
 STATUTORY INSTRUMENTS

1979 No. 1598 (S.134)

LOCAL GOVERNMENT, SCOTLAND

**The Domestic Water Rate Product (Scotland)
Amendment (No. 2) Regulations 1979**

<i>Made - - - -</i>	<i>3rd December 1979</i>
<i>Laid before Parliament</i>	<i>18th December 1979</i>
<i>Coming into Operation</i>	<i>31st January 1980</i>

In exercise of the powers conferred on me by section 111 of the Local Government (Scotland) Act 1973(a) as read with section 9(1) of the Local Government (Financial Provisions) (Scotland) Act 1963(b) and as applied by section 12(4) of the Water (Scotland) Act 1967(c) and of all other powers enabling me in that behalf, and after consultation with such associations of local authorities as appear to me to be concerned, I hereby make the following regulations:—

1. These regulations may be cited as the Domestic Water Rate Product (Scotland) Amendment (No. 2) Regulations 1979 and shall come into operation on 31st January 1980.

2. For the year 1980–81 and subsequent years Regulation 2(3) of the Domestic Water Rate Product (Scotland) Regulations 1975(d) shall be amended as follows:

- (a) For the definition of “annual value of such lands and heritages as appear in the valuation roll” there shall be substituted “the total of the net annual values or fractions thereof according to which domestic water rate is to be levied under the provisions of Part I of the Act of 1949 on the lands and heritages appearing in the valuation roll in force at the beginning of the year in respect of which the rate is levied, provided that where during any year the valuation roll has been altered under section 2 of the Local Government (Scotland) Act 1975 by inserting a new entry therein or altering an existing entry, that total shall be altered accordingly” and
- (b) For paragraph (a) of the definition of “gross domestic water rate income” there shall be substituted “(a) the total amount produced by levying on all lands and heritages within that part (not being lands and heritages referred to in the next two succeeding heads) the domestic

(a) 1973 c. 65.

(b) 1963 c. 12; section 9(1) was amended by the Decimal Currency Act 1969 (c. 19), section 10(3), Schedule 2, paragraph 18 and by the Local Government (Scotland) Act 1973, section 122, Schedule 9, paragraph 54(a).

(c) 1967 c. 78; section 12(4) was amended by S.I. 1971/527.

(d) S.I. 1975/650, amended by S.I. 1979/235.

water rate applicable to that part for that year according to the annual value of such lands and heritages as appear in the valuation roll”.

George Younger,
One of Her Majesty's Principal
Secretaries of State.

New St. Andrew's House,
Edinburgh.
3rd December 1979.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations amend the Domestic Water Rate Product (Scotland) Regulations 1975 which provide for the determination of the product of a domestic rate of one penny in the pound for the purpose of enabling water authorities to make their requisitions on their contributing authorities under section 12(3) of the Water (Scotland) Act 1967. The product of a rate of one penny in the pound is calculated by reference to the gross and net rate incomes of a water authority.

The amendments provide in relation to the year 1980-81 and subsequent years that, in calculating the gross domestic water rate income of a water authority for a year, account shall be taken of the actual total domestic water rates produced in the year from the rate levied, rather than (as is the case for earlier years) of the total rates which would have been produced from the levying of the rate according to the mean of the net annual values in the valuation roll at the beginning and at the end of the financial year.

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