



Local Government (Scotland) Act 1975

1975 CHAPTER 30

PART I

FINANCE

Rating

9 Restriction on rates payable when valuation appeal is pending.

- [^{F1}(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—
- if an overpayment has been made, be repaid by the rating authority, and
 - 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

- F1** 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)

- C1** S. 9 modified by [S.I. 1975/930](#), regs. 2, 3, [Sch.](#) and [Water \(Scotland\) Act 1980 \(c. 45, SIF 130\)](#), s. [48\(1\)](#)
- C2** S. 9 excluded by [S.I. 1987/345](#), [art. 4\(2\)](#) and by [S.I. 1988/114](#), [reg. 4\(2\)](#)
- C3** 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\(c\)](#)
- C4** 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)).

Changes to legislation:

There are currently no known outstanding effects for the Local Government (Scotland) Act 1975, Section 9.