



# Local Government (Scotland) Act 1975

## 1975 CHAPTER 30

### PART I

#### FINANCE

##### *Rating*

#### **8 Payment of rates by instalments.**

- (1) Subject to subsections (3)(b) and (7) to [F<sup>1</sup>(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.
- (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 [F<sup>2</sup>a] 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 [F<sup>3</sup>account of hardship under section 25A of the <sup>M1</sup>Local Government (Scotland) Act 1966] or any rate rebate granted under [F<sup>4</sup>section 28(1)(a)

*Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1975, Section 8. (See end of Document for details)*

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.

[<sup>F5</sup>(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.

(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.]

<sup>F6</sup>(8) .....

<sup>F7</sup>(9) .....

**Textual Amendments**

**F1** 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)

**F2** Word substituted by [Local Government \(Miscellaneous Provisions\) \(Scotland\) Act 1981 \(c. 23, SIF 81:2\), Sch. 3 para. 33](#)

**F3** 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)

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- F4** 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)”
- F5** S. 8(7A)—(7C) inserted by [Local Government \(Miscellaneous Provisions\) \(Scotland\) Act 1981 \(c. 23, SIF 81:2\)](#), [ss. 7, 13](#)
- F6** 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. \(with reg. 4\)](#)
- F7** 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. \(with reg. 4\)](#)

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**Modifications etc. (not altering text)**

- C1** S. 8 modified by [S.I. 1975/930](#), [regs. 2, 3](#), [Sch.](#) and [Water \(Scotland\) Act 1980 \(c. 45, SIF 130\)](#), [s. 48\(1\)](#)
- C2** 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\(c\)](#)
- 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)).

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**Marginal Citations**

- M1** 1966 c. 51.

**Changes to legislation:**

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