



Rating and Valuation (Apportionment) Act 1928

1928 CHAPTER 44 18 and 19 Geo 5

An Act to make provision, with a view to the grant of relief from rates in respect of certain classes of hereditaments, for the distinction in valuation lists of the classes of hereditaments to be affected, and the apportionment in valuation lists of the net annual values of such hereditaments according to the extent of the use thereof for various purposes. [3rd August 1928]

Modifications etc. (not altering text)

- C1 Act repealed (E.W.) by [General Rate Act 1967](#) (c. 9), [Sch. 14](#)
- C2 Act amended by [Local Government \(Scotland\) Act 1929](#) (c. 25), [s. 46](#)
- C3 Words of enactment omitted under authority of [Statute Law Revision Act 1948](#) (c. 62), [s. 3](#)
- C4 Act explained by [National Heritage \(Scotland\) Act 1985](#) (c. 16, SIF 78), [s. 20](#)
- C5 Act modified by [Legal Aid \(Scotland\) Act 1986](#) (c. 47, SIF 77:2), [ss. 1](#) (6), 43, 45 (2), [Sch. 1](#) para. 2 (4), [Sch. 4](#) para. 3 (1)
- C6 Act modified by [Dockyard Services Act 1986](#) (c. 52, SIF 58), [s. 3](#) (1) (c)
- C7 Act modified by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987](#) (c. 47, SIF 103:2), [ss. 4](#) (1), 26 (1)
- C8 Act applied by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987](#) (c. 47, SIF 103:2), [ss. 5](#) (7), 26 (1)
- C9 Act applied (S.) (*prosp.*) by [Local Government Act 1992](#) (c. 14), [ss. 111\(9\)](#), 119(2) (with [s. 118\(1\)\(2\)\(4\)](#))
- C10 Act applied (S.) (1.4.1992) by [Valuation and Rating \(Scotland\) Act 1956](#) (c. 60), [s. 22\(3\)](#) (as substituted by [Local Government Finance Act 1992](#) (c. 14), [s. 117\(1\)](#), [Sch. 13](#), para. 10 (with [s. 118\(1\)\(2\)\(4\)](#))); [S.I. 1992/818](#), [art. 2\(a\)](#)

Commencement Information

- II Act wholly in force at Royal Assent

Status: Point in time view as at 01/02/1991.

Changes to legislation: There are currently no known outstanding effects for the Rating and Valuation (Apportionment) Act 1928 (Repealed 19.5.1997). (See end of Document for details)

Textual Amendments

F1 Ss. 1, 2, 4 (1), 6 (1) (2), 7 repealed by [General Rate Act 1967 \(c. 9\)](#), [Sch. 14](#)

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^{F2}

Textual Amendments

F2 Ss. 1, 2, 4 (1), 6 (1) (2), 7 repealed by [General Rate Act 1967 \(c. 9\)](#), [Sch. 14](#)

Provisions as to Industrial Hereditaments

3 Definition of industrial hereditaments.

- (1) In this Act the expression “industrial hereditament” means a hereditament (not being a freight–transport hereditament) occupied and used as a mine or mineral railway or, subject as hereinafter provided, as a factory or workshop: ^{F3}
- (2) For the purposes of this Act any place used by the occupier for the housing or maintenance of his road vehicles or as stables shall, notwithstanding that it is situate within the close, curtilage or precincts forming a factory or workshop and used in connection therewith, be deemed not to form part of the factory or workshop, but save as aforesaid, the expressions “factory” and “workshop” have respectively the same meanings as in the Factory and Workshop Acts, 1901 to 1920.
- (3) Where two or more properties within the same curtilage, or contiguous to one another, are in the same occupation and, though treated as two or more hereditaments for the purposes of rating and valuation by reason of being situate in different parishes or of having been valued at different times or for any other reason, are used as parts of a single mine, mineral railway, factory, or workshop, then, for the purposes of determining whether the several hereditaments are industrial hereditaments they shall be treated as if they formed parts of a single hereditament comprising all such hereditaments.
- (4) In this Act the following expressions have the meanings hereby respectively assigned to them, that is to say:—

