



# Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed)

## 1987 CHAPTER 47

### PART I

#### ABOLITION OF DOMESTIC RATES: RATING AND VALUATION

##### Textual Amendments applied to the whole legislation

- F1** Act repealed (*prosp.*) by [Local Government Finance Act 1992 \(c. 14\)](#), ss. 117(2), 119(2)(e), [Sch.14](#) (with s. 118(1)(2)(4) and saving in s. 118(3) and subject to a saving for Sch. 2 para. 7A (16.8.1993) by [S.I. 1993/1780, art. 2](#) and subject to amendments (11.6.1996) by [1995 c. 18, s. 41\(4\)](#), [Sch. 2 para. 10](#); [S.I. 1996/1509, art. 2, Sch.](#) and (29.11.1999 for specified purposes, otherwise *prosp.*) by [1998 c. 14, ss. 86\(1\), 87\(2\)](#), [Sch. 7 para. 15](#); [S.I. 1999/3178, art. 2\(1\)\(a\)\(2\)](#) (subject to transitional provisions in [Schs. 21-23](#))

The repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#) was brought into force (1.4.1992) as regards Sch. 1 para. 19 by [S.I. 1992/818, para. 2\(b\)](#), [Sch.](#)

The repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#) was brought into force (1.10.1992) as regards ss. 3A, 9, 10(7A), 11B, 28, Sch. 2 paras. 1(2), 2(1), Sch. 5 paras. 2-5, 9, 10, 14, 15, 17, 18, 19, 21, 25 by [S.I. 1992/2183, art. 2\(d\)](#), [Sch.](#) (with savings in [art. 3](#))

The repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#) was brought into force (1.4.1993) as regards ss. 1-7, 14, 18(2A), 20(10), 25(1)(3), words in s. 26(1), ss. 26(2), 27, 33, Sch. 1, Sch. 3 paras. 1-4, 5(1), 7, Sch. 5 paras. 1, 6, 12, 13, 16, 19A, 20, 22-24, 26-49 by [S.I. 1993/575, art. 2, Sch.](#) (with savings in [arts. 4, 5\(b\)](#))

## 1 Abolition of domestic rates.

With effect from 1st April 1989 domestic rates shall be abolished.

*Status:* Point in time view as at 01/02/1991.

*Changes to legislation:* There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed), Part I. (See end of Document for details)

## 2 Valuation roll not to include domestic subjects.

- (1) Domestic subjects shall not be entered in the valuation roll in respect of the financial year 1989–90 or any subsequent financial year.
- (2) Domestic subjects in respect of which there is an entry in the valuation roll immediately before 1st April 1989 shall be deleted from the roll with effect from that date.
- [<sup>F1</sup>(2A) Where, after 1st April 1989 by virtue of regulations made under subsection (4) below, any lands and heritages or any parts of lands and heritages—
  - (a) cease to be domestic subjects, they shall be entered in the valuation roll;
  - (b) become domestic subjects, any entry in the valuation roll in respect of such lands and heritages shall be deleted,
 with effect from such date as may be prescribed by such regulations.]
- (3) Subject to subsection (4) below, for the purposes of the Valuation Acts “domestic subjects” means—
  - (a) any lands and heritages consisting of one or more dwelling houses with any garden, yard, garage, outhouse or pertinent belonging to and occupied along with such dwelling house or dwelling houses; and
  - (b) .....<sup>F2</sup>
- [<sup>F3</sup>(4) The Secretary of State may vary the definition of domestic subjects in subsection (3) above by including or excluding such lands and heritages or parts thereof or class or classes of lands and heritages or parts thereof as may be prescribed.]
- (5) Where a part of any lands and heritages falls within a class . . . <sup>F4</sup>prescribed under subsection . . . <sup>F4</sup>(4) above—
  - (a) the part so affected and the remainder shall be treated for the purposes of the Valuation Acts as separate lands and heritages, and
  - (b) the part of those lands and heritages which does not constitute domestic subjects shall be entered in the valuation roll accordingly.
- (6) Any proprietor, tenant or occupier of any lands and heritages may appeal to the valuation appeal committee for the area in which the lands and heritages are situated against any decision of the assessor—
  - (a) to alter the valuation roll with effect from 1st April 1989 by deleting those lands and heritages on the ground that they constitute domestic subjects; or
  - (b) not so to alter the roll.
- (7) Parts I and II of Schedule 1 to this Act have effect in relation to the provisions of this Part of this Act.

