

SCHEDULES

SCHEDULE 6

Section 145.

AMENDMENT OF SCOTTISH ENACTMENTS

Valuation appeals to Lands Tribunal for Scotland

- 1 Lands Tribunal Act 1949 (which provides as to, amongst other things, the jurisdiction of the Lands Tribunal for Scotland) after subsection (3B) there shall be inserted the following subsection—
- “(3BA) The Lands Tribunal for Scotland may also determine any appeal against the decision of a valuation appeal committee not to refer to the Tribunal any appeal or complaint made to the committee and, where the Tribunal upholds such an appeal, the appeal or complaint made to the committee shall, for the purposes of this section, be regarded as having been referred by the committee to the Tribunal for determination under subsection (3A) above.”
- 2 Local Government (Financial Provisions) (Scotland) Act 1963—
- (a) after subsection (2) there shall be inserted the following subsection—
- “(2AA) A valuation appeal committee, on the joint application of the assessor and an appellant or complainer made within such period as may be prescribed by regulations made by the Secretary of State, shall refer the appeal or complaint to the Lands Tribunal for Scotland for determination under section 1(3A) of the Lands Tribunal Act 1949.”; and
- (b) in subsection (2A) (regulations about valuation appeals to the Lands Tribunal for Scotland)—
- (i) for the word “governing” there shall be substituted the words “as to”;
- (ii) the word “and” between paragraphs (a) and (b) shall be omitted; and
- (iii) at the end there shall be added the following paragraphs—
- “(c) the giving by a valuation appeal committee of reasons for its decision not to refer to the Tribunal any appeal or complaint made to the committee; and
- (d) the circumstances and manner in which an appeal may be made to the Tribunal for determination under subsection (3BA) of section 1 of the Lands Tribunal Act 1949 (jurisdiction of the Tribunal to determine appeal against decision of valuation appeal committee not to refer an appeal or complaint to the Tribunal).”

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Rateable value of certain buildings used for breeding or rearing horses

3 In subsection (1) of section 6 of the Valuation and Rating (Scotland) Act 1956 (ascertainment of annual and rateable values) for the words “the next following section” there shall be substituted the words “sections 7 to 7B”.

4 In that Act the following section shall be inserted after section 7A—

“7B Rateable value of certain buildings used for breeding or rearing horses

(1) This section applies to any lands and heritages the whole or any part of which consists of buildings which are—

- (a) used for the breeding and rearing of horses or for either of those purposes; and
- (b) occupied together with any agricultural land or agricultural building.

(2) The rateable value of any lands and heritages to which this section applies shall be taken to be the amount determined under section 6 of this Act less whichever is the smaller of the following amounts—

- (a) such amount as the Secretary of State may by order specify for the purposes of this section;
- (b) the amount which but for this section would be determined under that section in respect of so much of the lands and heritages as consists of buildings so used and occupied.

(3) An order under subsection (2) of this section shall be made by statutory instrument which shall be subject to annulment in pursuance of a resolution of either House of Parliament.

(4) In this section—

“agricultural land” means any land of more than two hectares which is agricultural lands and heritages within the meaning of subsection (2) of section 7 of this Act and is not land used exclusively for the pasturing of horses;

“agricultural building” has the same meaning as in that subsection; and

“horses” has the same meaning as in section 6(4) of the Riding Establishments Act 1964.”

Application of regulations about determination of net annual value

5 In section 6 of the Valuation and Rating (Scotland) Act 1956, after subsection (8B) (further provision as to regulations relating to determination of net annual value) there shall be inserted the following subsections—

“(8C) For the purposes of subsection (8B) above, cases may be defined, described or classified by reference to such factors as the Secretary of State thinks fit.

(8D) Without prejudice to the generality of subsection (8C) above, a case may be defined, described or classified by reference to one or more of the following factors—

- (a) the physical characteristics of lands and heritages;

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- (b) the fact that lands and heritages are unoccupied or are occupied for purposes prescribed by the regulations or by persons of descriptions so prescribed.”