“Mine” has the meaning assigned to it by section one hundred and twenty–two of the ^{M1}Coal Mines Act, 1911, or section forty–one of the ^{M2}Metalliferous Mines Regulation Act, 1872, as amended by subsection (2) of section nineteen of the ^{M3}Mining Industry Act, 1920, as the case may require, but also includes any premises, place, or works, whether below ground or above ground, primarily occupied and used for the purpose of draining or otherwise protecting from damage any mine or group of mines or occupied and used for pumping or raising brine for the purpose of manufacture or sale from shafts, wells, springs, or mines:

“Mineral railway” means a railway, tramway, or ropeway used primarily for the transport of minerals gotten from a mine, or from two or more mines, to a freight–transport hereditament or between any two such hereditaments or to any dock not being a freight–transport hereditament and in the latter case includes also such dock:

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Changes to legislation: There are currently no known outstanding effects for the Rating and Valuation (Apportionment) Act 1928 (Repealed 19.5.1997). (See end of Document for details)

“Public supply undertaking” means any undertaking primarily carried on for the supply of gas, water, electricity or hydraulic power for public purposes, or to members of the public, or to any one or more undertakings carried on under any special Act or Order having the force of an Act:

“Retail shop” includes any premises of a similar character where retail trade or business (including repair work) is carried on.

Textual Amendments

F3 Proviso excluded by [S.I. 1986/342, reg. 2 \(b\)](#)

Modifications etc. (not altering text)

C11 [Factory and Workshop Act 1901 \(c. 22\)](#) was repealed by [Factories Act 1937 \(c. 67\)](#), s. 159(3), [Sch. 4](#) with the saving that nothing in that Act should affect the definition of the expressions "factory" and "workshop" for the purposes of this Act, and accordingly s. 149 of, and Sch. 6 to, the repealed Act are reproduced below for the purpose of construing this Act.

C12 [S. 3\(4\)](#) saved by [Mines and Quarries Act 1954 \(c. 70\)](#), s. 19(7)

Marginal Citations

M1 1911 c. 50.

M2 1872 c. 77.

M3 1920 c. 50.

149 Factories and workshops to which Act applies.

- (1) Subject to the provisions of this section, the following expressions have in this Act the meanings hereby assigned to them; that is to say:—

The expression “textile factory” means any premises wherein or within the close or curtilage of which steam, water or other mechanical power is used to move or work any machinery employed in preparing, manufacturing or finishing or in any process incidental to the manufacture of cotton, wool, hair, silk, flax, hemp, jute, tow, china–grass, cocoa–nut fibre or other like material, either separately or mixed together or mixed with any other material, or any fabric made thereof:

Provided that print works, bleaching and dyeing works, lace warehouses, paper mills, flax scutch mills, rope works and hat works shall not be deemed to be textile factories:

The expression “non–textile factory” means—

- (a) any works, warehouses, furnaces, mills, foundries or places named in Part One of the Sixth Schedule to this Act; and
- (b) any premises or places named in Part Two of the said schedule wherein or within the close or curtilage or precincts of which steam, water or other mechanical power is used in aid of the manufacturing process carried on there; and
- (c) any premises wherein or within the close or curtilage or precincts of which any manual labour is exercised by way of trade or for purposes of gain in or incidental to any of the following purposes, namely—
 - (i) the making of any article or of part of any article; or
 - (ii) the altering, repairing, ornamenting or finishing of any article;or

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(iii) the adapting for sale of any article,

and wherein or within the close or curtilage or precincts of which steam, water or other mechanical power is used in aid of the manufacturing process carried on there:

The expression “factory” means textile factory and non–textile factory or either of those descriptions of factories:

The expression “tenement factory” means a factory where mechanical power is supplied to different parts of the same building occupied by different persons for the purpose of any manufacturing process or handicraft, in such manner that those parts constitute in law separate factories; and, for the purpose of the provisions of this Act with respect to tenement factories, all buildings situate within the same close or curtilage shall be treated as one building.