### Textual Amendments

- F1** S. 2(2A) inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 15(2)**
- F2** S. 2(3)(b) repealed by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 149, **Sch. 13 Pt. IV**
- F3** S. 2(4) substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 15(3)**
- F4** Words repealed by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 149, **Sch. 13 Pt. IV**

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

- C1 S. 2(3): the definition of domestic subjects modified by S.I. 1988/1477 regs. 3, 4  
C2 S. 2(3): the definition of domestic subjects varied by S.I. 1990/630, regs. 3(1), 4(1)

[<sup>F5F6</sup>3A **Non-domestic rates: interim provisions.**

- (1) The Secretary of State shall, in respect of each of the financial years specified in subsection (2) below, prescribe for each local authority a rate which shall be their non-domestic rate in respect of that year.
- (2) The financial years referred to in subsection (1) above are those beginning with the financial year 1990–91 and ending with that immediately before the financial year in respect of which the non-domestic rate is first prescribed under section 3B of this Act.
- (3) Non-domestic rates shall be levied in accordance with section 7 of the Local Government (Scotland) Act 1975 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 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 Local Government Finance Act 1988, according to that part of that rateable value which is so shown in the apportionment note.
- (4) 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.]

**Textual Amendments**

- F5 S. 3A substituted for s. 3 by Local Government and Housing Act 1989 (c. 42, SIF 81:2), s. 140(1)(2)(a)  
F6 S. 3B substituted (*prosp.*) for s. 3A by Local Government and Housing Act 1989 (c.42, SIF 81:2), ss. 141(1)(2)(a), 195(2)

[<sup>F7</sup>3B **Unified non-domestic rate.**

- (1) The Secretary of State shall, in respect of each of the financial years specified in subsection (2) below, prescribe a rate which shall be the non-domestic rate to be levied throughout Scotland in respect of that financial year.
- (2) The financial years referred to in subsection (1) above are those beginning with the first financial year after the coming into force of section 141 of the Local Government and Housing Act 1989.

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- (3) Subject to subsection (4) below, the non-domestic rate shall be levied in accordance with section 7 of the Local Government (Scotland) Act 1975 by each rating authority in respect of lands and heritages in their area being 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 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 Local Government Finance Act 1988, according to that part of that rateable value which is so shown in the apportionment note.
- (4) In the application of section 7 of the Local Government (Scotland) Act 1975 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”.]

#### Textual Amendments

- F7** S. 3B substituted (*prosp.*) for s. 3A by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), **ss. 141(1)(2)(a), 195(2)**

#### 4 Valuation of premises part of which occupied as dwelling house.

- (1) Where, by virtue of section 45 of the 1980 <sup>M1</sup>Act (which makes provision as to the apportionment of the net annual value of premises occupied partly as a dwelling house) . . . <sup>F8</sup>
- (a) the net annual value of any premises has been apportioned as between the part occupied as a dwelling house and the remainder; and
  - (b) the net annual value of each of the parts is shown separately on the valuation roll prior to 1st April 1989.
- then, with effect from that date, the part occupied as a dwelling house and the remainder shall each be treated for the purposes of the Valuation Acts as separate lands and heritages.
- (2) Where premises are required by subsection (1) above to be treated as separate lands and heritages, the assessor shall, with effect from 1st April 1989, enter in the valuation roll only the part not occupied as a dwelling house, at the value resulting from the apportionment mentioned in that subsection.

#### Textual Amendments

- F8** Words repealed by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 149, **Sch. 13 Pt. IV**

#### Marginal Citations

- M1** 1980 c. 45.

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*Changes to legislation:* There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed), Part I. (See end of Document for details)

## 5 Statutory and other references to rateable values etc.

(1) Where—

- (a) in any deed relating to heritable property executed before 1st April 1989 there is any provision which apportions any liability according to the assessed rental or, as the case may be, the gross annual, net annual or rateable value of any properties; and
- (b) all the properties involved in the apportionment appear in the valuation roll in force immediately before 1st April 1989; and
- (c) one or more of the properties constitute domestic subjects,

then, with effect from 1st April 1989, any reference to the assessed rental or, as the case may be, to any of those values in any such deed shall, unless the context otherwise requires, be construed as a reference to the net annual value or, as the case may be, to the gross annual, net annual or rateable value which appears in relation to any of those properties in the valuation roll in force immediately before that date.

(2) Where in any document executed before 1st April 1989 there is a reference to the assessed rental or, as the case may be, to the gross annual, net annual or rateable value of any property which—

- (a) constitutes domestic subjects; and
- (b) appears in the valuation roll in force immediately before 1st April 1989,

then, with effect from that date that reference shall, unless the context otherwise requires, be construed as a reference to the net annual value or, as the case may be, to the gross annual, net annual or rateable value which appears in relation to that property in the valuation roll in force immediately before that date.