Rateable value for purposes of levying rates after 1st April 1990

6 In section 7 of the Local Government (Scotland) Act 1975 (levying of rates) in subsection (1A) there shall be inserted at the end the words “; 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.”.

7 In section 128 of the Local Government Finance Act 1988 (levying of rates after 1st April 1990)—

- (a) in subsection (1)—
 - (i) for the word “Every” there shall be inserted the words “The non-domestic”; and
 - (ii) after the word “regards” there shall be inserted the words “different areas and”;
- (b) after that subsection there shall be inserted the following subsections—

“(1A) The considerations referred to in paragraph (b) of subsection (1) above shall be such as the Secretary of State thinks fit and may, without prejudice to that generality, include considerations which otherwise would not relate to the determination of the rateable value of lands and heritages.

(1B) The classification of lands and heritages for the purposes of subsection (1) above shall be by reference to such factors as the Secretary of State thinks fit and may, without prejudice to that generality, include the circumstances of persons by whom rates are payable.

(1C) Regulations made under this section may, in relation to lands and heritages which are part residential subjects (within the meaning of the Abolition of Domestic Rates Etc. (Scotland) Act 1987), provide for the apportionment of the rateable value prescribed or determined under this section in respect of the subjects as between the residential and non-residential use of the subjects.

(1D) A rateable value prescribed or determined under this section in respect of any lands and heritages shall be the rateable value of the lands and heritages for the purpose of the levying of the non-domestic rate but not for any other purposes.”; and

- (c) subsection (3) shall cease to have effect.

Exemption of church premises from the non-domestic rate

8 (1) In section 22 of the Valuation and Rating (Scotland) Act 1956 (exemption of churches etc. from rates)—

- (a) for subsection (1) there shall be substituted the following subsections—

“(1) No non-domestic rate shall be levied on any premises to the extent that they consist of—

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- (a) a building occupied by a religious body and used for the purpose of religious worship;
- (b) a church hall, chapel hall or similar premises used in connection with a building such as is referred to in paragraph (a) above for the purposes of the religious body which occupies that building; or
- (c) any premises occupied by a religious body and used by it for carrying out administrative or other activities relating to the organisation of the conduct of religious worship in a building such as is referred to in paragraph (a) above.

(1A) Subsection (1) above shall have effect with respect to the year 1990-91 and each subsequent year.

(1B) Subsection (1)(c) above shall have effect also with respect to the year 1989-90.”; and

(b) subsection (4) shall be omitted.

(2) In subsection (9) of section 4 of the Local Government (Financial Provisions etc.) (Scotland) Act 1962 (exception from relief under that section of premises exempt under said section 22), after “(b)” there shall be inserted “or (c)”.

(3) The amendment made by sub-paragraph (1) above, to the extent necessary to give effect to subsection (1)(c) of the said section 22, and the amendment made by sub-paragraph (2) above shall be deemed to have come into force on 1st April 1989.

Extension of charitable rate relief to universities

9 In the Local Government (Financial Provisions etc.) (Scotland) Act 1962—

(a) in section 4, subsections (3) and (4), and

(b) the first Schedule,

shall be omitted.

Duty to notify registration officer about liability for collective community charge

10 In subsection (1) of section 18 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (duty to notify registration officer of certain matters) for the words “the personal or standard community charge” there shall be substituted the words “any of the community charges”.

Interest not payable on backdated liability for community charges where there is reasonable excuse for non-registration

11 In subsection (3)(a) of section 18 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (interest on backdated liability for community charges) after the words “together with” there shall be inserted the words “, unless he satisfies the levying authority that he has a reasonable excuse for not having been registered,”.

(2) The amendment made by sub-paragraph (1) above shall be deemed to have come into force at the same time as the said section 18.

