



Valuation and Rating (Scotland) Act 1956

1956 CHAPTER 60 4 and 5 Eliz 2

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An Act to amend the law regarding valuation and rating in Scotland; to amend the provisions of the Local Government (Financial Provisions) (Scotland) Act, 1954, with respect to the payment of Exchequer Grants to local authorities in Scotland and with respect to the apportionment of the expenditure of joint bodies among their constituent authorities; and for purposes connected with the matters aforesaid. [2nd August 1956]

Modifications etc. (not altering text)

- C1 Words of enactment omitted under authority of Statute Law Revision Act 1948 (c. 62), s. 3
- C2 Act explained by National Heritage (Scotland) Act 1985 (c. 16, SIF 78), s. 20
- C3 Act modified by Legal Aid (Scotland) Act 1986 (c. 47, SIF 77:2), ss. 1 (6), 43, 45 (2), Sch. 1 para. 2 (4), Sch. 4 para. 3 (1)
- C4 Act modified by Dockyard Services Act 1986 (c. 52, SIF 58), s. 3 (1) (c)
- C5 Act modified by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 103:2), ss. 4 (1), 26 (1)
- C6 Act applied by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 103:2), ss. 5 (7), 26 (1)
- C7 Act (as included in Valuation Acts) applied (1.4.1993) by Local Government Finance Act 1992 (c. 14), s. 111(9) (with s. 118(1)(2)(4)); S.I. 1993/575, art. 2(a)

Commencement Information

- I1 Act wholly in force at Royal Assent.

PART I S

VALUATION

F1 S

Status: Point in time view as at 01/04/2023.

Changes to legislation: There are currently no known outstanding effects for the Valuation and Rating (Scotland) Act 1956. (See end of Document for details)

Textual Amendments

F1 S. 1 repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14**; S.I. 1996/323, art. 4, **Sch. 2**

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Textual Amendments

F2 Ss. 2, 3 (4) (c) repealed by Local Government and Miscellaneous Financial Provisions (Scotland) Act 1958 (c. 64), s. 22, **Sch. 6 Pt. III**

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Textual Amendments

F3 S. 3 repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14**; S.I. 1996/323, art. 4, **Sch. 2**

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Textual Amendments

F4 S. 4 repealed by Local Government (Scotland) Act 1973 (c. 65), **Sch. 29**

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Textual Amendments

F5 S. 5 repealed by Local Government (Scotland) Act 1975 (c. 30), **s. 39** (2), Sch. 7

6 Ascertainment of gross annual value, net annual value and rateable value of lands and heritages. **S**

(1) For the purpose of making up any valuation roll for the year 1961–62 or any subsequent year ^{F6} . . . , the net annual value and the rateable value of any lands and heritages shall, subject to [^{F7}sections 7 to 7B] of this Act [^{F8}and to any Order made under section 6 of the Local Government (Scotland) Act 1975 (c. 30)], be ascertained in accordance with the provisions of this section.

^{F9}(2)

(8) Subject to the provisions [^{F10}of subsection (8ZA) and]of Part III of this Act, the net annual value of any lands and heritages, ^{F11} . . . shall be the rent at which the lands and heritages might reasonably be expected to let from year to year if no grassum or consideration other than the rent were payable in respect of the lease and if the tenant

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undertook to pay all rates and to bear the cost of the repairs and insurance and the other expenses, if any, necessary to maintain the lands and heritages in a state to command that rent.

[^{F12}(8ZA) In arriving at the net annual value under subsection (8) of lands and heritages consisting of deer forests, regard may be had to such factors relating to deer management as the assessor considers appropriate.]

[^{F13}(8A) The Secretary of State may by regulations made under this subsection prescribe—
(a) the manner in which and the principles, rules and considerations by reference to which the net annual value of lands and heritages is to be arrived at under subsection (8) above;
(b) that the principles, rules and considerations referred to in paragraph (a) above or any of them shall be such as are determined in accordance with the regulations.

(8B) Regulations made under subsection (8A) above—
(a) may be made so as to apply differently to different areas or in relation to different cases or classes of case;
(b) may include such supplementary, incidental, consequential or transitional provisions as appear to the Secretary of State to be necessary or expedient; and
(c) shall be made by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.”]

[^{F14}(8C) For the purposes of subsection (8B) above, cases may be defined, described or classified by reference to such factors as the Secretary of State thinks fit.

(8D) Without prejudice to the generality of subsection (8C) above, a case may be defined, described or classified by reference to one or more of the following factors—
(a) the physical characteristics of lands and heritages;
(b) the fact that lands and heritages are unoccupied or are occupied for purposes prescribed by the regulations or by persons of descriptions so prescribed.]

(9) The rateable value of any lands and heritages shall, ^{F15} . . . , be the net annual value thereof as ascertained ^{F16} . . . or subsection (8) of this section, ^{F16} . . .

(10) Where the amount of the net annual value and of the rateable value in a case where those values are the same, or in any other case the amount of the rateable value, includes a fraction of a pound, the amount of both those values or of the rateable value, as the case may be, shall be increased or reduced, as the case may be, to the nearest complete pound, or if the fraction is ten shillings, the fraction shall be disregarded.

[^{F17}(10A) In subsection (8ZA), “ assessor ” means the assessor appointed under section 27(2) of the Local Government etc. (Scotland) Act 1994 for each valuation area.]

^{F18}(11)

Textual Amendments

F6 Words repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), s. 34, [Sch. 6](#)

F7 Words substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1, 2\)](#), s. 145, [Sch. 6 para. 3](#)

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- F8** Words in s. 6(1) inserted (31.3.2003 with effect in accordance with arts. 1, 6 of the amending S.S.I.) by [The Water Undertakings \(Rateable Values\) \(Scotland\) Order 2003 \(S.S.I. 2003/187\)](#), **art. 7**
- F9** S. 6(2)–(7) repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), s. 34, **Sch. 6**
- F10** Words in s. 6(8) inserted (28.6.2016) by [Land Reform \(Scotland\) Act 2016 \(asp 18\)](#), **ss. 76(2)(a)**, 130(1) (with s. 128); S.S.I. 2016/193, reg. 2(1), Sch. (with art. 3)
- F11** Words repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), s. 34, **Sch. 6**
- F12** S. 6(8ZA) inserted (28.6.2016) by [Land Reform \(Scotland\) Act 2016 \(asp 18\)](#), **ss. 76(2)(b)**, 130(1) (with s. 128); S.S.I. 2016/193, reg. 2(1), Sch. (with art. 3)
- F13** S. 6(8A)(8B) inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1\)](#), s. 137, **Sch. 12 Pt. II para. 4**
- F14** S. 6(8C)(8D) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), s. 145, **Sch. 6 para. 5**
- F15** Words repealed by [Local Government \(Financial Provisions\) \(Scotland\) Act 1963 \(c. 12\)](#), **s. 10(1)**, Sch. 3 Pt. II
- F16** Words repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), s. 34, **Sch. 6**
- F17** S. 6(10A) inserted (28.6.2016) by [Land Reform \(Scotland\) Act 2016 \(asp 18\)](#), **ss. 76(2)(c)**, 130(1) (with s. 128); S.S.I. 2016/193, reg. 2(1), Sch. (with art. 3)
- F18** S. 6(11) repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), s. 34, **Sch. 6**

Modifications etc. (not altering text)

- C8** S. 6 applied by [Local Government \(Scotland\) Act 1966 \(c. 51\)](#), **s. 7(4)**
- C9** S. 6 applied by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), **ss. 5(10)**, 26(1)
- C10** S. 6 continued (1.4.1993) by [Local Government Finance Act 1992 \(c. 14\)](#), **s. 111(12)** (with s. 118(1)(2) (4)); S.I. 1993/575, **art. 2(b)**
- C11** S. 6(1) modified (1.4.1995) in relation to the valuation of the prescribed class of lands and heritages by [S.I. 1995/366](#), **arts. 5, 6**
- S. 6(1) modified (1.4.1995) in relation to the valuation of the prescribed class of lands and heritages for the financial year 1995-96 and the four following financial years by [S.I. 1995/369](#), **arts. 8, 9**
- S. 6(1) modified (1.4.1995) in relation to the valuation of the prescribed class of lands and heritages for the financial year 1995-96 and the four following financial years by [S.I. 1995/370](#), **arts. 8, 9**
- S. 6(1) modified (1.4.1995) in relation to the valuation of the prescribed class of lands and heritages for the financial year 1995-96 and the four following financial years by [S.I. 1995/373](#), **arts. 8, 9**
- S. 6(1) modified (*retrospective* to 1.4.1997) in relation to the valuation of the prescribed class of lands and heritages for the financial year 1997-98 by [S.I. 1998/947](#), **arts. 1(2)**, 6, 7
- S. 6(1) modified (1.4.2000) in relation to the valuation of the prescribed class of lands and heritages for the financial year 2000-01 and the four following financial years by [S.I. 2000/86](#), **arts. 6, 7**
- S. 6(1) modified (1.4.2000) in relation to the valuation of the prescribed class of lands and heritages for each of the financial years 2000-01 to 2004-05 by [S.I. 2000/85](#), **arts. 6, 7**
- S. 6(1) modified (1.4.2000) in relation to the valuation of the prescribed class of lands and heritages for the financial year 2000-01 and for each subsequent financial year by [S.I. 2000/91](#), **arts. 6, 7**
- S. 6(1) modified (1.4.2000) in relation to the valuation of the prescribed class of lands and heritages for the financial year 2000-01 and the four following financial years by [S.I. 2000/90](#), **arts. 7, 8**
- S. 6(1) modified (1.4.2000) in relation to the valuation of the prescribed class of lands and heritages for each of the financial year 2000-01 and the four following financial years by [S.I. 2000/87](#), **arts. 5, 6**
- S. 6(1) modified (15.8.2000 with effect as mentioned in art. 1(2) of the amending S.I.) in relation to the valuation of the prescribed class of lands and heritages for the financial year 2000-01 and for each subsequent financial year by [S.I. 2000/285](#), **arts. 8, 9**

