



# Valuation and Rating (Exempted Classes) (Scotland) Act 1976

## 1976 CHAPTER 64

An Act to make provision as regards Scotland for the exclusion from the valuation roll of lands and heritages which lie wholly or partly on, over or under the bed of the sea; and for connected purposes. [15th November 1976]

### Modifications etc. (not altering text)

- C1** Words of enactment omitted under authority of [Statute Law Revision Act 1948 \(c. 62\), s. 3](#)
- C2** Act modified by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\), ss. 4 \(1\), 26 \(1\)](#)

## **1 Exclusion from valuation roll of subjects below low water mark.**

- (1) After the passing of this Act, no lands and heritages of a type prescribed in an order made by the Secretary of State under this section, being lands and heritages which lie wholly or partly on, over or under the bed of the sea, shall be entered in the valuation roll.
- (2) An order under this section may provide for the deletion by the assessor from the valuation roll of any lands and heritages of the type prescribed in the order which are already entered in the valuation roll; and such deletion shall have effect as from such date as may be prescribed in the order, being a date—
  - (a) where the order is made within nine months of the passing of this Act, not earlier than 16th May 1975;
  - (b) in any other case, not earlier than the beginning of the financial year immediately preceding the year in which the order is made.
- (3) Section 3(1) of the Act of 1975 (notification to rating authority of alteration in valuation roll), shall have effect as if after the word “Act” there were inserted the words “or upon deleting lands and heritages therefrom in puesday of section 1(2) of the Valuation and Rating (Exempted Classes) (Scotland) Act 1976”.

*Changes to legislation: There are currently no known outstanding effects for the Valuation and Rating (Exempted Classes) (Scotland) Act 1976. (See end of Document for details)*

(4) While an order under this section is in force, no rates shall be chargeable in respect of lands and heritages deleted from the valuation roll in pursuance of that order for any period beginning with the date on which the deletion has effect; and any amount by way of rates, which has been paid to a rating authority in respect of such lands and heritages for any such period as aforesaid, shall be repaid by them to the person from whom they received it or to any other person appearing to them to be entitled to that person’s interest.

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(5) An order under this section may prescribe lands and heritages generally or of a particular description or category, and such prescription may relate to the whole or to part only of the lands and heritages.

(6) Before making an order under this section, the Secretary of State shall consult with such associations of local authorities or of persons as appear to him to be concerned and with any local authority or person with whom consultation appears to the Secretary of State to be desirable.

(7) An order under this section shall not be made unless a draft of the order has been laid before and approved by a resolution of each House of Parliament.

(8) On the expiry of 28 days from the laying of the draft of an order under this section in a House of Parliament the order shall proceed in that House, whether or not it has been referred to a Committee under Standing Orders of that House relating to Private Bills, as if its provisions would require to be enacted by a Public Bill which cannot be referred to such a Committee.

(9) The power conferred by this section to make an order shall be exercisable by statutory instrument and includes the power to vary or revoke the order by a subsequent order made in the like manner and subject to the like conditions.

(10) Any order under this section may include such incidental, consequential or supplementary provisions as may appear to the Secretary of State to be necessary or proper for the purposes of this Act.

**Textual Amendments**

F1 Words repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), s. 34, [Sch. 6](#)

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

C3 The text of S. 1 (3) 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.

**2 Provisions supplementary to section 1.**

(1) The Secretary of State may direct—  
(a) an assessor not to enter in the valuation roll,  
F2(b) .....  
lands and heritages of a type specified in the direction given by the Secretary of State, being lands and heritages which lie wholly or partly on, over or under the bed of the sea but which are not of a type then prescribed in an order under section 1 of this Act.

*Changes to legislation: There are currently no known outstanding effects for the Valuation and Rating (Exempted Classes) (Scotland) Act 1976. (See end of Document for details)*

- (2) Notwithstanding anything in [<sup>F3</sup>sections 1 and 2] of the Act of 1975, on receipt of a direction under subsection (1) above—
- (a) an assessor shall not enter lands and heritages of a type specified in the direction in the valuation roll,
- <sup>F4</sup>(b) .....
- unless and until the Secretary of State revokes the direction given under subsection (1) above.
- (3) The Secretary of State shall, as soon as possible after giving a direction under subsection (1) above, inform the assessor <sup>F5</sup>. . . whether or not he intends to make an order under section 1 of this Act; and if he does not so intend, he shall revoke the direction.

**Textual Amendments**

- F2** S. 2(1)(b) repealed (19.5.1997) by 1997 c. 29, s. 33(2), **Sch. 4**; S.I. 1997/1097, art. 3, **Sch.**
- F3** Words in s. 2(2) substituted (19.5.1997) by 1997 c. 29, s. 33(1), **Sch. 3 para. 15**; S.I. 1997/1097, **art. 3**
- F4** S. 2(2)(b) repealed (19.5.1997) by 1997 c. 29, s. 33(2), **Sch. 4**; S.I. 1997/1097, art. 3, **Sch.**
- F5** Words in s. 2(3) repealed (19.5.1997) by 1997 c. 29, s. 33(2), **Sch. 4**; S.I. 1997/1097, art. 3, **Sch.**

**3 Interpretation and construction.**

- (1) In this Act—
- “the Act of 1975” means the <sup>M1</sup>Local Government (Scotland) Act 1975;
- “the previous Valuation Acts” means the <sup>M2</sup>Lands Valuation (Scotland) Act 1854, the Acts amending that Act and any other Act relating to valuation, including the Act of 1975;
- “the sea” means any area seaward of the lowest point to which the tide ebbs at ordinary spring tides and includes any estuary, arm of the sea and the waters of any channel, creek, bay or river seaward of that lowest point;
- and other expressions used in this Act and in the previous Valuation Acts shall have the same meanings in this Act as in those Acts.
- (2) Nothing in this Act or in any order made or direction given thereunder shall be construed as extending the limits of the area of a local authority for any purpose.

**Marginal Citations**

- M1** 1975 c. 30.
- M2** 1854 c. 91.

**4 Short title, citation and extent.**

- (1) This Act may be cited as the Valuation and Rating (Exempted Classes) (Scotland) Act 1976; and this Act and the previous Valuation Acts may be cited together as the Valuation Acts.
- (2) This Act extends to Scotland only.

**Changes to legislation:**

There are currently no known outstanding effects for the Valuation and Rating (Exempted Classes) (Scotland) Act 1976.