

*Status: Point in time view as at 01/04/1992.*

*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed), SCHEDULE 1. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 1

Sections 2 and 6.

#### VALUATION AND RATING

##### Textual Amendments applied to the whole legislation

- F1** Act repealed (*prosp.*) by [Local Government Finance Act 1992 \(c. 14\)](#), ss. 117(2), 119(2)(c), [Sch.14](#) (with s. 118(1)(2)(4) and saving in s. 118(3) and subject to a saving for Sch. 2 para. 7A (16.8.1993) by [S.I. 1993/1780](#), [art. 2](#) and subject to amendments (11.6.1996) by [1995 c. 18](#), s. 41(4), [Sch. 2 para. 10](#); [S.I. 1996/1509](#), [art. 2](#), [Sch.](#) and (29.11.1999 for specified purposes, otherwise *prosp.*) by [1998 c. 14](#), ss. 86(1), 87(2), [Sch. 7 para. 15](#); [S.I. 1999/3178](#), [art. 2\(1\)\(a\)\(2\)](#) (subject to transitional provisions in [Schs. 21-23](#))  
The repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#) was brought into force (1.4.1992) as regards Sch. 1 para. 19 by [S.I. 1992/818](#), [para. 2\(b\)](#), [Sch.](#)  
The repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#) was brought into force (1.10.1992) as regards ss. 3A, 9, 10(7A), 11B, 28, Sch. 2 paras. 1(2), 2(1), Sch. 5 paras. 2-5, 9, 10, 14, 15, 17, 18, 19, 21, 25 by [S.I. 1992/2183](#), [art. 2\(d\)](#), [Sch.](#) (with savings in [art. 3](#))  
The repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#) was brought into force (1.4.1993) as regards ss. 1-7, 14, 18(2A), 20(10), 25(1)(3), words in s. 26(1), ss. 26(2), 27, 33, Sch. 1, Sch. 3 paras. 1-4, 5(1), 7, Sch. 5 paras. 1, 6, 12, 13, 16, 19A, 20, 22-24, 26-49 by [S.I. 1993/575](#), [art. 2](#), [Sch.](#) (with savings in [arts. 4, 5\(b\)](#))

### PART I

#### PART RESIDENTIAL SUBJECTS

##### *Apportionment notes*

- 1 Subject to paragraph 2 below, the assessor for each valuation area shall, by such date before 1st April 1989 as may be prescribed, apportion the net annual value and the rateable value of those lands and heritages entered in the valuation roll which are part residential subjects as between the residential and non-residential use made of them.
- 2 The assessor shall, by such date before 1st April 1989 as may be prescribed, alter the valuation roll by adding to the entry of lands and heritages which are part residential subjects a note (an “apportionment note”) showing, separately from their net annual value and their rateable value, the parts of each of those values which relate respectively to the residential and non-residential use of the lands and heritages.

*Status: Point in time view as at 01/04/1992.*

*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed), SCHEDULE 1. (See end of Document for details)*

*Addition, deletion or amendment of apportionment notes*

- 3 Where, on or after the date prescribed under paragraph 2 above, the assessor alters the valuation roll by entering therein lands and heritages which are part residential subjects, he shall apportion the net annual value and the rateable value of those lands and heritages as between the residential and non-residential use made of them and shall include in the entry an apportionment note.
- 4 Subject to paragraph 9 below, where, on or after the date prescribed under paragraph 2 above—
- (a) lands and heritages included in the valuation roll become or cease to be part residential subjects; or
  - (b) there is such a change as between the residential and non-residential use of the lands and heritages that the apportionments of the net annual value and the rateable value shown in the valuation roll are incorrect,
- the assessor shall apportion or, as the case may be, re-apportion the net annual value and the rateable value of those lands and heritages as between the residential and non-residential use made of them, and shall alter the roll by adding an apportionment note to the entry in respect of those lands and heritages or, as the case may be, by deleting or amending the existing note.
- 5 Subject to paragraph 9 below, where, under any of the provisions of section 2(1) of the <sup>M1</sup>1975 Act (which provides for the alteration of the valuation roll in certain circumstances), the assessor alters the net annual value and the rateable value of any lands and heritages which are part residential subjects, he shall apportion the new net annual value and the new rateable value as between the residential and the non-residential use of the subjects, and shall amend the apportionment note accordingly.

