



Local Government (Scotland) Act 1975

1975 CHAPTER 30

PART I

FINANCE

Rating

7 **Levying of rates.**

- (1) Subject to the provisions of any other enactment, every rate levied by a rating authority for any year shall be levied in respect of all lands and heritages within the area to which the rate relates according to the rateable value of the lands and heritages as 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 this Act by inserting a new entry therein or altering an existing entry, the rate levied for the year or the part of the year after such alteration takes effect shall be according to the rateable value of the lands and heritages concerned as appearing in such new or altered entry.

[^{F1}(1A) References in subsection (1) above to “rateable value” include the apportioned rateable value of part residential subjects ^{F2}. . . [^{F3}, and references in this subsection to an apportioned value of part residential subjects are references to that part of that value which is shown in the apportionment note as relating to the non-residential use of the subjects,].]

- (2) Save as provided in any other enactment, every rate levied upon occupiers of lands and heritages within the area to which the rate relates shall be at a uniform amount per pound.

Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1975, Cross Heading: Rating. (See end of Document for details)

Textual Amendments

- F1** S. 7(1A) inserted by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2, 103:2\)](#), s. 6, [Sch. 1 Pt. III para. 32](#)
- F2** Words in s. 7(1A) repealed (1.4.1996) by [1994 c. 39, s. 180, Sch. 14 \(with s. 128\(8\)\)](#); [S.I. 1996/323, art. 4\(1\)\(d\)](#), [Sch. 2](#)
- F3** Words inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), s. 145, [Sch. 6 para. 6](#)

Modifications etc. (not altering text)

- C1** S. 7 modified by [S.I. 1975/930, regs. 2, 3, Sch.](#) and [Water \(Scotland\) Act 1980 \(c. 45, SIF 130\)](#), s. 48(1)
- C2** S. 7 extended by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2, 103:2\)](#), s. 25(2), [Sch. 5 Pt. II para. 22\(c\)](#)
- C3** Ss. 7, 8, 9, 10 applied and power to modify conferred (6.3.1992) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 107(1), [Sch. 11 Pt. II para. 23\(c\)](#) (with s. 118(1)(2)(4))

[7A] ^{F4}Provisions as to setting of non-domestic rates.

- (1) The Secretary of State shall, in respect of the financial year 1993-94 and each subsequent financial year, prescribe for each local authority a rate which shall be their non-domestic rate in respect of that year.
- (2) Non-domestic rates shall be levied in accordance with section 7 of this Act by each rating authority in respect of lands and heritages—
 - (a) which are subjects (other than part residential subjects) in respect of which there is an entry in the valuation roll, according to their rateable value or, where a rateable value has been prescribed or determined in respect of the lands and heritages under section 128 of the ^{M1}Local Government Finance Act 1988, according to that rateable value; or
 - (b) which are part residential subjects, according to that part of their rateable value which is shown in the apportionment note as relating to the non-residential use of those subjects or, where a rateable value has been prescribed or determined in respect of the lands and heritages under section 128 of the ^{M2}Local Government Finance Act 1988, according to that part of that rateable value which is so shown in the apportionment note.
- (3) The rates prescribed under subsection (1) above shall be known—
 - (a) in the case of the regional council, as the non-domestic regional rate;
 - (b) in the case of the district council, as the non-domestic district rate; and
 - (c) in the case of the islands council, as the non-domestic islands rate.
- (4) References (however expressed) in any enactment to the non-domestic rate determined by a local authority shall be construed as references to the non-domestic rate prescribed for the local authority under this section.
- (5) A statutory instrument containing any order under this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.]

Textual Amendments

- F4** S. 7A inserted (1.10.1992) by [Local Government Finance Act 1992 \(c. 14\)](#), [s.110\(1\)](#) (with s. 118(1)(2)(4)); [S.I. 1992/2183, art. 2\(a\)](#) (with art. 3).

Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1975, Cross Heading: Rating. (See end of Document for details)

Marginal Citations

M1 1988 c. 41.

M2 1988 c. 9.

