

SCHEDULE 2

Regulation 4

ASSUMPTIONS RELATING TO PROVISIONAL AMOUNTS

1.—(1) The assumptions prescribed in relation to paragraph 2 of Schedule 1 to these Regulations are the assumptions prescribed in paragraph 2 below.

(2) The assumptions prescribed in relation to paragraphs 3, 4, 6, 7, 9 and 10 of that Schedule are the assumptions prescribed in paragraphs 3 to 5 below.

Assumptions as to gross amount

2.—(1) It shall be assumed that the lands and heritages to be shown on the authority's valuation roll for each relevant day will be the lands and heritages shown on that roll on 31st December in the immediately preceding year.

(2) Subject to sub-paragraph (3) below, it shall be assumed that the rateable value of the lands and heritages described in sub-paragraph (1) above will on each relevant day be the rateable value shown for those lands and heritages on the authority's valuation roll on 31st December in the immediately preceding year.

(3) The assumption specified in sub-paragraph (2) above shall not apply in respect of such lands as, on 31st December in the immediately preceding year in question, have their rateable values for that year prescribed in or under an order made under section 6 of the 1975 Act(1).

(4) Subject to sub-paragraph (5) below, it shall be assumed that the occupier of lands and heritages on each relevant day will be the occupier on 31st December in the immediately preceding year.

(5) In respect of each day in the year commencing on 1st April 1993, it shall be assumed that—

(a) the occupier of any lands and heritages which—

(i) are occupied by a local authority on 31st December 1992 for, or in connection with, the purposes of a college of further education specified in Schedule 1 to the Transfer of Colleges of Further Education (Scotland) Order 1992(2); and

(ii) if owned by a local authority immediately before 1st April 1993, will fall to be transferred to the board of management of such a college of further education in terms of section 16 of the Further and Higher Education (Scotland) Act 1992(3);

will be that board of management; and

(b) any rate leviable in respect of those lands and heritages will, in terms of subsection (2) of section 4 of the 1962 Act(4), not exceed one-fifth of the rate which would be leviable apart from the provisions of that subsection.

(6) Where on 31st December in the immediately preceding year lands and heritages are unoccupied, it shall be assumed that they will remain unoccupied on each relevant day.

(7) It shall be assumed that the authority will not, in respect of any relevant day, exercise the discretion available to them under section 24(1) of the 1966 Act(5) to levy rates on lands and heritages in their area which are unoccupied.

(1) Section 6(1) to (7) was substituted by the Local Government (Scotland) Act 1978 (c. 4), section 1, and section 6(1) was subsequently substituted by the Local Government Finance Act 1988 (c. 41), Schedule 12, paragraph 11 and amended by the Local Government Finance Act 1992, Schedule 13, paragraph 42; section 6(1A) was inserted by the Local Government and Housing Act 1989 (c. 42), Schedule 6, paragraph 18.

(2) S.I.1992/1597.

(3) 1992 c. 37.

(4) Section 4(2) was amended by the Local Government (Miscellaneous Provisions) (Scotland) Act 1981 (c. 23), section 5(a), by the Local Government and Planning (Scotland) Act 1982 (c. 43), section 5(1)(a) and by the Local Government Finance Act 1988, Schedule 12, paragraph 7.

(5) Section 24(1) was amended by the Local Government (Scotland) Act 1975, Schedule 6, Part II, paragraph 33(a).

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

(8) It shall be assumed that the total amount described in paragraph 2 of Schedule 1 to these Regulations is the amount calculated under that paragraph in accordance with the assumptions prescribed in sub-paragraphs (1) to (7) above, multiplied by 0.985.

Assumptions as to deductions from and additions to gross amount

3. Where on 31st December in the immediately preceding year an apportioned value is being treated, in terms of section 243A(2) of the 1947 Act, as the rateable value of any lands and heritages, it shall be assumed for the purpose of calculating the amount described in paragraph 3 of Schedule 1 to these Regulations that that apportioned value will be so treated as the rateable value of those lands and heritages on each relevant day.

4. It shall be assumed that the amount described in paragraphs 4, 7, 9 and 10 of Schedule 1 to these Regulations will be nil.

5.—(1) It shall be assumed that the amounts described in paragraph 6 of Schedule 1 to these Regulations will be 1% of the amount described in sub-paragraph (2) below.

(2) The amount referred to in sub-paragraph (1) above is the amount described in paragraph 2 of Schedule 1 to these Regulations (calculated in accordance with the provisions of paragraph 2 of this Schedule), less the deductions from that amount prescribed in paragraphs 3 and 5 of Schedule 1 to these Regulations (calculated in accordance with the provisions of paragraph 3 of this Schedule).