**Marginal Citations**

**M1** 1975 c. 30.

*Date of coming into effect of addition, deletion or amendment of apportionment note*

- 6 Where the valuation roll is altered under paragraph 2 above by the addition of an apportionment note to any entry relating to lands and heritages in the valuation roll, the alteration shall take effect from 1st April 1989.
- 7 Where an apportionment note is included under paragraph 3 above as part of an entry relating to any lands and heritages in the valuation roll, the note shall take effect—
- (a) where the entry is made before that date, from 1st April 1989, and
  - (b) where the entry is made on or after 1st April 1989, from—
    - (i) the date when the lands and heritages to which the entry relates come into existence or occupancy, or

*Status: Point in time view as at 01/04/1992.*

*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed), SCHEDULE 1. (See end of Document for details)*

(ii) the beginning of the financial year in which the entry is made, whichever is the later.

8 Subject to paragraph 9 below, where the valuation roll is altered by the addition or deletion of, or by an amendment to, an apportionment note under paragraph 4 above, or by an amendment to an apportionment note under paragraph 5 above, the alteration shall take effect from—

- (a) the date of the event by reason of which the addition, deletion or amendment is made, or
- (b) the beginning of the financial year in which the addition, deletion or amendment is made,

whichever is the later.

9 No alteration to the valuation roll consisting of an amendment to an apportionment note shall be made or take effect until three months, or such other period as may be prescribed, after the date when that apportionment note is made or takes effect, whichever is the later.

#### *Revaluations*

10 Where the assessor makes up a valuation roll in respect of a financial year which is a year of revaluation within the meaning of section 37(1) of the <sup>M2</sup>1975 Act (which defines terms used in that Act), he shall apportion the new net annual value and the new rateable value of any lands and heritages which are part residential subjects as between the residential and non-residential use of the subjects, and shall include in the entry relating to those lands and heritages a new apportionment note.

#### **Marginal Citations**

**M2** 1975 c. 30.

#### *General*

11 For the purposes of this Part of this Schedule the extent to which subjects are used residentially shall be determined by reference to the use made of the subjects as the sole or main residence of any person, and criteria may be prescribed by reference to which any apportionment or re-apportionment of net annual values and rateable values under this Part of this Schedule is to be carried out.

12 No rates shall be leviable in respect of such part of their rateable value as relates to the residential use of any lands and heritages which are part residential subjects.

*Status: Point in time view as at 01/04/1992.*

*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed), SCHEDULE 1. (See end of Document for details)*

## PART II

### GENERAL

#### *Noting of date on which alterations take effect*

- 13 Where the assessor has altered the entry in the valuation roll relating to any lands and heritages by adding, deleting or amending an apportionment note, he shall also alter the entry by adding thereto a note of the date on which the alteration takes effect.

#### *Notification of addition, deletion or alteration of appointment notes*

- 14 Section 3 of the <sup>M3</sup>1975 Act (which requires the assessor to notify the rating authority and other persons affected of any alterations in the roll, and provides for a right of appeal against any such alterations) shall apply to any addition, deletion or amendment of apportionment notes made under Part I of this Schedule as it applies to deletions and alterations made under section 1 or 2 of that Act.

#### **Marginal Citations**

**M3** [1975 c.30](#)

## PART III

### AMENDMENT OF ENACTMENTS

#### *The Local Government (Scotland) Act 1947 (c.43)*

- 15 In section 237 of the 1947 Act (which relates to the demand note for rates), in subsection (2)(b)—
- (a) before the word “annual” insert “net”;
  - (b) for the word “domestic” substitute “non-domestic”; and
  - (c) for the words “1949” substitute “1980”.
- 16 In section 243B of the 1947 Act (which relates to the relief of rates in respect of non-domestic lands and heritages not in active use), in subsection (1)(b), for the words “sections 24 to 27” substitute “sections 24 and 25”.

*Status: Point in time view as at 01/04/1992.*

*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed), SCHEDULE 1. (See end of Document for details)*

*The Local Government Act 1948 (c.26)*

- 17 In section 145(2) of the Local Government Act 1948 (which defines terms used in the Act for the purposes of its application to Scotland), for the definition of “rate” substitute—

““rate” means the non-domestic rate and, for the purposes of Part V of this Act, includes the non-domestic water rate and the non-domestic sewerage rate;”.