[7B] ^{F5}Provisions as to setting of non-domestic rates.

- (1) The Secretary of State shall, in respect of the financial year following that in which this subsection comes into force and each subsequent financial year, prescribe a rate which shall be the non-domestic rate to be levied throughout Scotland in respect of that financial year.

[Non-domestic rates shall be levied by each rating authority in respect of lands and ^{F6}(2) heritages in their area—

- (a) in accordance with section 7 of this Act; or
- (b) where the lands and heritages fall within a class of lands and heritages prescribed under section 153 of the Local Government etc. (Scotland) Act 1994, in accordance with those regulations.]]
- (3) In the application of section 7 of this Act to the levying of the non-domestic rate prescribed under this section, for the words “to which the rate relates” in each of subsections (1) and (2) of that section there shall be substituted the words “of the rating authority”.
- (4) References (however expressed) in any enactment to the non-domestic rate determined by a local authority shall be construed as references to the non-domestic rate prescribed under this section.
- (5) A statutory instrument containing any order under this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.

Textual Amendments

F5 S. 7B substituted (31.3.1995) for s. 7A by [Local Government Finance Act 1992 \(c. 14\)](#), **ss. 110(2), 119(2)(a)** (with [s. 118\(1\)\(2\)\(4\)](#)) (which s. 7A was inserted by [Local Government Finance Act 1992 \(c. 14\)](#), **s. 110(1)**); [S.I. 1994/3152](#), **arts. 2, 4**

F6 S. 7B(2) substituted (1.4.1995) by [1994 c. 39](#), [s. 180\(1\)](#), **Sch. 13 para. 100(4)** (with [s. 128\(2\)](#)); [S.I. 1994/3150](#), **art. 4(c)(iv)**

Modifications etc. (not altering text)

C4 S. 7B applied (1.4.2000) by [1997 c. 29](#), **s. 6(9)**; [S.I. 1998/2329](#), **art. 3**

8 Payment of rates by instalments.

- (1) Subject to subsections (3)(b) and (7) to [^{F7}(7C)] below, the rates chargeable for any year in respect of lands and heritages shall be payable by monthly instalments during the year in accordance with subsections (2) to (6) below.
- (2) Subject to subsection (3) below, in any case where the rates chargeable for a year are payable in accordance with subsection (1) above, those rates shall be payable by ten instalments beginning in the second month and ending in the penultimate month of the year.

Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1975, Cross Heading: Rating. (See end of Document for details)

- (3) Where any person is liable for rates in respect of the occupation of lands and heritages for part only of a year or where for any other reason [F⁸a] demand note for any rates in respect of lands and heritages is not issued until after the end of the first month of the year, and, in either case, those rates are payable in accordance with subsection (1) above, then—
- (a) if the demand note for the rates is issued before the beginning of the last quarter of the year, the rates shall be payable by instalments beginning in the month following that in which the demand note is issued and ending in the penultimate month of the year; and
 - (b) in any other case, the rates shall be payable in full in the month following that in which the demand note for the rates is issued.
- (4) Where any rates payable by any person in respect of lands and heritages for a year are payable by monthly instalments in accordance with subsection (1) above then, apart from any remission of rates on [F⁹ account of hardship under section 25A of the M³ Local Government (Scotland) Act 1966] or any rate rebate granted under [F¹⁰ section 28(1)(a) of the the Social Security and Housing Benefits Act 1982 (whether or not modified under section 30(1)(a) of that Act)] and subject to subsection (6) below, each of those instalments shall be of the same amount except that the rating authority may round off the amount of any of those instalments other than either the first or the last to the nearest 5p and adjust the amount of the first or, as the case may be, the last of those instalments accordingly.
- (5) Except in a case falling within subsection (3)(b) above, there shall be included in or sent with every demand note for rates which are payable in accordance with subsection (1) above a statement specifying the total rates due for the year, the dates on which the monthly instalments of the rates are payable and the amount of each instalment.
- (6) Where, after sending the statement referred to in subsection (5) above, the rating authority are satisfied that there has been, or may be, any change in the amount any person is, or will be, liable to pay by way of rates in respect of the lands and heritages in question for the balance of the year to which the statement relates, the rating authority may by a further statement in writing make such adjustments as they think necessary in the amounts of the remainder of the instalments to which the statement referred to in subsection (5) above relates.
- (7) The rates shall not be payable in accordance with subsection (1) above in the case of any person who—
- (a) has entered into an agreement with the rating authority to pay the rates otherwise than in accordance with that subsection; or
 - (b) is liable under any enactment to pay the rates to any person or authority other than the rating authority.
- [F¹¹(7A) In any case where a demand note for rates, chargeable for a year or part only of a year, is for an amount (after any remission, rebate or other deduction to which the rate is subject) less than the prescribed sum the rates shall not be payable in accordance with subsection (1) above but shall be payable in full on or before the date specified by the rating authority in the demand note.
- (7B) In subsection (7A) above, “the prescribed sum” means £20 or such lesser sum as the rating authority may fix.

Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1975, Cross Heading: Rating. (See end of Document for details)

(7C) The Secretary of State may by order, made by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament, amend subsection (7B) above by substituting for the amount for the time being specified in that subsection such other amount as appears to him to be justified.]

^{F12}(8)

^{F13}(9)

Textual Amendments

- F7** Word in s. 8(1) substituted (1.4.2021) by [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\)](#), **ss. 21(3)(a)**, 44(2); S.S.I. 2020/327, sch. (with reg. 4)
- F8** Word substituted by [Local Government \(Miscellaneous Provisions\) \(Scotland\) Act 1981 \(c. 23, SIF 81:2\)](#), **Sch. 3 para. 33**
- F9** Words in s. 8(4) substituted (1.4.1995) by 1994 c. 39, s. 180(1), **Sch. 13 para. 100(5)** (with s. 128(2)); S.I. 1994/3150, **art. 4(c)(iv)**
- F10** Words substituted by the [Social Security and Housing Benefits Act 1982 \(c.24, SIF 113: 1\)](#), **Sch. 4 para. 19.**; it was then provided by [Social Security Act 1986 \(c. 50, SIF 113:1\)](#), s. 68, **Sch. 10 para. 49(a)** that for the words “ a scheme made under section 28(1)(a) of the the Social Security and Housing Benefits Act 1982 (whether or not modified under section 30(1)(a) of that Act)” there should be substituted “the housing benefit scheme (whether or not modified under section 28 of the Social Security Act 1986)”
- F11** S. 8(7A)—(7C) inserted by [Local Government \(Miscellaneous Provisions\) \(Scotland\) Act 1981 \(c. 23, SIF 81:2\)](#), **ss. 7, 13**
- F12** S. 8(8) repealed (1.4.2021) by [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\)](#), **ss. 21(3)(b)**, 44(2); S.S.I. 2020/327, sch. (with reg. 4)
- F13** S. 8(9) repealed (1.4.2021) by [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\)](#), **ss. 21(3)(b)**, 44(2); S.S.I. 2020/327, sch. (with reg. 4)

Modifications etc. (not altering text)

- C5** S. 8 modified by S.I. 1975/930, regs. 2, 3, **Sch.** and [Water \(Scotland\) Act 1980 \(c. 45, SIF 130\)](#), **s. 48(1)**
- C6** S. 8 extended by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2, 130:2\)](#), s. 25(2), **Sch. 5 Pt. II para. 22(c)**
- C7** Ss. 7, 8, 9, 10 applied and power to modify conferred (6.3.1992) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 107(1), **Sch. 11 Pt. II para. 23(c)** (with s. 118(1)(2)(4)).

Marginal Citations

- M3** 1966 c. 51.