The expression “workshop” means—

- (a) any premises or places named in Part Two of the Sixth Schedule to this Act which are not a factory; and
- (b) any premises, room or place, not being a factory, in which premises, room or place or within the close or curtilage or precincts of which premises any manual labour is exercised by way of trade or for purposes of gain in or incidental to any of the following purposes, namely—
 - (i) the making of any article or of part of any article; or
 - (ii) the altering, repairing, ornamenting or finishing of any article; or
 - (iii) the adapting for sale of any article,

and to or over which premises, room or place the employer of the persons working therein has the right of access or control:

The expression “workshop” includes a tenement workshop.

The expression “tenement workshop” means any workplace in which, with the permission of or under agreement with the owner or occupier, two or more persons carry on any work which would constitute the workplace a workshop if the persons working therein were in the employment of the owner or occupier.

- (2) A part of a factory or workshop may, with the approval in writing of the chief inspector, be taken for the purposes of this Act to be a separate factory or workshop.
- (3) A room solely used for the purpose of sleeping therein shall not be deemed to form part of the factory or workshop for the purposes of this Act.
- (4) Where a place situate within the close, curtilage or precincts forming a factory or workshop is solely used for some purpose other than the manufacturing process or handicraft carried on in the factory or workshop, that place shall not be deemed to form part of the factory or workshop for the purposes of this Act, but shall, if otherwise it would be a factory or workshop, be deemed to be a separate factory or workshop and be regulated accordingly.
- (5) A place or premises shall not be excluded from the definition of a factory or workshop by reason only that the place or premises is or are in the open air.
- (6) The exercise by any young person or child in any recognised efficient school, during a portion of the school hours, of any manual labour for the purpose of instructing the

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young person or child in any art or handicraft, shall not be deemed to be an exercise of manual labour for the purpose of gain within the meaning of this Act.

SIXTH SCHEDULE

List of Factories and Workshops.

Modifications etc. (not altering text)

C13 [Factory and Workshop Act 1901 \(c. 22\)](#) was repealed by [Factories Act 1937 \(c. 67\)](#), s. 159(3), [Sch. 4](#) with the saving that nothing in that Act should affect the definition of the expressions "factory" and "workshop" for the purposes of this Act, and accordingly s. 149 of , and Sch. 6 to, the repealed Act are here reproduced for the purpose of construing this Act.

PART I.

NON-TEXTILE FACTORIES.

Modifications etc. (not altering text)

C14 [Factory and Workshop Act 1901 \(c. 22\)](#) was repealed by [Factories Act 1937 \(c. 67\)](#), s. 159(3), [Sch. 4](#) with the saving that nothing in that Act should affect the definition of the expressions "factory" and "workshop" for the purposes of this Act, and accordingly s.149 of, and Sch. 6 to, the repealed Act are here reproduced for the purpose of construing this Act.

- 1 "Print works," that is to say, any premises in which any persons are employed to print figures, patterns or designs upon any cotton, linen, woollen, worsted or silken yarn or upon any woven or felted fabric not being paper;
- 2 "Bleaching and dyeing works," that is to say, any premises in which the processes of bleaching, beetling, dyeing, calendering, finishing, hooking, lapping and making up and packing any yarn or cloth of any material or the dressing or finishing of lace or any one or more of such processes or any process incidental thereto are or is carried on;
- 3 "Earthenware works," that isto say, any place in which persons work for hire in making or assisting in making, finishing or assisting in finishing earthenware or china of any description, except bricks and tiles not being ornamental tiles;
- 4 "Lucifer-match works," that is to say, any place in which persons work for hire in making lucifer matches or in mixing the chemical materials for making them or in any process incidental to making lucifer matches, except the cutting of the wood;
- 5 "Percussion-cap works," that is to say, any place in which persons work for hire in making percussion caps or in mixing or storing the chemical materials for making them or in any process incidental to making percussion caps;
- 6 "Cartridge works," that is to say, any place in which persons work for hire in making cartridges or in any process incidental to making cartridges, except the manufacture of the paper or other material that is used in making the cases of the cartridges;
- 7 "Paper-staining works," that is to say, any place in which persons work for hire in printing a pattern in colours upon sheets of paper, either by blocks applied by hand or by rollers worked by steam, water or other mechanical power;
- 8 "Fustian-cutting works," that is to say, any place in which persons work for hire in fustian cutting;