*Valuation and Rating (Scotland) Act 1956 (c.60)*

- 18 In section 7(2) of the 1956 Act (which defines terms in relation to agricultural lands and heritages and dwelling houses occupied in connection therewith), for the definition of “pertinent” substitute “in relation to a dwelling house shall be taken to include all land occupied therewith and used for the purposes thereof”.

.....  
F119

**Textual Amendments**

- F1** Sch. 1 para. 19: the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\), s. 117\(2\)](#), [Sch. 14](#) (with [s. 118\(1\)\(2\)\(4\)](#) and saving in [s. 118\(3\)](#)) was brought into force (1.4.1992) as regards Sch. 1 para. 19 by [S.I. 1992/818, art. 2\(b\)](#), Sch.

- 20 In section 43(1) of the 1956 Act (which defines terms used in the Act), for the definition of “the Valuation Acts” there shall be substituted—

““the Valuation Acts” means the Lands Valuation (Scotland) Act 1854, the Acts amending that Act and any other enactment relating to valuation;”.

*The Local Government (Financial Provisions etc.) (Scotland) Act 1962 (c.9)*

- 21 In section 4(10) of the Local Government (Financial Provisions etc.) (Scotland) Act 1962 (which relates to the reduction and remission of rates payable by charitable and other organisations), for paragraph(b) substitute—

“(b) “rate” means the non-domestic rate.”

*The Public Works Loans Act 1965 (c.63)*

- 22 For paragraph (b) of section 2(1) of the Public Works Loans Act 1965 (which relates to new form of local loan and the automatic charge for securing it), there shall be substituted—

“(b) in Scotland—

*Status: Point in time view as at 01/04/1992.*

*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed), SCHEDULE 1. (See end of Document for details)*

- (i) any local authority within the meaning of the Local Government (Scotland) Act 1973,
- (ii) any joint board or joint committee within the meaning of that Act, and
- (iii) any other authority having the power to requisition any sum from any such local authority.”.

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

- 23 In section 46(1) of the 1966 Act (which defines terms used in the Act),—
- (a) for the definition of “rate” substitute—
    - ““rate” means the non-domestic rate;” and
  - (b) in the definition of “Valuation Acts”—
    - (i) the word “and” shall be omitted, and
    - (ii) at the end there shall be inserted the words “any other enactment relating to valuation”.

- 24 In paragraph 1(2)(a) of Schedule 3 to the 1966 Act (which relates to the determination of rateable values), for the word “gross” substitute “net”.

*The National Loans Act 1968 (c.13)*

- 25 In paragraph 1 of Schedule 4 to the National Loans Act 1968 (which relates to local loans), for sub-paragraph (c) there shall be substituted—
- “(c) in Scotland—
    - (i) any local authority within the meaning of the Local Government (Scotland) Act 1973;
    - (ii) any joint board or committee within the meaning of that Act; and
    - (iii) any other authority having the power to requisition any sum from any such local authority.”

*The Local Government (Scotland) Act 1973 (c.65)*

- 26 For subsection (8) of section 116 of the 1973 Act (which relates to valuation areas and authorities and the appointment of assessors, etc.) there shall be substituted—
- “(8) In this section the expression “the Valuation Acts” means the Lands Valuation (Scotland) Act 1854, the Acts amending that Act and any other enactment relating to valuation.”.
- 27 In section 83(4) of the 1973 Act (which relates to the power of local authorities to incur expenditure for certain purposes not otherwise authorised), for the words “that year”, in both places where they occur, substitute “the financial year 1988–89”.

*Status: Point in time view as at 01/04/1992.*

*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed), SCHEDULE 1. (See end of Document for details)*

- 28 In section 109 of the 1973 Act (which relates to rating authorities)—
- (a) in subsection (1)—
    - (i) for the words from “such rates” to the first “this Act” substitute “rates,”;
    - [<sup>F2</sup>(ii) for the words “regional rate and the district rate” substitute “non-domestic regional and district rates”;
    - (iii) for the words “general rate” substitute “non-domestic islands rate”];
    - (iv) after the words “the islands council;” insert—
      - “(c) in the case of the non-domestic water rate, the regional council or the islands council which determined it; and
      - (d) in the case of the non-domestic sewerage rate, the regional council which determined it;”;
  - (b) in subsection (2), for the words “district rate” substitute “non-domestic district rate”.

