



# Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed)

## 1987 CHAPTER 47

### PART I

#### ABOLITION OF DOMESTIC RATES: RATING AND VALUATION

##### **[<sup>F1F2</sup>3A Non-domestic rates: interim provisions.**

- (1) The Secretary of State shall, in respect of each of the financial years specified in subsection (2) below, prescribe for each local authority a rate which shall be their non-domestic rate in respect of that year.
- (2) The financial years referred to in subsection (1) above are those beginning with the financial year 1990–91 and ending with that immediately before the financial year in respect of which the non-domestic rate is first prescribed under section 3B of this Act.
- (3) Non-domestic rates shall be levied in accordance with section 7 of the Local Government (Scotland) Act 1975 by each rating authority in respect of lands and heritages—
  - (a) which are subjects (other than part residential subjects) in respect of which there is an entry in the valuation roll, according to their rateable value or, where a rateable value has been prescribed or determined in respect of the lands and heritages under section 128 of the Local Government Finance Act 1988, according to that rateable value; or
  - (b) which are part residential subjects, according to that part of their rateable value which is shown in the apportionment note as relating to the non-residential use of those subjects or, where a rateable value has been prescribed or determined in respect of the lands and heritages under section 128 of the Local Government Finance Act 1988, according to that part of that rateable value which is so shown in the apportionment note.
- (4) The rates prescribed under subsection (1) above shall be known—
  - (a) in the case of the regional council, as the non-domestic regional rate;

*Status: Point in time view as at 01/02/1991. This version of this provision has been superseded.*

*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed), Section 3A. (See end of Document for details)*

- (b) in the case of the district council, as the non-domestic district rate; and
- (c) in the case of the islands council, as the non-domestic islands rate.]

#### Textual Amendments

- F1** S. 3A substituted for s. 3 by Local Government and Housing Act 1989 (c. 42, SIF 81:2), s. 140(1)(2)(a)
- F2** S. 3B substituted (*prosp.*) for s. 3A by Local Government and Housing Act 1989 (c.42, SIF 81:2), ss. 141(1)(2)(a), 195(2)

#### Textual Amendments applied to the whole legislation

- F1** Act repealed (*prosp.*) by Local Government Finance Act 1992 (c. 14), ss. 117(2), 119(2)(e), 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))

**Status:**

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

**Changes to legislation:**

There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed), Section 3A.