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S. 6(1) modified (22.11.2000 with effect as mentioned in art. 1(2) of the amending S.I.) in relation to the valuation of the prescribed class of lands and heritages for each of the financial years 2000-01 to 2004-05 by [S.I. 2000/424](#), [arts. 7, 8](#)

S. 6(1) modified (for the financial year 2000-01 and the four following financial years) by [S.S.I. 2000/88](#), [arts. 13, 14](#)

C12 Power to amend s. 6(8) given by [Local Government \(Financial Provisions\) \(Scotland\) Act 1963](#) (c. 12), [s. 10\(2\)](#)

C13 S. 6(8) restricted (1.4.2023) by [The Non-Domestic Rating \(Valuation of Sites of Reverse Vending Machines\) \(Scotland\) Regulations 2023](#) (S.S.I. 2023/26), [regs. 1\(1\), 2](#)

C14 S. 6(9) excluded by [Valuation for Rating \(Scotland\) Act 1970](#) (c. 4), [s. 1\(1\)](#)

[^{F19}6A Power of Secretary of State to combine and divide lands and heritages. S

(1) The Secretary of State may by order provide that, for all purposes of the Valuation Acts—

(a) lands and heritages specified in the order which would, apart from the order, be treated as justifying separate entries in the valuation roll shall be treated as justifying only one such entry;

[^{F20}(aa) lands and heritages so specified which would, apart from the order, be treated as justifying separate entries in two or more valuation rolls shall, subject to subsection (1B)(b) below, be treated as if they justified only one entry in a single valuation roll;]

and

(b) lands and heritages so specified which would, apart from the order, be treated as justifying only one entry in the valuation roll shall be treated as justifying separate entries,

and an order under paragraph (b) above shall specify which parts of the lands and heritages concerned are to be treated as justifying separate entries.

[^{F21}(1A) An order specifying lands and heritages for the purposes of paragraph (a) of subsection (1) above may also provide rules to determine who is to be treated as owner or occupier of any of the specified lands and heritages.]

[^{F22}(1B) An order specifying lands and heritages for the purposes of paragraph (aa) of subsection (1) above may provide that the lands and heritages are to be entered—

(a) in the valuation roll for the area of the rating authority specified in the order; or

(b) subject to subsection (1C) below, in each of the valuation rolls in which they would, apart from the order, be entered separately at a proportion, calculated in the manner set out in the order, of the rateable value assessed by virtue of paragraph (aa) above.

(1C) An order specifying lands and heritages for the purposes of paragraph (aa) of subsection (1) above may not permit a rateable value assessed by virtue of paragraph (aa) above to be apportioned so as to cause the total of the apportioned values to amount to a value other than the rateable value so assessed.

(1D) Before making an order specifying lands and heritages for the purposes of paragraph (aa) of subsection (1) above, the Scottish Ministers shall consult such associations of local authorities and such other persons as they think appropriate.]

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

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Changes to legislation: There are currently no known outstanding effects for the Valuation and Rating (Scotland) Act 1956. (See end of Document for details)

Textual Amendments

- F19** S. 6A inserted (4.1.1995) by 1994 c. 39, s. 161; S.I. 1994/3150, art. 3
- F20** S. 6A(1)(aa) inserted (1.4.2003) by Local Government in Scotland Act 2003 (asp 1), ss. 32(1)(b), 62(2); S.S.I. 2003/134, art. 2(1), Sch.
- F21** S. 6A(1A) inserted (19.5.1997) by 1997 c. 29, s. 33(1), Sch. 3 para. 1; S.I. 1997/1097, art. 3(c)
- F22** S. 6A(1B)-(1D) inserted (1.4.2003) by Local Government in Scotland Act 2003 (asp 1), ss. 32(1)(a), 62(2); S.S.I. 2003/134, art. 2(1), Sch.

7 Ascertainment of gross annual value, net annual value and rateable value of lands and heritages. **S**

(1) For the purpose of making up any valuation roll for the year 1961–62 or any subsequent year the following provisions of this section shall have effect regarding agricultural lands and heritages . . . ^{F23}.

(2) In this section—

“agricultural lands and heritages” means any lands and heritages used for agricultural or pastoral purposes only or as woodlands, market gardens, orchards [^{F24}reed beds], allotments or allotment gardens and any lands exceeding [^{F25}one tenth of a hectare] used for the purpose of poultry farming, but does not include any buildings thereon other than agricultural buildings, or any garden, yard, garage, outhouse or pertinent belonging to and occupied along with a dwelling–house, or any land kept or preserved mainly or exclusively for sporting purposes;

“agricultural buildings” means buildings (other than dwelling–houses) occupied together with agricultural lands and heritages, or being or forming part of a market garden, and in either case used solely in connection with agricultural operations thereon; and

“pertinent” [^{F26}in relation to a dwelling house shall be taken to include all land occupied therewith and used for the purposes thereof.]

[^{F27}(2A) In determining for the purposes of the last foregoing subsection whether during any year a building used in any way is solely so used or is used for agricultural purposes only, no account shall be taken of any time in that year during which it is used in any other way or, as the case may be, for any other purpose, if that time does not amount to a substantial part of that year.

(2B) In determining for the purposes of subsection (2) of this section whether any lands and heritages (other than a building) are used for agricultural or pastoral purposes only, there shall be disregarded any use of those lands and heritages for the purpose of the breeding, rearing, grazing or exercising of horses (within the meaning of section 6(4) of the ^{M1}Riding Establishments Act 1964), if the only other use of the lands and heritages is a substantial use for agricultural or pastoral purposes.]

(3) No agricultural lands and heritages shall be entered in the valuation roll, and any reference in any enactment to the person appearing from the valuation roll to be the owner or the occupier of any lands and heritages shall on and after the sixteenth day of May, nineteen hundred and sixty–one, have effect in the case of agricultural lands and heritages [^{F28}(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

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have effect in the case of agricultural lands and heritages being lands and heritages used as reed beds] as if the reference to the valuation roll were omitted.

[^{F29}(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]

(4) ^{F30}

Textual Amendments

- F23** Words repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), s. 34, [Sch. 6](#)
- F24** Words inserted by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), s. [16\(1\)](#)
- F25** Words substituted by [S.I. 1977/2007](#), [Sch. 1](#)
- F26** Words substituted by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), s. 6, [Sch. 1 Pt. III para. 18](#)
- F27** S. 7(2A)(2B) added by [Rating Act 1971 \(c. 39\)](#), s. [9 \(a\)](#)
- F28** Words inserted by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), s. [16\(2\)](#)
- F29** S. 7 (3A) inserted by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), s. [16\(3\)](#)
- F30** S. 7 (4) to (8) repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), s. 34, [Sch. 6](#)

Modifications etc. (not altering text)

- C15** S. 7(2) modified by [Local Government \(Financial Provisions\) \(Scotland\) Act 1963 \(c. 12\)](#), s. [14\(1\)](#) and [Rating Act 1971 \(c. 39\)](#), [ss. 5–7](#)
- C16** S. 7(3) amended by [Local Government \(Financial Provisions\) \(Scotland\) Act 1963 \(c. 12\)](#), s. [14](#) and [Rating Act 1971 \(c. 39\)](#), [ss. 5–7](#)

Marginal Citations

- M1** [1964 c. 70](#).

[^{F31}7A **Provisions relating to lands and heritages used for fish farming and dwelling houses occupied in connection therewith.** **S**]

(1) For the purpose of any valuation roll in force for the year 1981–82 or any subsequent year or for the making up of any valuation roll for any subsequent year the following provisions of this section shall have effect regarding lands and heritages to which this section applies . . . ^{F32}

(2) This section applies to—

- (a) lands and heritages (other than dwelling–houses) used solely for or in connection with fish farming; and
- (b) lands and heritages consisting of—
 - (i) one or more buildings (other than dwelling–houses) used solely for or in connection with fish farming; or
 - (ii) any land occupied together with and used solely in connection with the use of such building or buildings.

(3) No lands and heritages to which this section applies shall be entered in the valuation roll, and any reference in any enactment to the person appearing from the valuation roll to be the owner or the occupier of any lands and heritages shall on and after the

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first day of April nineteen hundred and eighty-one, have effect in the case of lands and heritages to which this section applies as if the reference to the valuation roll were omitted.

- (4) ^{F33}
- (5) Where part of lands and heritages consists of one or more buildings or one or more parts of buildings (being a part of lands and heritages which is used for such a purpose that if it were in separate occupation it would be lands and heritages to which this section applies), then that part of the lands and heritages and the remainder shall each be treated as respects the year 1981–82 and subsequent years for the purposes of the Valuation Acts as if it were lands and heritages in separate occupation.
- (6) In subsection (5) above, any reference to a building or part of a building shall be construed as including a reference to land occupied together with and used solely in connection with the use of such building or part.
- (7) In determining for the purposes of this section whether during any year a building used for or in connection with fish farming is solely so used, no account shall be taken of any time in that year during which it is used in any other way, if that time does not amount to a substantial part of that year.
- (8) In this section— “ fish farming ” means the breeding or rearing of fish or the cultivation of shellfish (including crustaceans and molluscs of any description) for the purpose of producing food for human consumption or for transfer to other waters but does not include the breeding, rearing or cultivation of any fish or shellfish—
- (a) which are purely ornamental, or
 - (b) which are bred, reared or cultivated for exhibition.]