#### Textual Amendments

- F2** Sch. 1 para. 28(a)(ii)(iii) repealed (*prosp.*) by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), ss. 194, 195(2), [Sch. 12 Pt. II](#)

- 29 In section 110 of the 1973 Act (which relates to payments by the regional council to the district council in respect of district rates) for the words “district rate”, wherever they appear, substitute “non-domestic district rate”.
- 30 In section 111 of the 1973 Act (which empowers the Secretary of State to make regulations with respect to rates), in subsection (1)—
- (a) in paragraphs (a) and (b), for the words “107 to 110” substitute “109 and 110”;
  - (b) in paragraph (b), the words “, or section 5(4) and (5) of the Local Government (Scotland) Act 1966,” shall cease to have effect;
  - (c) in paragraph (d), for the words “the district rate” substitute “the non-domestic district rate”; and
  - (d) paragraph (f) shall cease to have effect.
- 31 In section 118(1)(b) of the 1973 Act (which relates to local financial returns) for the words “district rate” substitute “non-domestic district rate”.

#### *The Local Government (Scotland) Act 1975 (c.30)*

- 32 After subsection (1) of section 7 of the 1975 Act (which relates to the levying of rates) insert—

*Status: Point in time view as at 01/04/1992.*

*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed), SCHEDULE 1. (See end of Document for details)*

“(1A) References in subsection (1) above to “rateable value” including the apportioned rateable value of part residential subjects and, in the case of the non-domestic water rate, the net annual value and the apportioned net annual value of part residential subjects.”.

33 In subsection (1) of section 37 of the 1975 Act (which defines terms used in that Act) in the definition of “the Valuation Acts” for the words “any other Act relating to valuation and includes this Act” there shall be substituted “and any other enactment relating to valuation”.

34 In paragraph 6(2)(a) of Schedule 3 to the 1975 Act (which relates to borrowing and lending by local authorities), for the words “the regional, general, or district rate, as the case may be,” substitute “rates, the community charges and the community water charges”.

35 In paragraph 20(2) of the said Schedule 3—  
 (a) for the words “or their proper officer of levying rates” substitute “of levying rates, the community charges and the community water charges”; and  
 (b) for the words “rating authorities” substitute “other local authorities”.

36 In paragraph 31 of the said Schedule 3 (which defines terms used in the Schedule) after the definition of “borrowing account” insert—

““community charges” shall be construed in accordance with section 7 (creation and purpose of community charges) of the Abolition of Domestic Rates Etc. (Scotland) Act 1987;

“community water charges” shall be construed in accordance with paragraph 6 of Schedule 5 to the said Act of 1987;”.

*The Rating (Caravan Sites) Act 1976 (c.15)*

37 In sections 3(3) and 4(1)(e) of the Rating (Caravan Sites) Act 1976 (which relate to the valuation and rating of caravan sites in Scotland), for the “rate” substitute “non-domestic rate”.

*The Local Government, Planning and Land Act 1980 (c. 65.)*

38 In paragraph 33(4) of Schedule 32 to the Local Government, Planning and Land 1980 (which relates to lands and heritages exempt from rates), for the word “domestic” where it second appears there shall be substituted “the non- domestic”.



---

*Status: Point in time view as at 01/04/1992.*

**Changes to legislation:** *There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed), SCHEDULE 1. (See end of Document for details)*

---

*The Civic Government (Scotland) Act 1982 (c.45)*

39 for subsection (9) of section 90 of the Civic Government (Scotland) Act 1982 (which relates to the lighting of common stairs etc.) substitute—

“(9) A district or islands council who have, under subsection (2), (3) or (7) above, provided or maintained lighting or lit or extinguished ights shall be entitled to recover—

- (a) from the owner of the lands or premises the expense incurred by the council; or
- (b) where there is more than one owner of the lands or premises, that is, where the lands or premises are common property, from each owner such proportion of the expense thereby incurred by the council as the council may determine,

but the council may remit any sum or part of any sum due to them under this subsection.”

**Status:**

Point in time view as at 01/04/1992.

**Changes to legislation:**

There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed), SCHEDULE 1.