



# Valuation and Rating (Scotland) Act 1956

1956 CHAPTER 60 4 and 5 Eliz 2

## 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)**

- C1** The text of ss. 23, 28, 30 (2), 34, 36 and 38 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

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

**Textual Amendments**

**F1** S. 31 repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), **Sch. 29**

**32** ..... <sup>F2</sup> **S**

**Textual Amendments**

**F2** S. 32 repealed by [Local Government \(Financial Provisions\) \(Scotland\) Act 1963 \(c. 12\)](#), **Sch. 3 Pt.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 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)**

**C2** 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** ..... <sup>F3</sup> **S**

**Textual Amendments**

**F3** S. 35 repealed by [Representation of the People Act 1969 \(c. 15\)](#), **Sch. 3 Pt. II**

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

**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)**

**C3** 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** ..... <sup>F4</sup> S

**Textual Amendments**

**F4** 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)**

**C4** 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** ..... <sup>F5</sup> S

**Textual Amendments**

**F5** S. 39 repealed by [Agriculture Act 1958 \(c. 71\)](#), **Sch. 2 Pt. I**

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

40 ..... F6 **S**

**Textual Amendments**  
F6 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 <sup>M1</sup>Police (Scotland) Act, 1946; and
- (c) all expenses incurred by the Secretary of State under this Act.

**Marginal Citations**  
M1 1946 c. 71.

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 <sup>M2</sup>Local Government (Scotland) Act, 1947;
  - “the Act of 1948” means the <sup>M3</sup>Local Government Act, 1948;
  - “the Act of 1954” means the <sup>M4</sup>Local Government (Financial Provisions) (Scotland) Act, 1954;
  - <sup>F7</sup> . . .
  - <sup>F8</sup> . . .
  - “drain” means a drain used for the drainage of one building or of any buildings or yards pertaining to buildings within the same curtilage;
  - [<sup>F9</sup>“First-tier Tribunal for Scotland” means the First-tier Tribunal for Scotland, established by section 1 of the Tribunals (Scotland) Act 2014;]
  - <sup>F10</sup> . . .
  - [<sup>F11</sup> “ gas ” includes gas in a liquid state, but—
  - (a) the liquefaction of gas, and

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

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(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]

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..... F8

“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, . . . F13 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 M5 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 M6 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;

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“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;  
[F15 “ the Valuation Acts ” means the M7 Lands Valuation (Scotland) Act 1854, the Acts amending that Act and any other enactment relating to valuation; ]

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.....

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

“valuation authority” has the meaning assigned to it by [F17 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.

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

### Textual Amendments

- F7** 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**
- F8** Definitions of “burgh” and “large burgh” repealed by Local Government (Scotland) Act 1973 (c. 65), s. 122, Sch. 9 para. 50, **Sch. 29**
- F9** 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)
- F10** Definition of “Gas Board” repealed by Gas Act 1972 (c. 60), **Sch. 6 para. 6 (2)**, Sch. 8
- F11** Definition added by Gas Act 1972 (c. 60), **Sch. 6 para. 6 (2)**
- F12** Definition of “gross annual valuation” repealed by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 103:2), s. 34, **Sch. 6**
- F13** Words repealed by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 103:2), s. 34, **Sch. 6**
- F14** Definition of “rating authority” repealed by Local Government (Scotland) Act 1973 (c. 65), s. 122, Sch. 9 para. 50, **Sch. 29**
- F15** Definition substituted by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 103:2), s. 6, **Sch. 1 Pt. III para. 20**
- F16** 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)
- F17** 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

- M2** 1947 c. 43.  
**M3** 1948 c. 26.  
**M4** 1954 c. 13.  
**M5** 1862 c. 97.  
**M6** 1941 c. 13.  
**M7** 1854, c. 91

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..... <sup>F18</sup> **S**

### Textual Amendments

- F18** 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.

**Changes to legislation:**

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