Textual Amendments

- F31** S. 7A inserted by [Local Government, Planning and Land Act 1980 \(c. 65, SIF 103:1, 2\)](#), s. 32
- F32** Words repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), s. 34, [Sch. 6](#)
- F33** S. 7A (4) repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), s. 34, [Sch. 6](#)

[^{F34}7B Rateable value of certain buildings used for breeding or rearing horses. **S**

- (1) This section applies to any lands and heritages the whole or any part of which consists of buildings which are—
- (a) used for the breeding and rearing of horses or for either of those purposes; and
 - (b) occupied together with any agricultural land or agricultural building.
- (2) The rateable value of any lands and heritages to which this section applies shall be taken to be the amount determined under section 6 of this Act less whichever is the smaller of the following amounts—
- (a) such amount as the Secretary of State may by order specify for the purposes of this section;
 - (b) the amount which but for this section would be determined under that section in respect of so much of the lands and heritages as consists of buildings so used and occupied.

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- (3) An order under subsection (2) of 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) In this section— “ agricultural land ” means any land of more than two hectares which is agricultural lands and heritages within the meaning of subsection (2) of section 7 of this Act and is not land used exclusively for the pasturing of horses; “ agricultural building ” has the same meaning as in that subsection; and “ horses ” has the same meaning as in section 6 (4) of the Riding Establishments Act 1964.]

Textual Amendments

F34 S. 7B inserted after s. 7A by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), s. 145, **Sch. 6 para. 4**

8 Subjects to be excluded from valuation roll. S

- (1) ^{F35}
- (2) No sewer shall be entered in the valuation roll for the year first commencing after the passing of this Act, or for any subsequent year.
- (3) The foregoing subsection shall have effect in relation to any manhole, ventilating shaft, pumping station, pump or other accessory belonging to a sewer as it has effect in relation to the sewer.

Textual Amendments

F35 S. 8 (1) repealed by [Rating \(Disabled Persons\) Act 1978 \(c. 40, SIF 103:1, 2\)](#), s. 9 (3), Sch. 2

[^{F36}8A Common parts of shopping malls not to be entered separately in valuation roll. S

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.]

Textual Amendments

F36 S. 8A inserted after section 8 by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103, 2\)](#), s. 17

[^{F37}8AA Exemption from valuation and rating of certain moorings. S

- (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—

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- (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.]

Textual Amendments

F37 S. 8AA inserted after section 8 by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), **s. 18**

[^{F38}**8B** **Property used for road user charging scheme to be excluded from valuation roll** **S**

- (1) There shall not be entered in the valuation roll any lands and heritages—
 - (a) that consist of a road in respect of which charges are imposed by a charging scheme made under Part 3 of the Transport (Scotland) Act 2001 (asp 2); or
 - (b) subject to subsection (2) below, that are used solely for or in connection with the operation of such a scheme.
- (2) Lands and heritages such as are mentioned in subsection (1)(b) above do not include office buildings.]

Textual Amendments

F38 S. 8B inserted (1.4.2001) by [2001 asp 2, s. 59](#) (with s. 66); [S.S.I. 2001/132, art. 2\(2\)](#), **Sch. Pt. I**

[^{F39}**8C** **Exclusion of automatic telling machine sites from valuation roll** **S**

- (1) There shall not, subject to subsection (2) of this section, be entered in the valuation roll for any year beginning on or after 1st April 2003 any lands or heritages which—
 - (a) are within a settlement identified in a rating authority’s rural settlement list (compiled and maintained under paragraph 1 of Schedule 2 to the Local Government and Rating Act 1997 (c. 29)) having effect in the year; and
 - (b) consist of a building, or any part of a building, which is used only for purposes connected with the use of an automatic telling machine situated therein.
- (2) Subsection (1) of this section does not apply in relation to a building, or any part of a building, occupied by the bank or building society to which the automatic telling machine situated therein relates if that bank or building society otherwise provides services in that building or that part of that building.
- (3) For the purposes of this section, an “automatic telling machine” is a machine which provides automatic telling and other services on behalf of a bank or building society.]

Textual Amendments

F39 S. 8C inserted (1.4.2003) by [Local Government in Scotland Act 2003 \(asp 1\)](#), **ss. 30, 62(2)**; [S.S.I. 2003/134, art. 2\(1\)](#), **Sch.**

Status: Point in time view as at 01/04/2023.

Changes to legislation: There are currently no known outstanding effects for the Valuation and Rating (Scotland) Act 1956. (See end of Document for details)

[^{F40}8D Power of Scottish Ministers to remove exempt status of lands and heritages **S**

- (1) The Scottish Ministers may by regulations make provision requiring lands and heritages falling within subsection (2) to be entered in the valuation roll.
- (2) Land and heritages fall within this subsection if they are not entered in the valuation roll by virtue of an enactment, other than Part 2 of the Local Government Finance Act 1992, providing for them not to be so entered.
- (3) Before—
 - (a) laying a draft of a Scottish statutory instrument containing regulations under subsection (1) to which subsection (5) applies before the Scottish Parliament, or
 - (b) making regulations under subsection (1) to which subsection (6) applies, the Scottish Ministers must consult such persons as they consider appropriate.
- (4) Regulations under subsection (1) may—
 - (a) make incidental, supplementary, consequential, transitional, transitory or saving provision,
 - (b) make different provision for different purposes,
 - (c) modify any enactment (including this Act).
- (5) Regulations under this section that add to, replace or omit any part of the text of an Act are subject to the affirmative procedure.
- (6) Otherwise, regulations under this section are subject to the negative procedure.
- (7) In this section, “enactment” includes an Act of the Scottish Parliament and an instrument made under such an Act.]

Textual Amendments

F40 S. 8D inserted (1.4.2022) by [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\), ss. 4, 44\(2\); S.S.I. 2020/327, sch.](#)

9 Duties of assessors. **S**

- (1) **F41**
- (3) **F42**
- (4) **F41**
- (5) **F42**
- (6) **F43**
- (7) **F41**

Textual Amendments

F41 S. 9 (1) (2) (4) (7) repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\), s. 39 \(2\), Sch. 7](#)
F42 Ss. 9 (3) (5), 11, 15 repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\), Sch. 7](#)
F43 S. 9 (6) repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\), s. 39 \(2\), Sch. 7](#)

Status: Point in time view as at 01/04/2023.

Changes to legislation: There are currently no known outstanding effects for the Valuation and Rating (Scotland) Act 1956. (See end of Document for details)

10 ^{F44} **S**

Textual Amendments
F44 S. 10 repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), [s. 39 \(2\)](#), [Sch. 7](#)

11 ^{F45} **S**

Textual Amendments
F45 Ss. 9 (3) (5), 11, 15 repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), [Sch. 7](#)

12 ^{F46} **S**

Textual Amendments
F46 S. 12 repealed by [S.I. 1978/252](#), [reg. 17](#), [Sch.](#)

13 **Times for giving notices. etc.** **S**

(1) The Secretary of State may by order prescribe the date on which or the period within which any notice requires to be given or any other thing requires to be done for the purposes of the Valuation Acts and may by such order alter any such date or time prescribed by or under any provision of the said Acts or of any local Act [^{F47} and an order under this section may relate to local authorities generally or to any class of local authority].

(2) ^{F48}

(3) Nothing in this section shall apply to any notice or thing required to be given or done for the purpose of any such appeal as is mentioned in section six of the ^{M2}Rating and Valuation (Scotland) Act, 1952.

[^{F49}(3A) This section does not apply to any notice or thing required to be given or done in relation to—

- (a) a proposal under section 3ZA of the [Local Government \(Scotland\) Act 1975](#),
- (b) an appeal under section 3ZB of that Act.]

[^{F50}(3B) This section does not apply to any notice or thing required to be given or done in relation to an appeal under section 31 or 34 of the [Non-Domestic Rates \(Scotland\) Act 2020](#).]

(4) The power to make orders conferred on the Secretary of State by this section shall be exercisable by statutory instrument.

Textual Amendments
F47 Words added by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), [Sch. 6 para. 20 \(a\)](#)

Status: Point in time view as at 01/04/2023.

Changes to legislation: There are currently no known outstanding effects for the Valuation and Rating (Scotland) Act 1956. (See end of Document for details)

- F48** S. 13 (2) repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), **s. 39 (2)**, Sch. 6 Pt. II para. 20 (b), Sch. 7
- F49** S. 13(3A) inserted (1.4.2023) by [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\)](#), **ss. 11(1)**, 44(2); S.S.I. 2020/327, sch. (as amended by S.S.I. 2022/23, reg. 3(4)(a) and S.S.I. 2022/301, reg. 2(4)(a))
- F50** S. 13(3B) inserted (1.4.2021) by [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\)](#), **ss. 36(1)**, 44(2); S.S.I. 2020/327, sch.

Modifications etc. (not altering text)

- C17** S. 13 amended by [Local Government \(Financial Provisions\) \(Scotland\) Act 1963 \(c. 12\)](#), **s. 22**

Marginal Citations

- M2** 1952 c. 47.

14 Stated case to Lands Valuation Appeal Court to set forth reasons for decision. S

In addition to the matters required by section nine of the ^{M3}Valuation of Lands (Scotland) Amendment Act, 1879, to be set forth in a stated case, there shall also be set forth a statement of the reasons for the decision of the [^{F51}First-tier Tribunal for Scotland].