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- 9 “Blast furnaces,” that is to say, any blast furnace or other furnace or premises in or on which the process of smelting or otherwise obtaining any metal from the ores is carried on;
- 10 “Copper mills”;
- 11 “Iron mills,” that is to say, any mill, forge or other premises in or on which any process is carried on for converting iron into malleable iron, steel or tin plate or for otherwise making or converting steel;
- 12 “Foundries,” that is to say, iron foundries, copper foundries, brass foundries and other premises or places in which the process of founding or casting any metal is carried on; except any premises or places in which such process is carried on by not more than five persons and as subsidiary to the repair or completion of some other work;
- 13 “Metal and india-rubber works,” that is to say, any premises in which steam, water or other mechanical power is used for moving machinery employed in the manufacture of machinery or in the manufacture of any article of metal not being machinery or in the manufacture of india-rubber or gutta-percha or of articles made wholly or partially of india-rubber or gutta-percha;
- 14 “Paper mills,” that is to say, any premises in which the manufacture of paper is carried on;
- 15 “Glass works,” that is to say, any premises in which the manufacture of glass is carried on;
- 16 “Tobacco factories,” that is to say, any premises in which the manufacture of tobacco is carried on;
- 17 “Letter-press printing works,” that is to say, any premises in which the process of letter-press printing is carried on;
- 18 “Bookbinding works,” that is to say, any premises in which the process of bookbinding is carried on;
- 19 “Flax scutch mills”;
- 20 “Electrical stations,” that is to say, any premises or that part of any premises in which electrical energy is generated or transformed for the purpose of supply by way of trade or for the lighting of any street, public place or public building or of any hotel or of any railway, mine or other industrial undertaking.

Modifications etc. (not altering text)

C15 [Factory and Workshop Act 1901 \(c. 22\)](#) was repealed by [Factories Act 1937 \(c. 67\)](#), s. 159(3), [Sch. 4](#) with the saving that nothing in this Act should affect the definition of the expressions "factory" and "workshop" for the purposes of this Act, and accordingly s. 149 of, and Sch. 6 to, the repealed Act are here reproduced for the purpose of construing this Act.

PART II.

NON-TEXTILE FACTORIES AND WORKSHOPS.

Modifications etc. (not altering text)

C16 [Factory and Workshop Act 1901 \(c. 22\)](#) was repealed by [Factories Act 1937 \(c. 67\)](#), s. 159(3), [Sch. 4](#) with the saving that nothing in this Act should affect the definition of the expressions "factory" and "workshop" for the purposes of this Act, and accordingly s. 149 of, and Sch. 6 to, the repealed Act are here reproduced for the purpose of construing this Act.

- 21 “Hat works,” that is to say, any premises in which the manufacture of hats or any process incidental to their manufacture is carried on;

