STATUTORY INSTRUMENTS

1963 No. 948 (S. 32)

LOCAL GOVERNMENT, SCOTLAND

The Local Government (Rate Product) (Scotland) Rules 1963

Made - - - -	15*th May* 1963
Laid before the Commons House of Parliament -	15*th May* 1963
Coming into Operation -	16*th May* 1963

In exercise of the powers conferred on me by section 9(1) of the Local Government (Financial Provisions) (Scotland) Act 1963(a), 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 Local Government (Rate Product) (Scotland) Rules 1963 and shall come into operation on 16th May 1963.

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

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

"the Act of 1948" means the Local Government Act 1948(c);

"the Act of 1956" means the Valuation and Rating (Scotland) Act 1956(d);

"the Act of 1962" means the Local Government (Financial Provisions etc.) (Scotland) Act 1962(e);

"the Act of 1963" means the Local Government (Financial Provisions) (Scotland) Act 1963;

"rate" means, in relation to any county or burgh, the county rate or the burgh rate, as the case may be, levied in accordance with the provisions of section 224 of the Act of 1947, and "rates" shall be construed accordingly;

"local Act" has the same meaning as in the Act of 1947;

"rating authority" has the same meaning as in Part XI of the Act of 1947;

"area" means, in relation to a rating authority, the whole area within which that authority are empowered to levy a rate;

"year" has the same meaning as in the Act of 1963;

"gross rate income", in relation to any area and year, means the aggregate of the following amounts, namely—

(*a*) the total amount which would have been produced by levying on all lands and heritages within that area (not being lands and heritages referred to in the next two succeeding heads), the rate applicable to that area according to the rateable value of such lands and heritages as appearing in the valuation roll or the supplementary valuation roll for the year corresponding to, or as nearly as may be to, the year for which the rate is levied, (but in the case of lands and heritages entered in the supplementary valuation roll, subject always to the provisions of section 229(3) of the Act of 1947 as amended by section 19 of the Act of 1956); and

(a) 1963 c. 12. (b) 10 & 11 Geo. 6. c. 43. (c) 11 & 12 Geo. 6. c. 26.
(d) 4 & 5 Eliz. 2. c. 60. (e) 10 & 11 Eliz. 2. c. 9.

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

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

(*d*) any amount recovered by the rating authority in that year in respect of rates previously written off as irrecoverable;

"net rate income", in relation to any area and year, means the gross rate income for that area for that year reduced by the aggregate of the following amounts, namely—

(*a*) the amount by which the aggregate of all sums payable for that area for that year by way of 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) section 245 of the Act of 1947 (which relates to the exemption from rates of lands newly included within the burgh boundary);

(iv) section 22 of the Act of 1956 (which relates to the exemption from rates of churches, etc.);

(v) sections 4 and 5 of the Act of 1962 (which relates to the reduction and remission of rates payable by charitable and other organisations);

(vi) the Consolidated Rate (Exemption from Lands Valuation Expenditure) Order (Scotland) 1930(a) (which reduces the rate payable in respect of certain lands and heritages included in the Valuation Roll made up by the Assessor of Public Undertakings (Scotland));

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

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

(*c*) the amount of any repayment by the rating authority in that year under section 20 of the Act of 1963 (which provides for repayment of rates paid in error); and

(*d*) the amount of any rates written off by the rating authority in that year as irrecoverable.

(2) The Interpretation Act 1889(d) applies to the interpretation of these rules as it applies to the interpretation of an Act of Parliament.

(a) S.R. & O. 1930/904 (Rev. XIX, p. 729: 1930, p. 1595). (b) 1 & 2 Geo. 5. c. 53.
(c) 10 & 11 Geo. 5. c. 8. (d) 52 & 53 Vict. c. 63.

3. The product of a rate of one penny in the pound for any area for any year shall be calculated by dividing the net rate income for that area for that year by the total in pence in the pound of the rate for that area for that year.

4.—(1) Each rating authority shall before 1st March in each year calculate as nearly as may be in the manner prescribed by these rules an estimate of the product of a rate of one penny in the pound for that year for their area and shall immediately transmit the said estimate to the Secretary of State:

Provided that, where in any year a rating authority have failed to transmit such an estimate to the Secretary of State by 1st March the Secretary of State may make such an estimate in lieu of the rating authority.

(2) As soon as may be after the close of each year each rating authority shall calculate the product of a rate of one penny in the pound for that year for their area and transmit the results of their calculations to the Secretary of State.

Michael Noble,
One of Her Majesty's Principal Secretaries of State.

St. Andrew's House,
Edinburgh, 1.
15th May 1963.

EXPLANATORY NOTE

(This note is not part of the rules, but is intended to indicate their general purport.)

These rules provide for the determination of the product of a rate of one penny in the pound for any rating authority in Scotland for the purposes of the distribution of Exchequer Equalisation Grant, apportionment of county requisitions, division of payments by Transport and Electricity Undertakings, allocation of expenditure of joint committees, and distribution of General Grant for 1963-64 and subsequent years.