STATUTORY INSTRUMENTS

1986 No. 407 (S. 32)

LOCAL GOVERNMENT, SCOTLAND

The Local Government (Rate Product) (Scotland) Amendment Regulations 1986

Made - - - -	*3rd March* 1986
Laid before Parliament	*10th March* 1986
Coming into Operation	*1st April* 1986

The Secretary of State, in exercise of the powers conferred on him by sections 111 and 233 of the Local Government (Scotland) Act 1973(**a**) as read with section 9(1) of the Local Government (Financial Provisions) (Scotland) Act 1963(**b**) and of all other powers enabling him in that behalf, and after consultation with such associations of local authorities as appear to him to be concerned, hereby makes the following regulations:-

Citation and commencement

1. These regulations may be cited as the Local Government (Rate Product) (Scotland) Amendment Regulations 1986 and shall come into operation on 1st April 1986.

Interpretation

2. In these regulations -

"the principal regulations" means the Local Government (Rate Product) (Scotland) Regulations 1985(**c**);

"rateable valuation" has the meaning assigned to it by section 43(1) of the Valuation and Rating (Scotland) Act 1956(**d**).

Amendment of principal regulations

3. In regulation 2 of the principal regulations, for paragraph *(a)*(i) of the definition of "net rate income", there shall be substituted the following:-

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(**a**) 1973 c.65; section 111(1)*(f)* was added by the Local Government (Miscellaneous Provisions) (Scotland) Act 1981 (c.23), Schedule 3, paragraph 27, and section 111(1) was amended by the Local Government and Planning (Scotland) Act 1982 (c.43), Schedule 3, paragraph 20, and by S.I. 1983/1074.

(**b**) 1963 c.12; section 9(1) was amended by the Local Government (Scotland) Act 1973, section 122, and Schedule 9, paragraph 54*(a)*.

(**c**) S.I. 1985/246.

(**d**) 1956 c.60.

"(i) sections 243, 243A and 243B of the 1947 Act(**a**) (which relate to exemption from rates or remission thereof in respect of unoccupied and unfurnished subjects, lands and heritages partly occupied for a short time, and non-domestic lands and heritages not in active use);".

4. For regulation 5 of the principal regulations there shall be substituted the following:-

"5.—(1) Each rating authority shall, in accordance with these regulations -

(a) before 8th February in each year estimate the product of the rate of one penny in the pound for the year commencing 1st April next for their area, in the case of islands councils, or for the area of each of the districts in the region in the case of regional councils; and

(b) before 1st September in each year further estimate the product of the rate of one penny in the pound for that year; and

(c) after the close of each year and before 1st September in the following year further estimate the product of the rate of one penny in the pound for that year;

and shall transmit such estimates to the Secretary of State within 14 days of each of the above dates, and where a rating authority has failed to transmit the estimates by the said dates the Secretary of State may make a calculation in lieu of the rating authority.

(2) In calculating estimates of the product of a rate of one penny in the pound each rating authority shall take into account the latest figures relating to rateable valuation and any alteration in rateable valuation which may reasonably be foreseen."

Michael Ancram,
Parliamentary Under Secretary of State,
Scottish Office.

New St Andrew's House,
Edinburgh.
3rd March 1986.

(**a**) Section 243 was amended by the Local Government (Financial Provisions) (Scotland) Act 1963 (c.12), section 18 and Schedule 3, by the Local Government (Scotland) Act 1966 (c.51), Schedule 5, paragraph 3, by the Local Government (Scotland) Act 1973 (c.65), Schedule 29, by the Local Government (Scotland) Act 1975 (c.30), Schedule 6, paragraph 13, by the Local Government (Miscellaneous Provisions) (Scotland) Act 1981 (c.23), section 6 and by the Rating and Valuation (Amendment) (Scotland) Act 1984 (c.31), Schedule 2, paragraph 7; Sections 243A and 243B were inserted by the Rating and Valuation (Amendment) (Scotland) Act 1984 (c.31), sections 6 and 7 respectively.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These regulations amend the Local Government (Rate Product) (Scotland) Regulations 1985 (S.I. 1985/246), which provide for the determination of the product of a rate of one penny in the pound by local authorities in Scotland for the purpose of distribution of Government grants and of allocation of expenditure. The effects of these amendments are -

firstly that in calculating the net rate income of a local authority for a year, account shall be taken of any relief of rates in respect of lands and heritages partly occupied for a short time under section 243A of the Local Government (Scotland) Act 1947 (c.43) (Regulation 3.); and

secondly to substitute a new regulation 5 which provides that in calculating estimates of the product of a rate of one penny in the pound each rating authority shall take into account the latest figures relating to total rateable values of the lands and heritages in their area and of any alteration in rateable values which may reasonably be foreseen (Regulation 4.).

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