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- 22 “Rope works,” that is to say, any premises being a ropery, ropewalk or rope work in which is carried on the laying or twisting or other process of preparing or finishing the lines, twines, cords or ropes and in which machinery moved by steam, water or other mechanical power is not used for drawing or spinning the fibres of flax, hemp, jute or tow and which has no internal communication with any buildings or premises joining or forming part of a textile factory, except such communication as is necessary for the transmission of power;
- 23 “Bakehouses,” that is to say, any places in which are baked bread, biscuits or confectionery from the baking, or selling of which a profit is derived;
- 24 “Lace warehouses,” that is to say, any premises, room or place not included in bleaching and dyeing works as herein-before defined, in which persons are employed upon any manufacturing process or handicraft in relation to lace, subsequent to the making of lace upon a lace machine moved by steam, water or other mechanical power;
- 25 “Shipbuilding yards,” that is to say, any premises in which any ships, boats or vessels used in navigation are made, finished or repaired;
- 26 “Quarries,” that is to say, any place, not being a mine, in which persons work in getting slate, stone, coprolites or other minerals;
- 27 “Pit-banks,” that is to say, any place above ground adjacent to a shaft of a mine, in which place the employment of women is not regulated by the Coal Mines Regulation Act, 1887, or the Metalliferous Mines Regulation Act, 1872, whether such place does or does not form part of the mine within the meaning of those Acts.
- 28 Dry cleaning, carpet beating and bottle washing works.
- 29 [^{F4}Laundries carried on by way of trade or for the purpose of gain, or carried on as ancillary to another business or incidentally to the purposes of any public institution.]

Textual Amendments

F4 Para. 29 added by [Factory and Workshop Act 1907 \(c. 39\), s. 1](#)

Modifications etc. (not altering text)

C17 [Factory and Workshop Act 1901 \(c. 22\)](#) was repealed by [Factories Act 1937 \(c. 67\), s.159\(3\)](#), [Sch. 4](#) with the saving that nothing in that Act should affect the definition of the expressions "factory" and "workshop" for the purposes of this Act, and accordingly s. 149 of, and Sch. 6 to, the repealed Act are here reproduced for the purpose of construing this Act.

4 Entries in valuation lists as to industrial hereditaments.

- (1)^{F5}
- (2) For the purpose of determining in what proportions an industrial hereditament is occupied and used for industrial purposes and for other purposes respectively, the following provisions shall have effect:—
 - (a) The hereditament shall be deemed to be occupied and used for industrial purposes except in so far as any part thereof is, under this Act or under the enactments relating to the regulation of mines, factories and workshops, to be deemed neither to be, nor to form part of, a mine, factory, or workshop:
 - (b) Where the net annual value of a hereditament does not exceed fifty pounds or where the part of the net annual value of a hereditament attributable to purposes other than industrial purposes does not exceed ten per cent. of the part thereof attributable to industrial purposes, the hereditament shall be treated as if it were occupied and used wholly for industrial purposes; and where the part of the net annual value attributable to such other purposes

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exceeds ten per cent. of the part thereof attributable to industrial purposes, the part attributable to such other purposes shall not be treated as being attributable to those other purposes except in so far as it exceeds ten per cent. of the part attributable to industrial purposes:

- (c) Where two or more hereditaments in the same occupation are, by virtue of the provisions of subsection (3) of the last foregoing section, treated as if they formed parts of a single hereditament, each of the several hereditaments shall be deemed to be occupied and used for industrial purposes and for other purposes respectively in the proportion in which, if all the hereditaments formed a single hereditament, that single hereditament would be deemed to be so occupied and used.

Textual Amendments

F5 Ss. 1, 2, 4 (1), 6 (1) (2), 7 repealed by [General Rate Act 1967 \(c. 9\)](#), [Sch. 14](#)

Provisions as to Freight-transport Hereditaments

5 Definition of freight-transport hereditaments.

(1) In this Act the expression “Freight-transport hereditament” means all or any of the following hereditaments:—

- (a) a hereditament occupied and used wholly or partly for railway transport purposes as part of—
- (i) a railway undertaking carried on by a railway company, for which a schedule of standard charges has been settled under the ^{M4}Railways Act, 1921, or to which such a schedule is for the time being applied under section thirty-three of that Act, being an undertaking whereof the railway is used for the conveyance of merchandise otherwise than by passenger train or carriage; and
 - (ii) a light railway undertaking carried on by a light railway company, being an undertaking whereof the light railway is used as a public railway for the conveyance of merchandise otherwise than by passenger train or carriage:
- (b) A hereditament occupied and used wholly or partly for canal transport purposes as part of a canal undertaking whereof the canal is used for the conveyance of merchandise:
- (c) A hereditament occupied and used wholly or partly for dock purposes as part of a dock undertaking being an undertaking whereof a substantial proportion of the volume of business is concerned with the shipping and unshipping of merchandise not belonging to or intended for the use of the undertakers:

