STATUTORY INSTRUMENTS

1968 No. 710 (S. 68)

LOCAL GOVERNMENT, SCOTLAND

The Domestic Water Rate Product (Scotland) Rules 1968

Made - - -	6*th May* 1968
Laid before the Commons House of Parliament	14*th May* 1968
Coming into Operation	16*th May* 1968

In exercise of the powers conferred on me by section 9(1) of the Local Government (Financial Provisions) (Scotland) Act 1963(a) as applied by section 12(4) of the Water (Scotland) Act 1967(b), and of all other powers enabling me in that behalf, and after consultation with such associations of local authorities as appear to me to be concerned, I hereby make the following rules:—

1. These rules may be cited as the Domestic Water Rate Product (Scotland) Rules 1968 and shall come into operation on 16th May 1968.

2.—(1) In these rules, unless the context otherwise requires—

"the Act of 1947" means the Local Government (Scotland) Act 1947(c);

"the Act of 1949" means the Water (Scotland) Act 1949(d);

"the Act of 1967" means the Water (Scotland) Act 1967;

"contributing authority" has the meaning assigned to it by section 11(6)(*b*)(i) of the Act of 1967;

"domestic water rate" has the meaning assigned to it by section 1 of the Act of 1949;

"financial year" has the meaning assigned to it by section 11(6) of the Act of 1967;

"local Act" has the meaning assigned to it by section 379(1) of the Act of 1947;

"relevant financial year" and "relevant part of a district" have the meanings assigned to them by section 12(2)(*b*) of the Act of 1967;

"gross domestic water rate income", in relation to any relevant financial year and relevant part of a district, means the aggregate of the following amounts, namely—

(*a*) the total amount which would have been produced for that year by levying in accordance with the provisions of Part I of the Act of 1949, on all lands and heritages within that part appearing in the valuation roll for that year (not being lands and heritages referred to in the next two succeeding heads), the domestic water rate applicable to that part; and

(*b*) the amount of any contribution made by the Crown in aid of domestic water rates for that year in respect of any lands and heritages within that part owned by the Crown or occupied by or on behalf of the Crown for public purposes; and

(a) 1963 c. 12. (b) 1967 c. 78. (c) 1947 c. 43. (d) 1949 c. 31.

(*c*) the amount of any contribution made in aid of domestic water rates for that year in respect of lands and heritages within that part under sections 20 and 21 of the Valuation and Rating (Scotland) Act 1956(**a**) (which provides for the making of such contributions by police authorities and the Commissioners of Northern Lighthouses); and

(*d*) any amount recovered by the contributing authority in that year for that part in respect of domestic water rates previously written off as irrecoverable;

"net domestic water rate income", in relation to any relevant financial year and relevant part of a district, means the gross domestic water rate income for that year for that part reduced by the aggregate of the following amounts, namely—

(*a*) the amount by which the aggregate of all sums payable for that year for that part by way of domestic water rates in respect of lands and heritages to which any of the following provisions apply or, as the case may be, in respect of which a reduction, remission, relief or exemption has been granted under any of those provisions, falls short of the aggregate of the sums which would have been so payable but for those provisions—

(i) section 243 of the Act of 1947 (which relates to exemption from rates or remission thereof in respect of unoccupied and unfurnished subjects);

(ii) section 244 of the Act of 1947 (which relates to relief from rates on account of poverty);

(iii) any provision of a local Act corresponding to either of the provisions specified in the foregoing heads of this definition; and

(*b*) the amount of any repayment of domestic water rates to owners for that year for that part under the House Letting and Rating (Scotland) Acts 1911 and 1920(**b**) or section 239, 240 or 241 of the Act of 1947 (which provide in certain circumstances for repayment of domestic water rates levied on an owner); and

(*c*) the amount of any repayment by the contributing authority in that year for that part under section 20 of the Local Government (Financial Provisions) (Scotland) Act 1963 (which provides for repayment of domestic water rates paid in error); and

(*d*) the amount of any domestic water rates written off by the contributing authority in that year for that part as irrecoverable.

(2) The Interpretation Act 1889(**c**) shall apply for the interpretation of these rules as it applies for the interpretation of an Act of Parliament.

(3) Any reference in these rules to any enactment shall be construed as a reference to that enactment as amended by any subsequent enactment.

3. The product of a domestic water rate of one penny in the pound for the relevant financial year for the relevant part of a district of a contributing authority shall be calculated by dividing the net domestic water rate income for that year for that part by the total in pence in the pound of the domestic water rate for that year for that part.

4.—(1) Each contributing authority shall before 1st March in each financial year calculate as nearly as may be in the manner prescribed by these rules an estimate of the product of a domestic water rate of one penny in the pound for

(**a**) 1956 c.60. (**b**) 1911 c.53; 1920 c.8. (**c**) 1889 c.63.

that year for the relevant part of their district and shall immediately transmit the said estimate to the Secretary of State.

(2) As soon as may be after the close of each financial year each contributing authority shall calculate the product of a domestic water rate of one penny in the pound for that year for the relevant part of their district and transmit the results of their calculations to the Secretary of State.

William Ross,
One of Her Majesty's Principal
Secretaries of State.

St. Andrew's House,
Edinburgh, 1.
6th May 1968.

EXPLANATORY NOTE

(*This Note is not part of the Rules.*)

These rules provide for the determination of the product of a domestic water rate of one penny in the pound for the purpose of enabling regional water boards to make their requisitions on their contributing authorities under section 12(3) of the Water (Scotland) Act 1967.