



Local Government and Rating Act 1997

1997 CHAPTER 29

PART I

NON-DOMESTIC RATING

Scotland

6 Crown property.

- (1) Enactments relating to non-domestic rating apply to the Crown as they apply to other persons.
- (2) Accordingly, liability to a non-domestic rate in respect of lands and heritages is not affected by the fact that—
 - (a) the lands and heritages are occupied by the Crown or by a person acting on behalf of the Crown or are used for Crown purposes, or
 - (b) the Crown or a person acting on behalf of the Crown is entitled to possession of the lands and heritages.
- (3) Section 3(1) of the ^{M1}Local Government (Scotland) Act 1975 is to have effect as if the reference to making an alteration in the valuation roll under the enactments there mentioned included a reference to the coming into force of this section.
- (4) If (apart from this subsection) relevant lands and heritages would be treated as justifying two or more separate entries in the valuation roll, the lands and heritages are to be treated—
 - (a) as justifying only one such entry, and
 - (b) as occupied by the person mentioned in subsection (5)(b) appearing to the rating authority to occupy the largest part of the lands and heritages to which the single entry relates.
- (5) “Relevant lands and heritages” are lands and heritages which—
 - (a) if they were occupied by a single occupier, would attract a single entry in the valuation roll, and

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- (b) are occupied by more than one of any of the following—
- (i) a Minister of the Crown,
 - (ii) a Government department, or
 - (iii) an officer or body exercising functions on behalf of the Crown.
- (6) Subsection (4) does not apply to lands and heritages provided or maintained by a local authority or joint board (within the meaning of the ^{M2}Local Government (Scotland) Act 1973).
- (7) The Secretary of State may by order amend subsection (6) so as to alter the persons for the time being referred to there.
- (8) Subsection (4) does not affect the power conferred by section 6A of the ^{M3}Valuation and Rating (Scotland) Act 1956.
- (9) In this section—
- “enactment” includes any subordinate legislation (within the meaning of the ^{M4}Interpretation Act 1978),
 - “non-domestic rate” is to be construed in accordance with section 7B of the ^{M5}Local Government (Scotland) Act 1975.

Marginal Citations

- M1** 1975 c. 30.
M2 1973 c. 65.
M3 1956 c. 60.
M4 1978 c. 30.
M5 1975 c. 30.

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