Textual Amendments

- F51** Words in s. 14 substituted (1.4.2023) by [The First-tier Tribunal for Scotland \(Transfer of Functions of Valuation Appeals Committees\) Regulations 2023 \(S.S.I. 2023/45\)](#), reg. 1(2), **sch. 2 para. 2(2)** (with sch. 1 paras. 1-4, 13-20)

Marginal Citations

- M3** 1879 c. 42.

15 ^{F52} S

Textual Amendments

- F52** Ss. 9 (3) (5), 11, 15 repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), **Sch. 7**

PART II S

RATING

16 Transference of liability for owners' rates and consequential reduction of rents. S

(1) In the year first commencing after the passing of this Act and in every subsequent year every rate levied by a rating authority shall be payable by occupiers only, and any reference in any enactment or statutory order of a rate or a portion of a rate payable by owners shall be construed accordingly.

Status: Point in time view as at 01/04/2023.

Changes to legislation: There are currently no known outstanding effects for the Valuation and Rating (Scotland) Act 1956. (See end of Document for details)

- (2) On and after the commencement of the year first commencing after the passing of this Act,—
 - (a) the rents payable under leases of lands and heritages;
 - (b) the net rents and standard rents of dwelling-houses [^{F53}let on or subject to a protected or statutory tenancy to which the ^{M4}Rent (Scotland) Act 1971 applies];
 - (c) the amount of the rent or, as the case may be, the maximum amount of the rent fixed, determined or approved in respect of any dwelling-house by or in pursuance of any enactment specified in paragraph 10 of the Third Schedule to this Act;
 shall be reduced in accordance with the provisions of [^{F53}Schedule 3 to this Act and subparagraphs (7) to (10) of paragraph 1 of Schedule 8 to the ^{M5}Rent (Scotland) Act 1971]
- (3) Nothing in this section shall affect any right of a rating authority under any provision . . . ^{F54} or of the Act of 1947 or any other enactment, to recover the rates levied in respect of any lands and heritages from the owner thereof or the right of such owner to recover the same from the occupier or from the rating authority.

Textual Amendments

F53 Words substituted by [Rent \(Scotland\) Act 1971 \(c. 28\)](#), **Sch. 18 Pt. II**

F54 Words repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), **Sch. 29**

Modifications etc. (not altering text)

C18 S. 16 (1) amended (*temp.*) by [Electricity Act 1989 \(c. 29, SIF 44:1\)](#), **s. 112 (3)**, Sch. 17 Pt. II paras. 35 (1), 36 (2)

Marginal Citations

M4 1971 c. 28.

M5 1971 c. 28.

17 ^{F55} **S**

Textual Amendments

F55 S. 17 repealed by [Local Government \(Scotland\) Act 1966 \(c. 51\)](#), s. 24, **Sch. 6**

18 ^{F56} **S**

Textual Amendments

F56 S. 18 repealed by [Water \(Scotland\) Act 1980 \(c. 45, SIF 130\)](#), **s. 112 (2)**, Sch. 11

19 ^{F57} **S**

Status: Point in time view as at 01/04/2023.

Changes to legislation: There are currently no known outstanding effects for the Valuation and Rating (Scotland) Act 1956. (See end of Document for details)

Textual Amendments

F57 S. 19 repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), [Sch. 7](#)

^{F58}**20** **S**

Textual Amendments

F58 S. 20 repealed (1.4.2000) by [1997 c. 29, s. 33\(2\)](#), [Sch. 4](#); [S.I. 1998/2329, art. 3](#)

[^{F59}**20A Contributions by police authorities.** **S**

- (1) The police authority of any police area may incur expenses in the making of contributions in aid of council tax in respect of dwellings, whether in the police area or elsewhere, which are occupied for the purposes of the police force for that area, being dwellings in respect of which no council tax is paid.
- (2) A contribution under this section shall be treated as money paid as council tax.]

Textual Amendments

F59 S. 20A inserted (1.4.1993) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(1), [Sch. 13 para. 9](#) (with s. 118(1)(2)(4)); [S.I. 1993/575, art. 2\(c\)](#)

21 Contributions in aid of rates by Commissioners of Northern Lighthouses. **S**

- (1) The Commissioners of Northern Lighthouses may incur expenses in making contributions in aid of rates in respect of lands and heritages belonging to them, being lands and heritages in respect of which no rates are paid and which consist of dwelling-houses occupied by officers of the said Commissioners other than dwelling-houses which . . . ^{F60} either form part of a lighthouse or are situated within the curtilage thereof.
- (2) Any contribution under this section shall be paid out of the General Lighthouse Fund and shall be treated as money paid as rates.

Textual Amendments

F60 Words repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), s. 122, [Sch. 9 para. 48](#), [Sch. 29](#)

[^{F61}**22 Exemption of churches, etc. from rates.** **S**

- (1) No non-domestic rate shall be levied on any premises to the extent that they consist of—
 - (a) a building occupied by a religious body and used for the purpose of religious worship;
 - (b) a church hall, chapel hall or similar premises used in connection with a building such as is referred to in paragraph (a) above for the purposes of the religious body which occupies that building; or

Status: Point in time view as at 01/04/2023.

Changes to legislation: There are currently no known outstanding effects for the Valuation and Rating (Scotland) Act 1956. (See end of Document for details)

- (c) any premises occupied by a religious body and used by it—
 - (i) for carrying out administrative or other activities relating to the organisation of the conduct of religious worship in a building such as is referred to in paragraph (a) above; or
 - (ii) as an office or for office purposes, or for purposes ancillary to its use as an office or for office purposes.
- (2) Where any such premises as are mentioned in subsection (1) above form part of other lands and heritages and are not entered separately in the valuation roll, the net annual value of those lands and heritages shall be apportioned between the said premises and the remainder of the lands and heritages, and the net annual values of such premises and of the remainder shall be shown separately in the valuation roll.
- (3) The provisions of the Valuation Acts (including, without prejudice to the foregoing generality, the provisions with respect to persons whose property is valued and with respect to appeals and complaints) shall apply with regard to any matter required by subsection (2) above to be shown in the valuation roll.
- (4) In subsection (1)(c) above—
 - “ office purposes ” includes administration, clerical work and handling money; and
 - “ clerical work ” includes writing, book-keeping, sorting papers or information, filing, typing, duplicating, calculating (by whatever means), drawing and the editorial preparation of matter for publication.]

Textual Amendments
F61 S. 22 substituted (1.4.1992) by [Local Government Finance Act 1992 \(c. 14\)](#), ss. 117(1), [Sch. 13 para.10](#) (with s. 118(1)(2)(4)); S.I. 1992/818, [art. 2\(a\)](#)

^{F62}**22A** **S**

Textual Amendments
F62 S. 22A repealed (1.4.1995) by [1994 c. 39](#), s. 180(2), [Sch. 14](#); S.I. 1994/3150, [art. 4\(d\)](#), [Sch. 2](#)

23 Provisions as to the rates payable by charitable and other organisations. S

- (1) A rating authority shall have power to reduce or remit any rate leviable in the year 1956–57 or in any subsequent year in respect of—
 - (a) any lands or heritages occupied for the purposes of an organisation (whether corporate or unincorporate) which is not established or conducted for profit and whose main objects are charitable or are otherwise concerned with the advancement of religion, education or social welfare, or are concerned exclusively with science, literature or the fine arts; or
 - (b) any lands and heritages held on trust for use as an almshouse ; or
 - (c) any lands and heritages consisting of a playing field (that is to say, land used exclusively or mainly for the purposes of open–air games or of open–air athletic sports) occupied for the purposes of a club, society or other

Status: Point in time view as at 01/04/2023.

Changes to legislation: There are currently no known outstanding effects for the Valuation and Rating (Scotland) Act 1956. (See end of Document for details)

organisation which is not established or conducted for profit and does not (except on special occasions) make any charge for the admission of spectators to the playing field :

Provided that this subsection shall not apply to any lands and heritages to which paragraph (a) or (b) of subsection (1) of the last foregoing section applies or to lands and heritages occupied by a local authority or by any body to whom section two hundred and seventy of the Act of 1947 applies.

- (2) The Scientific Societies Act, 1843, shall cease to have effect except in relation to lands and heritages in respect of which, at the passing of this Act and by virtue of section one of the said Act of 1843, the person occupying was not liable to be assessed or rated, and which continue to be occupied by that person.
- (3) In this section the expression “rate” does not include a domestic water rate.

Modifications etc. (not altering text)

C19 The text of ss. 23, 28, 30 (2), 34, 36 and 38 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

PART III S

VALUATION AND RATING OF GAS BOARDS

[^{F63}24 Valuation and rating of Gas Boards. S

- (1) For the purposes of the levying of rates in respect of [^{F64}any year subsequent to the year following the appointed day], any Gas Board which supplied any gas to consumers in a separately rated area during the twelve months ending with the thirty-first day of March falling within the immediately preceding year, or who manufactured any gas in a separately rated area during the twelve months ending with the said thirty-first day of March, shall be treated as occupying in that area during . . . ^{F65} such subsequent year lands and heritages of a rateable value calculated in accordance with the provisions of Part I of the Fourth Schedule to this Act.
- (2) The liability of a Gas Board to be rated in respect of any year in respect of such lands and heritages as are mentioned in the foregoing subsection shall be in substitution for any liability of the Gas Board to be rated in respect of any lands and heritages actually occupied by them during that year, other than any excepted premises so occupied; and accordingly no lands and heritages occupied by a Gas Board, other than excepted premises, shall be liable to be rated in respect of the year [^{F66}subsequent to the year following the appointed day] or any subsequent year, . . . ^{F67}
- (3) The provisions of Part II of the Fourth Schedule to this Act shall have effect for the purposes of the foregoing provisions of this section.
- (4) In this . . . ^{F68} section—
[^{F69} “ appointed day ” means the day appointed by the Secretary of State under section 1(1) of the ^{M6} Gas Act 1972]

Status: Point in time view as at 01/04/2023.

