2(3) of the Local Government (Scotland) Act 1975 (procedure following upon agreement between the parties to a valuation appeal) after the word " committee " there shall be inserted the words " or by the Lands Tribunal for Scotland " . ,
- 16 In the proviso to subsection (2) of section 5 of the Local Government (Scotland) Act 1975 (valuation of public undertakings) after the word " 1963 " there shall be inserted the words " or the doing of anything under Schedule 2 to the Local Government (Scotland) Act 1966 (valuation of water undertakings) or under any order under section 6 of this Act ".
- 17 In section 37(1) of the Local Government (Scotland) Act 1975, in the definition of "material change of circumstances", after the words " are situated " there shall be

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inserted the words " or the Lands Tribunal for Scotland under section 1(3A) of the Lands Tribunal Act 1949 ".

18 In Schedule 1 to the Local Government (Scotland) Act 1975 (lands and heritages the valuation of which may be prescribed or determined by formula under section 6 of that Act) there shall be added after paragraph 4 the following paragraph—

“4AA Any lands and heritages which are, or form part of, premises occupied by a private generator or supplier for or in connection with the generation or supply of electricity other than—

- (a) lands and heritages occupied and used as a dwelling house ;
- (b) a shop, room or other place occupied and used wholly or mainly for the sale, display or demonstration of apparatus or accessories for use by consumers of electricity:

Provided that in determining whether any such shop, room or other place is so occupied and used, use for the receipt of payments for electricity consumed shall be disregarded;

- (c) lands and heritages held by a private generator or supplier under a lease for a period not exceeding 21 years ; or
- (d) premises which are—
 - (i) occupied by a private supplier ;
 - (ii) used wholly or mainly as an office or for office purposes ; and
 - (iii) situated on land which, in respect of its nature and situation, is comparable rather with land in general than with land used for the purpose of the generation or supply of electricity.

In this paragraph " private generator or supplier" has the same meaning as in section 5 of the Energy Act 1983.”.

SCHEDULE 3

Section 21.

REPEALS

Chapter	Short Title	Extent of Repeal
17 & 18 Vict. c. 91.	Lands Valuation (Scotland) Act 1854.	Sections 37 and 38.
8 Edw. 7. c.62.	Local Government (Scotland) Act 1908.	Section 7(2).
10 & 11 Geo. 6. c. 43.	Local Government (Scotland) Act 1947.	The proviso to section 238(1).