



# Rating (Scotland) Act 1926

1926 CHAPTER 47 16 and 17 Geo 5

## 11 Abolition of exemption from local rates in certain cases.

Section one of the <sup>M1</sup>Rating Exemptions (Scotland) Act, 1874 (which contains provisions whereby churches and certain other lands and heritages are not liable to local rates), shall cease to have effect—

- (a) ..... <sup>F1</sup>
- (b) as regards local rates payable . . . <sup>F2</sup> in the case of ground exclusively appropriated as burial ground where such ground belongs to a local authority or to a company or persons selling the exclusive right of burial in lairs therein, or trading as cemetery owners for profit;

<sup>F3</sup>  
...

### Textual Amendments

- F1** [S. 11 \(a\)](#) repealed retrospectively by [Valuation and Rating \(Scotland\) Act 1956 \(c. 60\)](#), [Sch. 7 Pt. I](#)
- F2** Words repealed by [Valuation and Rating \(Scotland\) Act 1956 \(c. 60\)](#), [Sch. 7 Pt. III](#)
- F3** Words repealed by [Local Government \(Scotland\) Act 1947 \(c. 43\)](#), s. 381, [Sch. 14](#)

### Marginal Citations

- M1** [1874 c. 20](#).

**Changes to legislation:**

There are currently no known outstanding effects for the Rating (Scotland) Act 1926, Section 11.