Changes to legislation: There are currently no known outstanding effects for the Valuation and Rating (Scotland) Act 1956. (See end of Document for details)

“excepted premises” means dwelling–houses, or lands and heritages held by a Gas Board under a lease for a period not exceeding twenty–one years or let by a Gas Board, or lands and heritages which are not used or adapted for use for the purposes of the functions of a Gas Board [^{F70} or lands and heritages occupied and used by the British Gas Corporation wholly or mainly for the manufacture of plant or gas fittings] ; and
 “separately rated area” means [^{F71} an islands area or district] .]

Textual Amendments

- F63** S. 24 repealed so far as relating to the British Gas Corporation in Scotland for any year commencing on or after 1.4.1978 by S.I. 1978/1176, art. 9, **Sch.**
- F64** Words substituted by Gas Act 1972 (c. 60), **Sch. 6 para. 6 (1) (b)**
- F65** Words repealed by Gas Act 1972 (c. 60), **Sch. 6 para. 6 (1) (b)**, Sch. 8
- F66** Words substituted by Gas Act 1972 (c. 60), **Sch. 6 para. 6 (1) (c)**
- F67** Words repealed by Gas Act 1972 (c. 60), **Sch. 6 para. 6 (1) (c)**, Sch. 8
- F68** Words repealed by Gas Act 1972 (c. 60), **Sch. 6 para. 6 (1) (d)**, Sch. 8
- F69** Definition added by Gas Act 1972 (c. 60), **Sch. 6 para. 6 (1) (d)**
- F70** Words inserted by Gas Act 1972 (c. 60), **Sch. 6 para. 6 (1) (d)**
- F71** Words substituted by Local Government (Scotland) Act 1973 (c. 65), s. 122, **Sch. 9 para. 49**

Modifications etc. (not altering text)

- C20** S. 24 applied by Gas Act 1972 (c. 60), **s. 34 (3) (b)**, and Local Government (Scotland) Act 1975 (c. 30), **s. 6 (1)**, Sch. 1 para. 3; amended by Gas Act 1972 (c. 60), **Sch. 6 para. 6 (1) (a)**
- C21** S. 24 (1) amended by Local Government (Financial Provisions etc.) (Scotland) Act 1962 (c. 9), **s. 3** and Gas Act 1965 (c. 36), **s. 3 (2) (12) (b)**
- C22** S. 24 (2) excluded by Local Government (Scotland) Act 1966 (c. 51), **ss. 18 (1)**, 19 (1)

Marginal Citations

- M6** 1972 c. 60.

25 ^{F72} **S**

Textual Amendments

- F72** S. 25 repealed by Local Government (Financial Provisions) (Scotland) Act 1963 (c. 12), s. 27, **Sch. 3 Pt. I**

PART IV S

EXCHEQUER GRANTS

26 ^{F73} **S**

Status: Point in time view as at 01/04/2023.

Changes to legislation: There are currently no known outstanding effects for the Valuation and Rating (Scotland) Act 1956. (See end of Document for details)

Textual Amendments

F73 S. 26 repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), **Sch. 29**

27 **F74** **S**

Textual Amendments

F74 S. 27 repealed by [Local Government \(Financial Provisions\) \(Scotland\) Act 1963 \(c. 12\)](#), s. 27, **Sch. 3 Pt. I**

28 **Amendment of s. 11 (1) of Act of 1954.** **S**

On and after the sixteenth day of May, nineteen hundred and fifty–six, subsection (1) of section eleven of the Act of 1954 (which section contains provisions relating to the method of allocating the expenditure of any combination of local authorities) shall have effect as if for the words from “any reference” to the end of the subsection there were substituted the following words :—

“any reference in that provision to the rateable valuation of an area, or part of an area, of an authority shall be construed—

- (a) where the area is a county the council of which are charged under any enactment with providing the service to which the combination relates in one or more burghs, as a reference to an amount calculated by taking the rateable valuation of the landward area of the county, or that part thereof as aforesaid, or its standard rateable value, whichever is the higher, and adding thereto the rateable valuation or the standard rateable value, whichever is the higher, of each burgh situated in the county or such part thereof, being a burgh within which the county council are charged with providing the said service;
- (b) in any other case as a reference to the rateable valuation of that area, or that part of that area, or to its standard rateable value, whichever is the higher.”

Modifications etc. (not altering text)

C23 The text of ss. 23, 28, 30 (2), 34, 36 and 38 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

29 **Duration of Part IV.** **S**

Section fourteen of the Act of 1954 in so far as it relates to the expiry of the said Act is hereby repealed, and the said Act and this Part of this Act (which shall be construed as one with the Act of 1954) and Part II of the Act of 1948 shall continue in force until the expiry of the sixth year after the passing of this Act and shall then expire.

Status: Point in time view as at 01/04/2023.

Changes to legislation: There are currently no known outstanding effects for the Valuation and Rating (Scotland) Act 1956. (See end of Document for details)

PART V S

MISCELLANEOUS AND CONSEQUENTIAL PROVISIONS

30 Calculation or apportionment of sums to be according to net annual valuation. S

- (1) Where in pursuance of any enactment, statutory order or agreement any sum is required to be calculated according to the gross annual valuation of any area or is required to be apportioned and allocated among local authorities or other bodies according to the gross annual valuation of any two or more areas, such calculation or such apportionment and allocation, as the case may be, shall, on and after the sixteenth day of May, nineteen hundred and sixty–one, be made according to the net annual valuation of the area or areas in question.
- (2) Subsection (2) of section two hundred and eighteen of the Act of 1947 (which subsection contains provisions relating to the apportionment of expenditure among local authorities) shall on and after the date mentioned in the foregoing subsection have effect as if for the words “gross annual valuation” appearing therein there were substituted the words “net annual valuations”.

Modifications etc. (not altering text)

C24 The text of ss. 23, 28, 30 (2), 34, 36 and 38 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

31 ^{F75} **S**

Textual Amendments

F75 S. 31 repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), **Sch. 29**

32 ^{F76} **S**

Textual Amendments

F76 S. 32 repealed by [Local Government \(Financial Provisions\) \(Scotland\) Act 1963 \(c. 12\)](#), **Sch. 3 Pt. II**

33 Amendment of ss. 239 to 241 of Act of 1947. S

The deduction allowed to an owner of lands and heritages in pursuance of sections two hundred and thirty–nine, two hundred and forty and two hundred and forty–one of the Act of 1947 (which sections provide for the recovery from the owner of certain lands and heritages of the occupiers’ rates payable in respect thereof) shall after the commencement of the year first commencing after the passing of this Act be two and one–half per centum or such larger sum not exceeding five per centum as the rating

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Changes to legislation: There are currently no known outstanding effects for the Valuation and Rating (Scotland) Act 1956. (See end of Document for details)

authority and the owner may in any case agree or as may, in default of such agreement, be fixed by the sheriff on application by the rating authority or the owner.

34 Amendment of s. 248 of Act of 1947. S

Section two hundred and forty-eight of the Act of 1947, (which provides that a claim against any person in respect of rates due by him shall have priority over other claims against such person) shall have effect as if the following proviso were inserted at the end of subsection (2), namely:— “ Provided that nothing in this section shall authorise the recovery from the person who has taken the goods and effects of any sum exceeding the amount recovered by that person under deduction of the expenses of and incidental to the taking of such goods and effects and their preservation and sale. ”

Modifications etc. (not altering text)

C25 The text of ss. 23, 28, 30 (2), 34, 36 and 38 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

35 ^{F77} S

Textual Amendments

F77 S. 35 repealed by [Representation of the People Act 1969 \(c. 15\)](#), [Sch. 3 Pt. II](#)

36 Amendment of Seventh Schedule to Housing (Scotland) Act, 1950. S

On and after the sixteenth day of May first occurring after the passing of this Act the Seventh Schedule to the Housing (Scotland) Act, 1950 (which contains provisions for the purpose of determining the amount of the contributions which the Secretary of State is required or authorised under certain enactments to make to a local authority), shall have effect as if for sub-paragraph (2) of paragraph 5 thereof there were substituted the following sub-paragraph:—

“(2) The estimated expenditure for the financial year shall be the sum of the amounts ascertained under heads (c), (d) and (e) of the foregoing sub-paragraph and an amount equal to the owner’s rates for the financial year in which the Valuation and Rating (Scotland) Act, 1956, passed.”

Modifications etc. (not altering text)

C26 The text of ss. 23, 28, 30 (2), 34, 36 and 38 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

37 ^{F78} S

Status: Point in time view as at 01/04/2023.

Changes to legislation: There are currently no known outstanding effects for the Valuation and Rating (Scotland) Act 1956. (See end of Document for details)

Textual Amendments

F78 S. 37 repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), **Sch. 30**

38 **Amendment of s. 1 (9) of Land Drainage (Scotland) Act, 1941.** **S**

On and after the sixteenth day of May, nineteen hundred and sixty–one, subsection (9) of section one of the Land Drainage (Scotland) Act, 1941, shall have effect as if for the words from “in proportion to the gross annual value” to the end of the subsection there were substituted the words “in such proportions as, failing agreement, may be determined by the Secretary of State”.