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Exemption from personal community charge

- 12 In paragraph 4 of Schedule 1A to the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (exemption of the severely mentally impaired) there shall be added at the end the following sub-paragraphs—
- “(6) Regulations under sub-paragraph (5) above may provide that, in the circumstances set out in the regulations, a certificate given for the purposes of sub-paragraph (1)(c) above shall continue to have effect for the purposes of this paragraph notwithstanding that the definition of severe mental impairment upon which the certificate proceeds has been substituted by the regulations.
 - (7) Regulations under sub-paragraph (5) above made in respect of the financial year 1989-90 may provide that a person—
 - (a) who was not within the old definition of severely mentally impaired but who, being within the new definition of that expression, is exempt; and
 - (b) in respect of whom such conditions as are prescribed are fulfilled may be treated as having been exempt as from such date prior to the coming into force of the regulations as may be provided for in the regulations.
 - (8) In sub-paragraph (7) above, the “old” definition is the definition in force immediately before the coming into force of regulations under sub-paragraph (5) above and the “new” definition is the definition being substituted for the old definition by regulations under that sub-paragraph.”
- 13 For paragraph 5 of Schedule 1A to the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (exemption of person in respect of whom another is entitled to child benefit) there shall be substituted the following paragraph—
- “5 A person is exempt if—
- (a) another person is entitled to child benefit in respect of him; or
 - (b) a person would be entitled to child benefit in respect of him but for paragraph 1(b) or (c) of Schedule 1 to the Child Benefit Act 1975.”
- 14 After paragraph 6 of Schedule 1A to the Abolition of Domestic Rates Etc. (Scotland) Act 1987 there shall be inserted the following paragraph—
- “6A (1) A person is exempt if—
- (a) he is aged under 20;
 - (b) he is undertaking a qualifying course of education; and
 - (c) the course is not undertaken in consequence of an office or employment held by the person.
- (2) For the purposes of this paragraph, a person shall be treated as undertaking a qualifying course of education if (and only if) he fulfils such conditions as may be prescribed.”
- 15 In paragraph 12(c) of Schedule 1A to the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (exemption for persons residing in premises subject to non-domestic rates) there shall be added at the end “but are not part residential subjects”.

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Liability for non-domestic water rate

- 16 (1) In section 40(3) of the Water (Scotland) Act 1980 (which provides as to who is liable for the non-domestic water rate) there shall be inserted at the end the words “or who would be liable to pay those non-domestic rates but for any enactment which exempts the lands and heritages from those rates or by or under which any relief or remission from liability for those rates is given”.
- (2) The amendment made by sub-paragraph (1) above shall be deemed to have come into force at the same time as paragraph 29 of Schedule 5 to the Abolition of Domestic Rates Etc. (Scotland) Act 1987.

Premises in respect of which non-domestic water rate is leviable

- 17 (1) In section 41 of the Water (Scotland) Act 1980 (levy of non-domestic water rate on certain premises)—
- (a) in the proviso to subsection (1) (rate to be levied on one half of rateable value or lower fraction resolved by water authority)—
- (i) after the word “aforesaid” there shall be inserted the words “or to any class of such premises”; and
- (ii) after the words “those premises” there shall be inserted the words “or, as the case may be, to premises in that class”; and
- (b) in subsection (4) (premises subject to the rate) after the words “other premises” there shall be inserted the words “of whatsoever kind but”.
- (2) The amendments made by sub-paragraph (1) above shall be deemed always to have been in force.

Exemption of formula valued premises from non-domestic water rate

- 18 Local Government (Scotland) Act 1975 (valuation by formula of certain lands and heritages) after subsection (1) there shall be inserted the following subsection—
- “(1A) The Secretary of State may by order provide that the non-domestic water rate shall not be leviable in respect of formula valued lands and heritages or of such formula valued lands and heritages or of such class or description of formula valued lands and heritages as may be prescribed for the purposes of this subsection.
- In this subsection, “formula valued lands and heritages” are lands and heritages which have, or lands and heritages of a class or description which has, been prescribed for the purposes of subsection (1) above.”
- 19 Water (Scotland) Act 1980 (non-domestic water rate)—
- (a) in subsection (1), after the word “Act” there shall be inserted the words “and section 6(1A) of the Local Government (Scotland) Act 1975 (exemption of formula valued premises from non-domestic water rate)”;
- (b) subsection (7) shall be omitted.