[^{F14}8A Failure to pay instalments

- (1) This section applies where—
- a person (the “ratepayer”) is liable to pay the rates chargeable for a year, or part of a year, in respect of lands and heritages,
 - the rates are payable by instalments under section 8(1), and
 - the ratepayer fails to pay an instalment (the “missed instalment”) in accordance with that section.
- (2) The rating authority must give the ratepayer a notice (a “reminder notice”) setting out—

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- (a) details of the missed instalment,
 - (b) the effect of subsections (3) and (4), and
 - (c) where the notice is the second reminder notice given to the ratepayer in respect of the rates due for the year, the effect of subsection (5).
- (3) The ratepayer must, within the period of 7 days beginning with the day on which the reminder notice is given to the ratepayer by the rating authority, pay the missed instalment and any other instalment which is due to be paid within that period.
- (4) If the ratepayer fails to comply with subsection (3)—
- (a) the rates are no longer payable by instalments, and
 - (b) the unpaid amount of the total rates due for the year (or part of the year) becomes payable at the end of the period of 7 days beginning with the day on which the period mentioned in subsection (3) ends.
- (5) Where the ratepayer has already been given two reminder notices in respect of the rates due for the year—
- (a) subsections (2) to (4) do not apply,
 - (b) the rates are no longer payable by instalments, and
 - (c) the unpaid amount of the total rates due for the year (or part of the year) becomes payable on the day following the day on which the missed instalment was due to be paid.]

Textual Amendments

F14 S. 8A inserted (1.4.2021) by [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\)](#), **ss. 21(2)**, 44(2); [S.S.I. 2020/327](#), [sch.](#) (with [reg. 4](#))

9 Restriction on rates payable when valuation appeal is pending.

- [^{F15}(1) Notwithstanding that an appeal under the Valuation Acts is pending with respect to any lands and heritages the rates levied on those lands and heritages shall be payable in accordance with section 8 of this Act.]
- (2) On the determination of the appeal referred to in subsection (1) above, the difference, if any, between the amount paid by virtue of that subsection and the amount which would have been payable on the rateable valuation as determined in the appeal shall—
- (a) if an overpayment has been made, be repaid by the rating authority, and
 - (b) if an underpayment has been made, be recovered by the rating authority as if it were arrears of rates due and payable to them.

Textual Amendments

F15 S. 9(1) substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1\)](#), s. 137, **Sch. 12 Pt. II para. 12(1)(2)**

Modifications etc. (not altering text)

- C8** S. 9 modified by [S.I. 1975/930](#), [regs. 2, 3](#), **Sch.** and [Water \(Scotland\) Act 1980 \(c. 45, SIF 130\)](#), **s. 48(1)**
- C9** S. 9 excluded by [S.I. 1987/345](#), **art. 4(2)** and by [S.I. 1988/114](#), **reg. 4(2)**

Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1975, Cross Heading: Rating. (See end of Document for details)

- C10** S. 9 extended by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2, 130:2\)](#), s. 25(2), [Sch. 5 Pt. II para. 22\(c\)](#)
- C11** Ss. 7, 8, 9, 10 applied and power to modify conferred (6.3.1992) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 107(1), [Sch. 11 Pt. II para. 23\(c\)](#) (with s. 118(1)(2)(4)).

[^{F16}9A Interest on rates paid in error.

- (1) Subject to regulations made under this section—
- (a) where any amount has been paid to a rating authority in respect of rates either—
 - (i) in error; or
 - (ii) in consequence of the entry on to the valuation roll of a valuation which is subsequently reduced,
 and the rating authority repay the amount, the authority shall also pay to the person to whom the repayment is made interest on the amount; and
 - (b) where any amount has been repaid to any person by a rating authority either—
 - (i) in error; or
 - (ii) in consequence of the entry on to the valuation roll of a valuation which is subsequently increased,
 and the rating authority recover the amount, the authority may also recover from that person any interest paid on that amount.
- (2) The Secretary of State may by regulations make provision as to—
- (a) the circumstances in which interest is to be payable or recoverable by a rating authority;
 - (b) the rate at which any interest is to be paid, or the manner in which such rate is to be determined; and
 - (c) the date or dates from which, or by reference to which, any payment of interest is to run.
- (3) This section applies to any payments such as are mentioned in subsection (1) which were made—
- (a) after 1st April 1990; and
 - (b) before the coming into force of this section,
- as it applies to such payments made after the coming into force of this section; but does not entitle any person to receive any payment of interest in respect of any such payment made before 1st April 1990.
- (4) Regulations made under this section may provide for the deduction from any sum paid by way of interest under or by virtue of this section of any sum previously paid under or by virtue of any other enactment by way of interest in respect of the same payment.
- (5) Regulations under this section—
- (a) may make different provision in relation to different cases or descriptions of case;
 - (b) may include such 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.]

Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1975, Cross Heading: Rating. (See end of Document for details)

Textual Amendments

- F16** S. 9A (which was inserted by [Local Government Finance Act 1988 \(c. 41\)](#) s. 137, Sch. 12 Pt. II para. 13) substituted (1.10.1992) by [Local Government Finance Act 1992 \(c. 14\)](#) s.110(4) (with s. 118(1)(2) (4)); [S.I. 1992/2183](#), [art. 2\(a\)](#) (with [art. 3](#)).

10 Collection of rates by housing body on behalf of rating authority.

- (1) A rating authority may make arrangements with any housing body within their area on such terms and conditions as may be agreed between them or, failing agreement, as may be determined by the Secretary of State, for the collection by the housing body of the rates levied by the rating authority on the occupiers of lands and heritages let by the housing body; and where such arrangements are made the rates shall be payable to the housing body by instalments along with payments of rent.
- (2) Where a rating authority wish to make arrangements with a housing body under subsection (1) above but the housing body have not agreed to enter into the arrangements, the Secretary of State may by order, made after consultation with the rating authority and the housing body, provide that the rating authority and the housing body shall make such arrangements in accordance with that subsection.
- (3) A statutory instrument containing an order under subsection (2) above shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (4) In this section “housing body” means any authority to which section 118 of the Act of 1973 applies, a development corporation or the Scottish Special Housing Association.

Modifications etc. (not altering text)

- C12** S. 10 extended by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2, 130:2\)](#), s. 25(2), [Sch. 5 Pt. II para. 22\(c\)](#)
- C13** S. 10 modified by [S.I. 1975/930](#), regs. 2, 3, [Sch.](#) and [Water \(Scotland\) Act 1980 \(c. 45, SIF 130\)](#), s. 48(1)
- C14** Ss. 7, 8, 9, 10 applied and power to modify conferred (6.3.1992) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 107(1), [Sch. 11 Pt. II para. 23\(c\)](#) (with s. 118(1)(2)(4)).

11 Assessment roll.

For section 233 of the Act of 1947 there shall be substituted the following section—

“233 Assessment roll.

- (1) Every rating authority shall make up and maintain in such form as may be convenient a roll called “the assessment roll” containing such information as the authority require for the purpose of collecting every rate levied by the authority:

Provided that the Secretary of State may by regulations made under section 111 of the Local Government (Scotland) Act 1973 prescribe information which the assessment roll shall contain if at any time he considers this necessary.

Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1975, Cross Heading: Rating. (See end of Document for details)

- (2) The assessment roll shall at all reasonable times be open to inspection by any person interested in or liable to pay any rate to which the roll relates, and any such person may take extracts therefrom without the payment of any fee.
- (3) The rating authority may, at any time before the expiration of one year after the end of the year in respect of which any rate is levied, amend the assessment roll by inserting therein the name of any person who ought to have been entered therein as liable in the rate or who since the making up of the roll has become so liable, or by striking out the name of any person who according to a written certificate by the assessor under the Valuation Acts ought not to have been so entered, or by correcting the amount of any value or rate which may have been inaccurately entered, and any such amendment shall not vitiate or render it less operative.
- (4) The production of the assessment roll shall be received as sufficient evidence of the making and validity of the rates therein mentioned.”

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Modifications etc. (not altering text)

C15 The text of ss. 11, 12, 17–19 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 Local Government (Scotland) Act 1975,
Cross Heading: Rating.