Modifications etc. (not altering text)

C27 The text of ss. 23, 28, 30 (2), 34, 36 and 38 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

39 **F79** **S**

Textual Amendments

F79 S. 39 repealed by [Agriculture Act 1958 \(c. 71\)](#), **Sch. 2 Pt. I**

40 **F80** **S**

Textual Amendments

F80 S. 40 repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), **Sch. 29**

41 **Financial Provisions.** **S**

There shall be paid out of moneys provided by Parliament—

- (a) any increase attributable to the passing of this Act in the sums payable out of moneys so provided under the Act of 1954; and
- (b) any increase attributable to the passing of this Act in the sums payable out of moneys so provided under section ten of the ^{M7}Police (Scotland) Act, 1946; and
- (c) all expenses incurred by the Secretary of State under this Act.

Marginal Citations

M7 1946 c. 71.

Status: Point in time view as at 01/04/2023.

Changes to legislation: There are currently no known outstanding effects for the Valuation and Rating (Scotland) Act 1956. (See end of Document for details)

42 Provisions as to orders. **S**

- (1) Any power to make an order conferred on the Secretary of State by this Act, other than the power conferred on him by paragraph 2 or paragraph 7 of the Fourth Schedule to this Act, shall include a power exercisable in the like manner to make an order varying or revoking any order so made.
- (2) An order made by the Secretary of State under this Act may contain such incidental, consequential and supplemental provisions as appear to the Secretary of State to be necessary or proper for bringing the order into operation and giving full effect thereto.

43 Interpretation. **S**

- (1) In this Act, unless the context otherwise requires, the following expressions have the meanings hereby respectively assigned to them, that is to say—

“the Act of 1947” means the ^{M8}Local Government (Scotland) Act, 1947;

“the Act of 1948” means the ^{M9}Local Government Act, 1948;

“the Act of 1954” means the ^{M10}Local Government (Financial Provisions) (Scotland) Act, 1954;

^{F81}
...
^{F82}
...

“drain” means a drain used for the drainage of one building or of any buildings or yards pertaining to buildings within the same curtilage;

[^{F83}“First-tier Tribunal for Scotland” means the First-tier Tribunal for Scotland, established by section 1 of the Tribunals (Scotland) Act 2014;]

^{F84}
...
^{F85}

“ gas ” includes gas in a liquid state, but—

- (a) the liquefaction of gas, and
- (b) the evaporation of gas in a liquid state,

shall not of themselves be taken to constitute the manufacture of gas or the application of a process to gas]

..... ^{F86}
^{F87}
...

“local authority” has the like meaning as in the Act of 1947;

“net annual valuation”, in relation to any area, means the total of the net annual values of the lands and heritages in that area;

“officer” includes servant;

“rate” means any rate, . . . ^{F87} the proceeds of which are applicable to public local purposes and which is leviable in respect of lands and heritages, but does not include—

- (a) the fishery assessment levied under the ^{M11}Salmon Fisheries (Scotland) Act, 1862, and the Acts amending that Act or under any corresponding provision of a local Act; or
- (b) any rate payable under section one of the ^{M12}Land Drainage (Scotland) Act, 1941;

“rateable valuation”, in relation to any area, means the total of the rateable values of the lands and heritages in that area;

^{F88}
...

Status: Point in time view as at 01/04/2023.

Changes to legislation: There are currently no known outstanding effects for the Valuation and Rating (Scotland) Act 1956. (See end of Document for details)

“sewer” does not include a drain as defined in this section but, save as aforesaid, includes all sewers and drains used for the drainage of buildings and yards pertaining to buildings;

[^{F89} “ the Valuation Acts ” means the ^{M13} Lands Valuation (Scotland) Act 1854, the Acts amending that Act and any other enactment relating to valuation;]

^{F90}

...

“valuation area” has the meaning assigned to it by section one of this Act;

“valuation authority” has the meaning assigned to it by [^{F91}section 27 of the Local Government etc. (Scotland) Act 1994];

“year” means a period of twelve months beginning with the sixteenth day of May, and “the year 1956–57” means the year beginning with the sixteenth day of May, nineteen hundred and fifty–six, and any corresponding expression in which two years are similarly mentioned means the year beginning with the sixteenth day of May in the first mentioned of those two years.

- (2) For the purpose of the application of this Act (except section sixteen and Part IV thereof and the Third Schedule thereto) to any valuation area for which the valuation roll comes into force on a day other than the sixteenth day of May, any reference in this Act to the last–mentioned day shall be construed as a reference to that other day; and for the purpose of the application of the said section sixteen and the said Third Schedule to the area of any local authority whose financial year commences on a day other than the sixteenth day of May, any reference in this Act to the last–mentioned day shall be construed as a reference to that other day.
- (3) Any reference in this Act to any enactment shall be construed as a reference to that enactment as amended or extended by any other enactment including this Act.

Textual Amendments

- F81** S. 43(1): definition of “Advisory Council” repealed (1.4.1996) by 1994 c. 39, ss. 162(2)(b), 180, **Sch. 14**; S.I. 1996/323, art. 4(1)(d), **Sch. 2**
- F82** Definitions of “burgh” and “large burgh” repealed by Local Government (Scotland) Act 1973 (c. 65), s. 122, Sch. 9 para. 50, **Sch. 29**
- F83** Words in s. 43 inserted (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 2(3)(b)** (with sch. 1 paras. 1-4, 13-20)
- F84** Definition of “Gas Board” repealed by Gas Act 1972 (c. 60), **Sch. 6 para. 6** (2), Sch. 8
- F85** Definition added by Gas Act 1972 (c. 60), **Sch. 6 para. 6** (2)
- F86** Definition of “gross annual valuation” repealed by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 103:2), s. 34, **Sch. 6**
- F87** Words repealed by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 103:2), s. 34, **Sch. 6**
- F88** Definition of “rating authority” repealed by Local Government (Scotland) Act 1973 (c. 65), s. 122, Sch. 9 para. 50, **Sch. 29**
- F89** Definition substituted by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 103:2), s. 6, **Sch. 1 Pt. III para. 20**
- F90** Words in s. 43 omitted (1.4.2023) by virtue of The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 2(3)(a)** (with sch. 1 paras. 1-4, 13-20)

Status: Point in time view as at 01/04/2023.

Changes to legislation: There are currently no known outstanding effects for the Valuation and Rating (Scotland) Act 1956. (See end of Document for details)

F91 S. 43(1): words in definition of “valuation authority” substituted (1.4.1996) by 1994 c. 39, s. 180(1), Sch. 13 para. 46; S.I. 1996/323, art. 4(1)(c)

Marginal Citations

- M8** 1947 c. 43.
- M9** 1948 c. 26.
- M10** 1954 c. 13.
- M11** 1862 c. 97.
- M12** 1941 c. 13.
- M13** 1854, c. 91

44 ^{F92} **S**

Textual Amendments

F92 S. 44 repealed by Statute Law (Repeals) Act 1974 (c. 22), Sch. Pt. XI

45 **Short title and extent.** **S**

- (1) This Act may be cited as the Valuation and Rating (Scotland) Act, 1956.
- (2) This Act shall extend to Scotland only.

Status: Point in time view as at 01/04/2023.

Changes to legislation: There are currently no known outstanding effects for the Valuation and Rating (Scotland) Act 1956. (See end of Document for details)

SCHEDULES

FIRST SCHEDULE S

. . . ^{F93}

Textual Amendments

F93 Sch. 1 repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), s. 34, **Sch. 6**

SECOND SCHEDULE S

. . . ^{F94}

Textual Amendments

F94 Sch. 2 repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), s. 39 (2), Sch. 7, applied by [Local Government \(Scotland\) Act 1966 \(c. 51\)](#), s. 22 (1)

THIRD SCHEDULE S

REDUCTION OF RENTS

- 1 Where immediately before the commencement of the year first commencing after the passing of this Act (hereinafter referred to as “the relevant year”) any lands and heritages are let under a lease other than such a lease as is mentioned in the next following paragraph, then subject to the following provisions of this Schedule [^{F95}and sub-paragraphs (7) to (10) of paragraph 1 of Schedule 8 to the ^{M14}Rent (Scotland) Act 1971] the rent payable to the landlord by the tenant in respect of that year and of any subsequent year shall be reduced—
- (a) where the rent is payable in respect of the period of a year, by an amount equal to the owner’s share of the rates payable in respect of the lands and heritages for the year in which this Act passed;
 - (b) where the rent is payable in respect of any lesser period, by an amount which bears the same proportion to the owner’s share of the rates so payable as the period in respect of which the rent is payable bears to the period of a year:

Provided that the foregoing provisions of this paragraph shall not apply in relation to any such lease unless immediately before the commencement of

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the relevant year the occupiers' rates in respect of the lands and heritages let under the lease are payable by the tenant or by a sub-tenant.

Textual Amendments

F95 Words inserted by [Rent \(Scotland\) Act 1971 \(c. 28\)](#), s. 135 (2), Sch. 18 Pt. II

Marginal Citations

M14 1971 c. 28.