Provided that a hereditament primarily occupied and used as offices for, or for purposes ancillary to, the general direction and management of a railway, canal or dock undertaking, shall not be deemed a freight-transport hereditament.

(2) In this Act the following expressions have the meanings hereby respectively assigned to them:—

“Transport purposes” means all or any of the following purposes:—

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

Changes to legislation: There are currently no known outstanding effects for the Rating and Valuation (Apportionment) Act 1928 (Repealed 19.5.1997). (See end of Document for details)

- (a) “railway transport purposes,” that is to say, all purposes connected with the conveyance or transport by railway of passengers and their luggage, or of carriages, parcels or merchandise, including the construction, maintenance and repair of all ways, works, machinery and plant used in connection with the undertaking;
 - (b) “canal transport purposes,” that is to say, all purposes connected with the conveyance or transport by canal, or by a railway forming part of a canal undertaking, of passengers and their luggage, or of carriages, parcels or merchandise, including the construction, maintenance and repair of all ways, works, machinery and plant used in connection with the undertaking;
 - (c) “dock purposes,” that is to say, all purposes connected with the shipping or unshipping at a dock of passengers and their luggage, or of carriages, parcels or merchandise, or the conveyance or transport thereof by a railway forming part of a dock undertaking, including the construction, maintenance and repair of all ways, works, machinery and plant used in connection with the undertaking, or connected with the provision of accommodation for vessels and their stores, equipment and tackle (including fishing tackle), whether for purposes of repair or otherwise.
- (3) In this Act the following expressions have the meanings hereby respectively assigned to them, that is to say—
- “Canal undertaking” includes any inland navigation undertaking comprising as part thereof an inland navigation used for the conveyance of merchandise, and “canal” in relation to such an undertaking shall be construed as including an inland navigation:
 - “Dock” includes any harbour, wharf, pier, jetty or other works in or at which vessels can ship or un-ship merchandise or passengers not being a pier or jetty primarily used for recreation:
 - “Dock undertaking” means an undertaking carried on by a dock authority, but also includes any other undertaking comprising as part thereof a dock in so far only as its business is carried on at and in connection with that dock:
 - “Dock Authority” means any person or body of persons, whether incorporated or not, who are authorised to construct or are owners or lessees of any dock authorised by or under any Act:
 - “Light railway” includes a tramroad authorised by any special Act, but does not include any light railway laid wholly or mainly along [^{F6}the carriageway of a public road (within the meaning of the Roads (Scotland) Act 1984)]and used wholly or mainly for the carriage of passengers:
 - “Light railway company” includes any person or body of persons, whether incorporated or not, who are authorised to construct or are owners or lessees of any light railway authorised by or under any Act or who are working a light railway under any working agreement:
 - “Merchandise” has the same meaning as that assigned to it by section fifty-seven of the ^{M5}Railways Act 1921:
 - “Railway company” has the same meaning as that assigned to it by section eighty-five of the ^{M6}Railways Act, 1921:
 - “Vessel” includes any ship or boat, or any other description of vessel used in navigation.

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Changes to legislation: There are currently no known outstanding effects for the Rating and Valuation (Apportionment) Act 1928 (Repealed 19.5.1997). (See end of Document for details)

Textual Amendments

F6 Words substituted by [Roads \(Scotland\) Act 1984 \(c. 54, SIF 108\)](#), **s. 156** (1), Sch. 9 para. 26

Marginal Citations

- M4** 1921 c. 55.
- M5** 1921 c. 55.
- M6** 1921 c. 55.