Liability for non-domestic sewerage rate

- 20 (1) In paragraph 20 of Schedule 5 to the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (liability for non-domestic sewerage rate) there shall be added at the end the words “or who would be liable to pay the non-domestic rate but for any enactment

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which exempts those premises from that rate or by or under which relief or remission from liability for that rate is given.”

- (2) The amendment made by sub-paragraph (1) above shall be deemed to have come into force at the same time as the said paragraph 20.

*Reduced liability for non-domestic sewerage rate
in respect of certain church and charity premises*

- 21 (1) In Schedule 5 to the Abolition of Domestic Rates Etc. (Scotland) Act 1987—
- (a) in paragraph 19 (which provides as to, amongst other things, the levying of the non-domestic sewerage rate), for the word “paragraph” there shall be inserted the words “paragraphs 19A and”; and
 - (b) after paragraph 19 there shall be inserted the following paragraph—

“19A (1) Where, in respect of a financial year, the non-domestic sewerage rate is leviable under paragraph 19 above in respect of lands and heritages which are both—

 - (a) church or charity premises; and
 - (b) premises to which, by virtue of subsection (4) of section 41 of the Water (Scotland) Act 1980, that section applies, whether or not they are premises in respect of which the non-domestic water rate is leviable,

the non-domestic sewerage rate shall be levied not according to the rateable value of those lands and heritages or that part thereof which is shown in the apportionment note as relating to their non-residential use but instead in accordance with sub-paragraph (2) below.
- (2) Where—
- (a) the water authority, in a resolution under subsection (1) of the said section 41, made with respect to the lands and heritages mentioned in sub-paragraph (1) above or to a class of premises which includes those lands and heritages, have specified for the purposes of that subsection in respect of that year a fraction of net annual value smaller than one half, then the non-domestic sewerage rate shall be levied according to that smaller fraction of the rateable value of those lands and heritages or, as the case may be, that part thereof; and
 - (b) the water authority have not so specified a smaller fraction, then the non-domestic sewerage rate shall be levied according to one half of the rateable value of those lands and heritages or, as the case may be, that part thereof.
- (3) In sub-paragraph (1) above “church or charity premises” means—
- (a) premises, to the extent to which, under section 22(1) of the Valuation and Rating (Scotland) Act 1956 (exemption from non-domestic rates of church premises etc.), no non-domestic rate is leviable on them in respect of the financial year; or

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- (b) lands and heritages in respect of which relief in respect of the non-domestic rate is given in respect of the financial year under subsection (2) of section 4 of the Local Government (Financial Provisions etc.) (Scotland) Act 1962 (relief for premises occupied by charities); or
- (c) lands and heritages in respect of which a reduction of or remission from the non-domestic rate has effect in respect of the financial year under subsection (5) of the said section 4.”

(2) The amendments made by sub-paragraph (1) above shall be deemed to have come into force at the same time as the said paragraph 19.

Public inspection of community charges register

- 22 In section 20(2)(a)(ii) of the Abolition of Domestic Rates Etc. (Scotland) Act 1987 after “premises”, where secondly occurring, there shall be inserted “or the sex of that person”.

Exclusion from voting disability of local authority members who are community charge payers

- 23 (1) In section 41(4) of the Local Government (Scotland) Act 1973 (exclusion from voting disability) after the word “as”, where first occurring, there shall be inserted the words “a person who is liable to pay any of the community charges or community water charges imposed under the Abolition of Domestic Rates Etc. (Scotland) Act 1987 or who would be so liable but for any enactment or anything provided or done under any enactment or as”.
- (2) The amendment made by sub-paragraph (1) above shall be deemed to have come into force at the same time as sections 8 to 11 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987.