- 2 Where immediately before the commencement of the relevant year any lands and heritages are let under a lease for a period of more than twenty-one years or, in the case of minerals, thirty-one years, then subject to the following provisions of this Schedule [^{F96}and sub-paragraphs (7) to (10) of paragraph 1 of Schedule 8 to the ^{M15}Rent (Scotland) Act 1971] the rent payable under the lease in respect of that year and of any subsequent year shall be reduced by an amount which bears the same proportion to the owner's share of the rates payable in respect of the lands and heritages for the year in which this Act passed as the rent payable under the lease bears to the gross annual value of the lands and heritages for the last-mentioned year:

Provided that the foregoing provisions of this paragraph shall not apply in relation to any such lease where by virtue of the terms thereof there is not available to the lessee thereunder the right of relief against the landlord conferred by section six of the ^{M16}Lands Valuation (Scotland) Act, 1854.

Textual Amendments

F96 Words inserted by [Rent \(Scotland\) Act 1971 \(c. 28\)](#), s. 135 (2), Sch. 18 Pt. II

Marginal Citations

M15 1971 c. 28.

M16 1854 c. 91.

- 3 (1) Where immediately before the commencement of the relevant year any lands and heritages are let under a lease in terms of which the rent payable falls, or may fall, to be varied on a date occurring after the commencement of the said year, being a lease in relation to which either of the foregoing paragraphs applies, the rent payable in respect of any period after that date shall be a sum equal to the rent which would, apart from this Act, have been then payable reduced by an amount equal to the relevant fraction of such last-mentioned rent.
- (2) In this Schedule the expression "relevant fraction" means—
- as applied to any amount related to lands and heritages to which subsection (1) of section twelve of the ^{M17}Rating (Scotland) Act, 1926, or section forty-five of the ^{M18}Local Government (Scotland) Act, 1929, applies, a fraction of which the numerator is the owner's share of the rates payable in respect of such lands and heritages for the year in which this Act passed and the denominator is the gross annual value of those lands and heritages for that year; and
 - as applied to any amount related to any other lands and heritages, a fraction of which the numerator is the number of pence per pound of rateable value

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payable by way of owner's rates in respect of such lands and heritages for the year in which this Act passed and the denominator is two hundred and forty.

Marginal Citations

M17 1926 c. 47.

M18 1929 c. 25.

- 4 Where immediately before the commencement of the relevant year any lands and heritages are let under a lease in terms of which the tenant is under an obligation to pay to the landlord an amount in respect of owners' rates, being a lease in relation to which paragraph 1 of this Schedule applies, then—
- (a) on and after the commencement of the said year the tenant shall be relieved of such obligation; and
 - (b) the rent to be reduced in accordance with the foregoing provisions of this Schedule in any year shall be ascertained by taking the rent payable to the landlord by the tenant in respect of that year and adding thereto the amount payable to the landlord by the tenant in respect of owner's rates for the year in which this Act passed.
- 5 (1) Where by virtue of any condition contained in a lease to which paragraph 1 or paragraph 2 of this Schedule applies the rent payable to the landlord by the tenant would, apart from this paragraph, fall to be reduced in consequence of the passing of this Act such condition shall not have effect.
- (2) Where the rent payable under any lease to which paragraph 1 or paragraph 2 of this Schedule applies is varied by agreement between the parties made after the commencement of the relevant year or by virtue of arbitration or a decision of any court after such commencement the foregoing provisions of this Schedule (apart from sub-paragraph (2) of paragraph 3 thereof) shall cease to apply in relation to such lease.
- 6—8. **F97**

Textual Amendments

F97 Sch. 3 paras. 6–8 repealed by Rent (Scotland) Act 1971 (c. 28), s. 135 (5), Sch. 20

- 9 Where at the commencement of the relevant year the amount of the rent or, as the case may be, the maximum amount of the rent is fixed, determined or approved in respect of any dwelling-house by or in pursuance of any of the enactments specified in the next succeeding paragraph, the amount of such rent or, as the case may be, such maximum amount of the rent shall be reduced by an amount equal to the relevant fraction of such rent or maximum rent.
- 10 The enactments referred to in the last foregoing paragraph are—
- (a) paragraph (b) of subsection (1) of section three of the ^{M19}Housing (Rural Workers) Act, 1926;
 - (b) section eighty of the ^{M20}Housing (Scotland) Act, 1950;
 - (c) subsection (3) of section one hundred and one of the ^{M21}Housing (Scotland) Act, 1950;

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- (d) subsection (3) of section one hundred and one of the ^{M22}Housing (Scotland) Act, 1950, as applied by subsection (8) of section three of the ^{M23}Housing (Scotland) Act, 1952;
- (e) section one hundred and thirteen of the ^{M24}Housing (Scotland) Act, 1950;
- (f) paragraph (c) (ii) of subsection (1) of section one hundred and fourteen of the ^{M25}Housing (Scotland) Act, 1950;
- (g) section one hundred and twenty-one of the ^{M26}Housing (Scotland) Act, 1950;
- (h) ^{M27}section six of Housing (Repairs and Rents) (Scotland) Act, 1954.

Marginal Citations

M19 1926 c. 56.
M20 1950 c. 34.
M21 1950 c. 34.
M22 1950 c. 34.
M23 1952 c. 63.
M24 1950 c. 34.
M25 1950 c. 34.
M26 1950 c. 34.
M27 1954 c. 50.

- 11 Where the maximum rent of any dwelling-house which immediately before the commencement of the relevant year is subject to the conditions specified in subsection (1) of section one hundred and fourteen of the ^{M28}Housing (Scotland) Act, 1950, has been reduced under paragraph 9 of this Schedule, the local authority for the purposes of that Act shall send by registered post to the owner of the said dwelling-house notice in the prescribed form setting forth the effect of this Schedule on such maximum rent.

Marginal Citations

M28 1950 c. 34.

- 12 Where at any time after the commencement of the relevant year a dwelling-house becomes subject to the condition as to maximum rent specified in paragraph (c) of subsection (1) of section one hundred and fourteen of the ^{M29}Housing (Scotland) Act, 1950, and the maximum rent of such dwelling-house falls to be determined under that paragraph by reference to the rent which was payable under a lease which had terminated before the commencement of the said year, such maximum rent shall not be determined by reference to the rent payable under that lease but shall be determined by reference to that rent reduced by an amount equal to the relevant fraction of that rent.

Marginal Citations

M29 1950 c. 34.

- 13 It shall be the duty of any landlord who by virtue of section sixteen of this Act ceases to be liable in payment of any rate to give, not later than the commencement

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Changes to legislation: There are currently no known outstanding effects for the Valuation and Rating (Scotland) Act 1956. (See end of Document for details)

of the relevant year, to the occupier who becomes liable in payment of such rate, notice in the prescribed form setting forth the total amount of such rate in the year in which this Act passed, or the proportion thereof attributable to the lands and heritages occupied by the occupier, as the case may be, and such other information as appears to the Secretary of State expedient for informing the occupier of the effect of this Schedule.

14 Any dispute as to the amount of the owner’s share of the rates payable in respect of any lands and heritages shall, failing agreement between the parties, be determined by the rating authority, whose decision shall be final.

15 For the purposes of this Schedule—

- (a) the expression “lease” means a letting for a term of years or for lives or for lives and years or from year to year or for a part of a year, and includes a sub-lease; and “landlord,” “tenant” and “lessee” shall be construed accordingly;
- (b) a lease shall be deemed to have been entered into on the date of the term of entry thereunder;
- (c) a tenant shall include a tenant as defined in paragraph (g) of subsection (1) of section twelve of the ^{M30}Increase of Rent and Mortgage Interest (Restrictions) Act, 1920 [^{F98}or by virtue of being a statutory tenant within the meaning of the ^{M31}Rent (Scotland) Act 1971], and a tenant or lessee occupying under tacit relocation following on a lease or by virtue of the Rent and Mortgage Interest Restrictions Acts, 1920 to 1939 [^{F98}or the ^{M32}Rent (Scotland) Act 1971], after the termination of a lease shall be deemed to be occupying under that lease;
- (d) a landholder or a statutory small tenant within the meaning of the Small Landholders (Scotland) Acts, 1886 to 1931, who is occupying a holding immediately before the commencement of the relevant year, and a crofter within the meaning of the ^{M33}Crofters (Scotland) Act, 1955, who is occupying a croft immediately before such commencement, and the statutory successor of any such landholder, statutory small tenant or crofter, shall be deemed to be occupying the holding or croft, as the case may be, under a lease for a period of not more than twenty-one years.
- (e) “prescribed” means prescribed by regulations made by statutory instrument by the Secretary of State.

Textual Amendments

F98 Words inserted by [Rent \(Scotland\) Act 1971 \(c. 28\), s. 135 \(2\)](#), Sch. 18 Pt. II

Marginal Citations

M30 1920 c. 17.

M31 1971 c. 28.

M32 1971 c. 28.

M33 1955 c. 21.

Status: Point in time view as at 01/04/2023.

Changes to legislation: There are currently no known outstanding effects for the Valuation and Rating (Scotland) Act 1956. (See end of Document for details)

[^{F99}FOURTH SCHEDULE **S**

Section 24.

NEW PROVISIONS FOR RATING GAS BOARDS

Textual Amendments

F99 Sch. 4 repealed so far as relating to the British Gas Corporation in Scotland for any year commencing on or after 1.4.1978 by S.I. 1978/1176, art. 9, Sch.

Modifications etc. (not altering text)

C28 Sch. 4 applied by Gas Act 1972 (c. 60), s. 34 (3) (b); amended by Gas Act 1972 (c. 60), Sch. 6 para. 6 (3) (a)

PART I **S**

Calculation of rateable value on which rates are to be assessed

- 1 The provisions of this Part of this Schedule shall have effect for the purpose of calculating in respect of the year [^{F100}subsequent to the year following the appointed day] (hereinafter referred to as “the basic year”) and of any subsequent year, the rateable value of the lands and heritages which a Gas Board are to be treated as occupying as mentioned in subsection (1) of section twenty-four of this Act.