(3) [<sup>F9</sup>Subject to subsection (3A) below, where in any enactment (including an enactment contained in a subordinate instrument)] there is a reference to the gross annual value, net annual value or rateable value of any property which constitutes domestic subjects, then, with effect from 1st April 1989, that reference shall, unless the context otherwise requires, be construed as a reference to the gross annual value, net annual value or rateable value—

- (a) subject to subsection (4) below, which appears in relation to that property in the valuation roll in force immediately before that date; or
- (b) subject to subsection (5) below, in the case of such property which does not come into existence or occupancy as domestic subjects until after that date, which would have appeared in the roll in respect of it had it been in existence or occupancy as such immediately before that date.

[<sup>F10</sup>(3A) Where in any enactment (including an enactment contained in a subordinate instrument or an enactment which falls to be construed in accordance with subsection (3) above) there is a reference to a rate or rateable value or to any factor connected with rating, or valuation for rating, the Secretary of State may make regulations providing that the reference shall instead be such as is prescribed.

(3B) Regulations may provide as mentioned in subsection (3A) above—

- (a) as regards such enactment, or enactments of such description, as may be prescribed;
- (b) in such way as the Secretary of State thinks fit (whether by amending enactments or otherwise).]

(4) Where, before or after 1st April 1989, there is a material change of circumstances, within the meaning of section 37(1) of the 1975 Act—

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- (a) in relation to any such property as is mentioned in subsection (3)(a) above; and
  - (b) in respect of which no alteration has been made to the valuation roll in force immediately before that date,
- references in that subsection to the gross annual, net annual or rateable value of that property which appears in the roll in force immediately before that date shall be construed as references to the gross annual, net annual or rateable value which would have so appeared had that roll been altered to take account of that material change of circumstances.
- (5) Where there is a material change of circumstances, within the meaning of section 37(1) of the 1975 Act, in relation to any such property as is mentioned in subsection (3) (b) above, references in that subsection to the gross annual, net annual or rateable value of that property which would have appeared in respect of it in the roll in force immediately before 1st April 1989 shall be construed as references to the gross annual, net annual or rateable value which would have so appeared had that material change of circumstances been taken into account.
- (6) The assessor shall, at the request of any person and on payment of such fee as may be prescribed, certify—
- (a) what would have appeared in the valuation roll in force immediately before 1st April 1989 as the gross annual value, net annual value or rateable value of any such property as is mentioned in subsection (3)(b) above; or
  - (b) what would have appeared in that roll as the gross annual value, net annual value or rateable value of any such property as is mentioned in subsection (3) above had that roll been altered to take account of any material change of circumstances, within the meaning of section 37(1) of the 1975 Act, occurring before or after that date.
- (7) An appeal shall lie—
- (a) against any certificate issued by the assessor under subsection (6) above; or
  - (b) against any refusal by the assessor to issue a certificate under that subsection, and the provisions of the Valuation Acts in regard to appeals and complaints shall apply, subject to such modifications and adaptations as may be prescribed, for the purposes of this subsection.
- (8) Without prejudice to section 35 of the <sup>M2</sup>Lands Valuation (Scotland) Act 1854 (which relates to the preservation of valuation rolls by the Keeper of the Records of Scotland), the assessor for each valuation area shall retain a copy of the valuation roll in force immediately before 1st April 1989 for the purposes of this Act; and the copy so retained shall be made available for public inspection at the assessor’s offices during ordinary business hours.
- (9) Where the net annual value of any property does not appear, or would not have appeared, in the valuation roll in force immediately before 1st April 1989, references in this section to the appearance in that roll of the net annual value of that property shall be taken as references to the appearance of its rateable value.
- (10) For the purposes of this section “gross annual value”, “net annual value” and “rateable value” shall continue to be construed in accordance with the provisions of section 6 of the 1956 <sup>M3</sup>Act as those provisions have effect immediately before 1st April 1989.

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**Textual Amendments**

- F9** Words substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 17(2)**
- F10** [S. 5\(3A\)\(3B\)](#) inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 17(3)**
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**Marginal Citations**

- M2** 1854 c. 91.  
**M3** 1956 c. 60.

**6 Minor and consequential amendments.**

The enactments specified in Part III of Schedule I to this Act shall have effect subject to the amendments specified in that Part, being minor amendments and amendments consequential upon the provisions of this Part of this Act.

**Status:**

Point in time view as at 01/02/1991.

**Changes to legislation:**

There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed), Part I.