



# Local Government Finance Act 1988

## 1988 CHAPTER 41

### PART X

#### SCOTLAND

#### 128 Levying of rates.

- (1) [<sup>F1</sup>The non-domestic] rate levied by a rating authority in respect of lands and heritages for any financial year beginning on or after 1st April 1990 shall be levied according to such rateable value—
- (a) as is prescribed by the Secretary of State by regulations made under this section; or
  - (b) as is determined in such manner and by reference to such considerations as may be prescribed by such regulations,
- and such regulations may make different provision as regards [<sup>F2</sup>different areas and] different classes of lands and heritages and for different financial years.
- [<sup>F3</sup>(1A) The considerations referred to in paragraph (b) of subsection (1) above shall be such as the Secretary of State thinks fit and may, without prejudice to that generality, include considerations which otherwise would not relate to the determination of the rateable value of lands and heritages.
- (1B) The classification of lands and heritages for the purposes of subsection (1) above shall be by reference to such factors as the Secretary of State thinks fit and may, without prejudice to that generality, include the circumstances of persons by whom rates are payable.
- (1C) Regulations made under this section may, in relation to lands and heritages which are part residential subjects (within the meaning of the Abolition of Domestic Rates Etc. (Scotland) Act 1987), provide for the apportionment of the rateable value prescribed or determined under this section in respect of the subjects as between the residential and non-residential use of the subjects.

*Status: Point in time view as at 25/09/1991.*

*Changes to legislation: Local Government Finance Act 1988, Part X is up to date with all changes known to be in force on or before 01 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)*

(1D) A rateable value prescribed or determined under this section in respect of any lands and heritages shall be the rateable value of the lands and heritages for the purpose of the levying of the non-domestic rate but not for any other purposes.]

(2) . . . <sup>F4</sup>

(3) . . . <sup>F5</sup>

#### Textual Amendments

- F1** Words expressed to be inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 145, [Sch. 6 para. 7\(a\)\(i\)](#)
- F2** Words inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 145, [Sch. 6 para. 7\(a\)\(ii\)](#)
- F3** [S. 128\(1A\)–\(1D\)](#) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 145, [Sch. 6 para. 7\(b\)](#)
- F4** [S. 128\(2\)](#) repealed by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), ss. 140(2)(c), 194(4), [Sch. 12 Pt. II](#)
- F5** [S. 128\(3\)](#) repealed by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 145, [Sch. 6 para. 7\(c\)](#)

### 129 Exemption from personal charge.

(1) In the Abolition of Domestic Rates Etc. (Scotland) Act 1987, section 8 (liability for personal community charge) shall be amended as follows.

(2) For subsections (8) and (9) there shall be substituted the following subsection—

“(8) A person is exempt from liability to pay the personal community charge in respect of any time in a financial year if he is, at that time, a person such as is described in Schedule 1A to this Act.”

**Status:**

Point in time view as at 25/09/1991.

**Changes to legislation:**

Local Government Finance Act 1988, Part X is up to date with all changes known to be in force on or before 01 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.