Textual Amendments

F100 Words substituted by Gas Act 1972 (c. 60), Sch. 6 para. 6 (3) (b)

- 2 ^{F101}
- (3) The power to make an order conferred on the Secretary of State by this paragraph shall be exercisable by statutory instrument which shall be subject to annulment in pursuance of a resolution of either House of Parliament.

Textual Amendments

F101 Sch. 4 paras. 2, 7, 8 repealed by Local Government (Financial Provisions) (Scotland) Act 1963 (c. 12), ss. 12 (3) (b), 27, Sch. 3 Pt. I

- [^{F102} For the purposes of this Schedule the standard number of therms shall be 157, 613, 661]

Textual Amendments

F102 Para. 3 substituted by Gas Act 1972 (c. 60), Sch. 6 para. 6 (3) (c)

- 4 (1) For [^{F103}the basic year and] each year subsequent to the basic year each Gas Board’s basic rateable valuation shall be adjusted in accordance with the following provisions of this paragraph, and such basic rateable valuation as so adjusted shall be the rateable valuation of that Board’s undertaking for that year.

Status: Point in time view as at 01/04/2023.

Changes to legislation: There are currently no known outstanding effects for the Valuation and Rating (Scotland) Act 1956. (See end of Document for details)

- (2) For each such year each Gas Board shall—
- (a) estimate and certify the total number of therms supplied by the Board to consumers in [^{F104}Scotland] during the twelve months ending with the thirty-first day of March falling within the immediately preceding year, and
 - (b) calculate and certify the amount by which that total exceeds, or falls short of, the Board's standard number of therms;
- and the Board's basic rateable valuation shall be adjusted for that year by multiplying it by the fraction of which—
- (i) the numerator is the Board's standard number of therms increased by one-fifth of the said excess, or, as the case may be, decreased by one-fifth of the said deficiency, and
 - (ii) the denominator is the Board's standard number of therms.

Textual Amendments

F103 Words inserted by [Gas Act 1972 \(c. 60\)](#), [Sch. 6 para. 6 \(3\) \(d\)](#)

F104 Word substituted by [Gas Act 1972 \(c. 60\)](#), [Sch. 6 para. 6 \(3\) \(d\)](#)

Modifications etc. (not altering text)

C29 [Para. 4 \(2\)](#) amended by [Local Government \(Financial Provisions etc.\) \(Scotland\) Act 1962 \(c. 9\)](#), [s. 3](#)

- 5 (1) Each Gas Board's rateable valuation for any year shall be apportioned in respect of that year among all separately rated areas in which any therms were supplied by the Board to consumers, or manufactured by the Board, during the twelve months ending with the thirty-first day of March falling within the immediately preceding year, and the proportion of the rateable valuation to be allocated to any one of those areas shall be ascertained by multiplying the rateable valuation by the fraction of which—
- (a) the numerator is the number of therms supplied by the Board to consumers in that area during the said twelve months, as estimated and certified by the Board, plus nine-tenths of the number of therms (if any) manufactured in that area by the Board during the said twelve months, as so estimated and certified, and
 - (b) the denominator is the total number of therms supplied by the Board to consumers in [^{F105}Scotland] during the said twelve months, as estimated and certified by the Board, plus nine-tenths of the total number of therms manufactured by the Board during the said twelve months, as so estimated and certified.
- (2) For the purpose of the apportionment in respect of any year of a Gas Board's rateable valuation for that year among separately rated areas, all such areas which are in existence at the commencement of the said year shall be deemed to have existed during the twelve months ending with the thirty-first day of March falling within the immediately preceding year and to have had the same boundaries during the said twelve months as they have at the commencement of the first-mentioned year.

Textual Amendments

F105 Word substituted by [Gas Act 1972 \(c. 60\)](#), [Sch. 6 para. 6 \(3\) \(e\)](#)

Status: Point in time view as at 01/04/2023.

Changes to legislation: There are currently no known outstanding effects for the Valuation and Rating (Scotland) Act 1956. (See end of Document for details)

Modifications etc. (not altering text)

C30 Para. 5 (1) amended by [Local Government \(Financial Provisions etc.\) \(Scotland\) Act 1962 \(c. 9\), s. 3](#)

6 The amount which, in accordance with the last foregoing paragraph, is allocated for any year to a separately rated area, in the case of a Gas Board, shall be the rateable value and the net annual value of the lands and heritages which that Board is to be treated as occupying in that area for that year.

7 **F106**

Textual Amendments

F106 Sch. 4 paras. 2, 7, 8 repealed by [Local Government \(Financial Provisions\) \(Scotland\) Act 1963 \(c. 12\), ss. 12 \(3\) \(b\), 27, Sch. 3 Pt. I](#)

8 **F107**

Textual Amendments

F107 Sch. 4 paras. 2, 7, 8 repealed by [Local Government \(Financial Provisions\) \(Scotland\) Act 1963 \(c. 12\), ss. 12 \(3\) \(b\), 27, Sch. 3 Pt. I](#)

PART II S

Supplementary Provisions

9 It shall be the duty of each Gas Board, before the first day of August in any year, to transmit to the Assessor [^{F108}of Public Undertakings (Scotland) (hereinafter referred to as “the Assessor”)] a statement setting out particulars of all the matters estimated, calculated and certified for the purpose of computing any adjustment in the basic rateable valuation of that Board which falls to be made in that year under paragraph 4 of this Schedule and of apportioning the Board’s rateable valuation for that year among separately rated areas.

Textual Amendments

F108 Words added by [Local Government \(Financial Provisions\) \(Scotland\) Act 1963 \(c. 12\), s. 12 \(3\) \(c\)](#)

10 On receipt of a statement under the last foregoing paragraph, the Assessor shall (if necessary) adjust the Gas Board’s basic rateable valuation, calculate the rateable value of the lands and heritages which that Board are to be treated as occupying during the year in question in each separately rated area, and shall [^{F109}enter such rateable values in the valuation roll to be made up by him and notify the amount thereof to the [^{F110}local authority] concerned and to the Board before the eighth day of September in that year.][^{F109}direct the local assessor under section 5 of the ^{M34}Local Government (Scotland) Act 1975 to enter the lands and heritages at such rateable values in the valuation roll and shall notify the amount of the rateable values to the rating authority concerned and to the Board before such date as may be prescribed.]

Status: Point in time view as at 01/04/2023.

Changes to legislation: There are currently no known outstanding effects for the Valuation and Rating (Scotland) Act 1956. (See end of Document for details)

Textual Amendments

- F109** Words “direct” to “prescribed” substituted for words “enter” to “year” (1.4.1976) by [Local Government \(Scotland\) Act 1975 \(c. 30\), s. 39 \(2\)](#), Sch. 6 Pt. II para. 22
- F110** Words substituted by [Local Government \(Scotland\) Act 1973 \(c. 65\), s. 122, Sch. 9 para. 51](#)

Marginal Citations

- M34** [1975 c. 30.](#)

- 11 (1) The provisions of this paragraph shall have effect in the case of a Gas Board where gas is manufactured by the Board in a gasworks which is situated partly in one separately rated area and partly in one or more other separately rated areas.
- (2) For the purposes of subsection (1) of section twenty-four of this Act, the Gas Board shall be treated as manufacturing gas in each of the areas in which a part of the gasworks is situated, notwithstanding that no gas is actually manufactured in one or more of those areas.
- (3) For the purposes of paragraph 5 of this Schedule, the gas manufactured in the gasworks in any year shall be treated as apportioned between all the separately rated areas in which parts of the gasworks are situated in such proportions as may be agreed between the rating authorities of those areas and the Gas Board:
Provided that if any apportionment required by this sub-paragraph for the purpose of apportioning the Board’s rateable valuation for any year has not been agreed between the [^{F111}local authorities] and the Board before the first day of April falling within the immediately preceding year, the apportionment required by this sub-paragraph shall be made by the Secretary of State and notified by him to the [^{F111}local authorities] and to the Board as soon as may be after the said first day of April.
- (4) In this paragraph “gasworks” means any group of premises within one curtilage which is occupied by the Gas Board for the purposes of the manufacture of gas:
Provided that a group of premises shall not be treated as being otherwise than within one curtilage by reason only that it is traversed by a public right of way.

Textual Amendments

- F111** Words substituted by [Local Government \(Scotland\) Act 1973 \(c. 65\), s. 122, Sch. 9 para. 51](#)

12^{F112}]

Textual Amendments

- F112** [Sch. 4 para 12](#) repealed by [Gas Act 1972 \(c. 60\), Sch. 8](#)

Status: Point in time view as at 01/04/2023.

Changes to legislation: There are currently no known outstanding effects for the Valuation and Rating (Scotland) Act 1956. (See end of Document for details)

F113F113 FIFTH SCHEDULE **S**

Textual Amendments

F113 Sch. 5 repealed by [Local Government \(Financial Provisions\) \(Scotland\) Act 1963 \(c. 12\)](#), [Sch. 3 Pt. I](#)

F113

F114F114 SIXTH
SCHEDULE **S**

Textual Amendments

F114 Sch. 6 repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), [Sch. 29](#)

F114

F115F115 SEVENTH
SCHEDULE **S**

Textual Amendments

F115 Sch. 7 repealed by [Statute Law \(Repeals\) Act 1974 \(c. 22\)](#), [Sch. Pt. XI](#)

F115

Status:

Point in time view as at 01/04/2023.

Changes to legislation:

There are currently no known outstanding effects for the Valuation and Rating (Scotland) Act 1956.