6 Entries in valuation lists as to freight–transport hereditaments.

(1) **F7**

(2) **F7**

(3) For the purpose of determining in what proportions a freight–transport hereditament is occupied and used for transport purposes and for other purposes, respectively, the hereditament shall be deemed to be occupied and used for transport purposes, except in so far as it is occupied and used for the purposes of a dwelling–house, hotel, or place of public refreshment:

Provided that—

- (a) no part of a freight–transport hereditament which is so let out as to be capable of separate assessment shall be deemed to be occupied and used for transport purposes unless it is actually so occupied and used; and
- (b) in the case of a hereditament occupied and used for canal–transport purposes as part of a canal undertaking or occupied and used for dock purposes as part of a dock undertaking no part of the hereditament, being a building, yard, or other place primarily occupied and used for warehousing merchandise not in the course of being transported, shall be deemed to be occupied and used for transport purposes.

Textual Amendments

F7 [Ss. 1, 2, 4](#) (1), 6 (1) (2), 7 repealed by [General Rate Act 1967 \(c. 9\)](#), **Sch. 14**

Miscellaneous

7 ^{**F8**}

Textual Amendments

F8 [Ss. 1, 2, 4](#) (1), 6 (1) (2), 7 repealed by [General Rate Act 1967 \(c. 9\)](#), **Sch. 14**

8 Expenses.

Any expenses incurred by the Commissioners of Inland Revenue in the execution of this Act shall be defrayed out of moneys provided by Parliament.

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Changes to legislation: There are currently no known outstanding effects for the Rating and Valuation (Apportionment) Act 1928 (Repealed 19.5.1997). (See end of Document for details)

9 Application to Scotland.

This Act shall apply to Scotland subject to the following modifications:—

- (1) Sections one and two, and subsection (1) of section four, and subsections (1) and (2) of section six shall not apply:
- (2) For any reference to a hereditament there shall be substituted a reference to lands and heritages within the meaning of the ^{M7}Lands Valuation (Scotland) Act, 1854:
- (3) ^{F9}
- (4) Paragraph (c) of subsection (1) of section five of this Act shall have effect as if there were added after the word “undertakers” the following words “or with the provision of accommodation for fishing vessels”:
- (5) The valuation roll shall show by distinguishing mark or otherwise what lands and heritages [^{F10}(other than lands and heritages in respect of which the rateable value is prescribed or determined by or under an order under section 6 of the Local Government (Scotland) Act 1975)]are respectively . . . ^{F11}, industrial lands and heritages, and freight-transport lands and heritages:
- (6) Where industrial lands and heritages are occupied and used partly for industrial purposes and partly for other purposes, or where freight-transport lands and heritages are occupied and used partly for transport purposes and partly for other purposes, the net annual value shall be apportioned by the assessor according to the occupation and use for industrial purposes or for transport purposes, as the case may be, and the occupation and use for other purposes:
- (7) Where freight-transport lands and heritages are not occupied and used for more than one transport purpose, the nature of that purpose shall be shown by distinguishing mark or otherwise in the valuation roll, and where freight-transport lands and heritages are occupied and used partly for one transport purpose and partly for either or both of the other transport purposes, the net annual value shall be apportioned by the assessor according to the occupation and use for the several transport purposes:
- (8) Any apportionment by the assessor in pursuance of either of the foregoing paragraphs shall be shown in the valuation roll:
- (9) The provisions of the ^{M8}Lands Valuation (Scotland) Act, 1854, as amended by any subsequent enactment (including, without prejudice to the foregoing generality, the provisions with respect to notices to persons whose property is valued and with respect to appeals), shall apply with regard to any particular required by the foregoing provisions of this section to be shown in the valuation roll in like manner as those provisions apply with regard to the particulars required by any other enactment to be so shown:
- (10) ^{F12}
- (11) The expression “agricultural lands and heritages” means any lands and heritages used for agricultural or pastoral purposes only or as woodlands, market gardens, orchards, allotments or allotment gardens and any lands exceeding one quarter of an acre used for the purpose of poultry farming, but does not include any lands occupied together with a house as a park, garden or pleasure ground or any land kept or preserved mainly or exclusively for sporting purposes:

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

Changes to legislation: There are currently no known outstanding effects for the Rating and Valuation (Apportionment) Act 1928 (Repealed 19.5.1997). (See end of Document for details)

- (12) Minerals which are being worked shall, for the purposes of this Act, be deemed to be lands and heritages occupied and used as a mine:
- (13) The foregoing provisions shall apply to any valuation roll [^{F13}made up under the Valuation Acts as defined in section 37 of the ^{M9}Local Government (Scotland) Act 1975], for the year beginning sixteenth May, nineteen hundred and twenty–nine, or for any subsequent year:
- (14) The assessor shall be entitled at any reasonable time of day, on giving not less than twenty–four hours previous notice in writing to the occupier, to enter, survey, and value for the purposes of the ^{M10}Lands Valuation (Scotland) Act, 1854, and the Acts amending that Act, including this Act, any lands and heritages within the county or burgh . . . ^{F14} for which he acts as assessor, and if any person refuses to admit the assessor to enter any lands and heritages or obstructs him in making his survey or valuation he shall be liable on conviction by a court of summary jurisdiction to a penalty not exceeding [^{F15}[^{F16}level 3]on the standard scale:]
- (15) ^{F17}

Textual Amendments

F9 S. 9 (3) repealed by [Valuation and Rating \(Scotland\) Act 1956 \(c. 60\)](#), **Sch. 7 Pt. IV**

F10 Words inserted by [Rating & Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), **Sch. 2 para. 4**

F11 Words repealed by [Valuation and Rating \(Scotland\) Act 1956 \(c. 60\)](#), **Sch. 7 Pt. IV**

F12 S. 9 (10) repealed by [Statute Law \(Repeals\) Act 1975 \(c. 10\)](#), **Sch. Pt. XIV**

F13 Words substituted by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), **Sch. 6 Pt. II para. 8**

F14 Words repealed by [Valuation and Rating \(Scotland\) Act 1956 \(c. 60\)](#), **Sch. 7 Pt. III**

F15 Words substituted by virtue of [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\)](#), **s. 289C**

F16 Words substituted by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), **s. 21 (1), Sch. 2 para. 5**

F17 S. 9 (15) repealed by [Statute Law Revision Act 1950 \(c. 6\)](#)

Marginal Citations

M7 1854 c. 91.

M8 1854 c. 91.

M9 1975 c. 30.

M10 1854 c. 91.

10 †Short title, construction and extent.

- (1) This Act may be cited as the Rating and Valuation (Apportionment) Act, 1928.
- (2) ^{F18}
- (3) This Act shall not extend to Northern Ireland.

Textual Amendments

F18 S. 10 (2) repealed by [Statute Law \(Repeals\) Act 1975 \(c. 10\)](#), **Sch. Pt. XIV**

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

Changes to legislation: *There are currently no known outstanding effects for the Rating and Valuation (Apportionment) Act 1928 (Repealed 19.5.1997). (See end of Document for details)*

Modifications etc. (not altering text)

C18 Unreliable marginal note

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

Changes to legislation: There are currently no known outstanding effects for the Rating and Valuation (Apportionment) Act 1928 (Repealed 19.5.1997). (See end of Document for details)

F19F19 SCHEDULE 1

Textual Amendments

F19 Schs. 1, 2 repealed by General Rate Act 1967 (c. 9), Sch. 14

F19

F20F20 SCHEDULE 2

Textual Amendments

F20 Schs. 1, 2 repealed by General Rate Act 1967 (c. 9), Sch. 14

F20

Status:

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

Changes to legislation:

There are currently no known outstanding effects for the Rating and Valuation (Apportionment) Act 1928 (Repealed 19.5.1997).