Revocation of civil penalties imposed by registration officer

- 24 (1) In section 17 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (which provides for, amongst other things, the imposition of civil penalties) after subsection (11) there shall be inserted the following subsection—
- “(11A) If, after the imposition of a civil penalty under subsection (10) or (11) above but before the making of any appeal under subsection (12) below against that imposition, the registration officer, in the light of information which he did not consider when imposing the penalty—
- (a) is no longer satisfied as to the matter as to which he was satisfied under paragraph (a) or (b) of subsection (10) above or paragraph (c) of subsection (11) above before imposing the penalty; or
 - (b) is satisfied that the responsible person upon whom the penalty was imposed did have a reasonable excuse,
- he may revoke the imposition of the penalty; and on such revocation any money paid to the regional or islands council by the responsible person by way of that penalty shall be repaid by them to him.”

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- (2) The amendment made by sub-paragraph (1) above shall be deemed to have come into force at the same time as the said section 17.

Evidence in appeals under Abolition of Domestic Rates Etc. (Scotland) Act 1987

- 25 In section 29 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (appeals) after subsection (1) there shall be inserted the following subsection—

“(1A) The sheriff may, in considering an appeal under this Act, hear and receive evidence.

This subsection is without prejudice to—

- (a) any other enactment, or
- (b) any rule of law,

relating to the hearing or receiving of evidence in summary applications.”.

No liability for community water charges where water previously supplied free

- 26 (1) In paragraph 8 of Schedule 5 to the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (qualifying conditions for liability to pay community water charges) there shall be added at the end “and

- (c) that the supply of water provided is not one which the water authority were, immediately before 16 May 1949, and continue to be under an obligation to provide free of charge.”

- (2) The amendment made by sub-paragraph (1) above shall be deemed to have come into force at the same time as the said paragraph 8.

Provision of information by registration officer

- 27 The following section shall be inserted after section 20B of the Abolition of Domestic Rates Etc. (Scotland) Act 1987—

“20C Registration officer: provision of information to Secretary of State

- (1) Subsection (2) below applies where—

- (a) the Secretary of State serves a notice on the registration officer requiring him to supply to the Secretary of State information specified in the notice;
- (b) the information is in the possession or control of the registration officer and was obtained by him for the purpose of carrying out his functions under this Act; and
- (c) the information is not personal information.

- (2) The registration officer shall supply the information required, and shall do so in such form and manner and at such time as the Secretary of State specifies in the notice.

- (3) Regulations under this section may include provision that the registration officer may—

- (a) supply relevant information to any person who requests it;
- (b) charge a prescribed fee for supplying the information.

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- (4) Information is relevant information if—
- (a) it was obtained by the registration officer for the purpose of carrying out his functions under this Act; and
 - (b) it is not personal information.
- (5) Personal information is information which relates to an individual (living or dead) who can be identified from that information or from that and other information supplied to any person by the registration officer; and personal information includes any expression of opinion about the individual and any indication of the intentions of any person in respect of the individual.”

Revenue support grants

28 In section 23(2) of the Abolition of Domestic Rates Etc. (Scotland) Act 1987, for the words from “a” onward there shall be substituted the words “grants (to be known as “revenue support grants”) to local authorities”.

29 For paragraphs 1 to 3 of Schedule 4 to that Act (revenue support grants) there shall be substituted the following paragraphs—

- “1 (1) The local authorities to which revenue support grant is payable in respect of a financial year shall be such local authorities as are specified by order made by the Secretary of State.
- (2) The amount of revenue support grant payable in respect of a financial year to a local authority so specified shall be such amount as is determined in relation to the local authority by order made by the Secretary of State.
- (3) The Secretary of State may at any time by order amend or revoke any order made under this paragraph and any amount of revenue support grant which has been paid and which, in consequence of anything done under this paragraph, falls to be repaid may be recovered by the Secretary of State whenever and however he thinks fit.
- 2 (1) An order under paragraph 1 above shall be made only with the consent of the Treasury.
- (2) Before making an order under paragraph 1 above the Secretary of State shall consult such associations of local authorities as appear to him to be appropriate.
- (3) An order under paragraph 1 above together with a report of the considerations which led to its provisions shall be laid before the Commons House of Parliament but shall have no effect until approved by a resolution of that House.”