CHAPTER 47.

An Act to amend the law with respect to rating in Scotland, and for purposes incidental thereto or connected therewith.

[15th December 1926.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Town and county councils to be rating authorities for parish and education rates.

1. The parish rates and the education rate shall cease to be levied, collected and recovered by parish councils and, subject to and in accordance with the provisions of this Act, shall be levied, collected and recovered by the town council of the burgh and the county council of the county, as the case may be, and the town council and the county council shall be the rating authorities for the burgh and for the county respectively for the purposes of the parish rates and the education rate, but nothing in this Act shall affect the right of a parish council to recover rates levied by the council before the commencement of this Act.

Provisions as to parish rates.

2.—(1) Every parish council shall annually ascertain the amount required for the purposes of their powers and duties under the Acts of Parliament administered by them in the case of each of the parish rates applicable to the expenditure for those purposes, subject, in the case of the amount required by a parish council acting as a district board of control, to the approval of the amount by the General Board of Control for Scotland, and where a parish is within the areas of two or more rating authorities the parish council shall, so far as necessary for the purposes of any of the said rates, apportion and allocate the amount required among the rating authorities according to the rateable valuations in the valuation roll of their respective areas so far as within the parish, except in the case of the first year after the commencement of this Act in which case the apportionment shall be according to the gross annual valuations in the valuation roll; and the parish council shall annually, on or before

the fifteenth day of July, certify to the rating authority the amount required to be provided by that authority in the case of each parish rate.

(2) The rating authority shall, subject to any statutory limit applicable and to the provisions of this Act, levy, under the name of the rate appropriate in the case and within the area to which it relates, a rate of such amount as is necessary to meet the amount specified in the certificate, and shall collect and recover the rate and, from time to time as they collect it, and at such intervals as the rating authority and the parish council may agree, and, failing agreement, as the Secretary of State, after consultation with the Scottish Board of Health, may determine, pay over to the parish council the amount collected up to the amount specified in the certificate, and so far as the amount specified in the certificate has not been paid over by that time the rating authority shall annually on the first day of May pay over the balance to the parish council, notwithstanding that it has not then been collected.

(3) With respect to each parish rate, any surplus in the hands of the rating authority which may arise in any one year shall be applied for the purposes of the ensuing year and in like manner any deficiency which may occur in any year shall be included in the rate for the ensuing year.

(4) The exemption from payment of the rate for the relief of the poor and of any other rate leviable by reference to the persons liable for that rate possessed and enjoyed by ministers in respect of their manses and glebes shall cease.

Basis of levying poor and certain other rates. 8 & 9 Vict. c. 83.

3.—(1) The rate for the relief of the poor and all other rates leviable in like manner as that rate, whether leviable by parish councils or by any other authority, shall cease to be levied or recovered in accordance with the provisions of the Poor Law (Scotland) Act, 1845, and shall, subject to the provisions of this Act, be levied and recovered by the rating authority in like manner at the same time and under the like powers and provisions (including without prejudice to the said generality the power to grant remission or relief on the ground of poverty or inability to pay and the provision relating to appeals) as, but as separate rates

from, the public health general assessment, but the limit, if any, applicable to that assessment shall not apply.

(2) Where under the provisions of any local Act the public health general assessment is not exigible in respect of any lands and heritages, then, notwithstanding anything in this section or in section five of this Act, the rates to which those sections apply shall nevertheless be levied and recovered in respect of such lands and heritages in the same way and to the same effect as if the public health general assessment had been exigible in respect thereof.

Temporary borrowing powers to parish councils.

4.—(1) If a parish council shall find it necessary at any time to make payments in connection with the current annual expenditure for any of the purposes of their powers and duties under the Acts of Parliament administered by them in anticipation of the appropriate rate, it shall be competent for the parish council to borrow by way of temporary loan or overdraft on the security of the appropriate rate for the year then current, or with the consent of the Scottish Board of Health on the security of the appropriate rate for the year immediately following, such sum as the council may consider necessary for the purpose, and when any money has been so borrowed on the security of a rate for any year then, except for the purposes of and in accordance with the provisions of the Poor Law Emergency Provisions (Scotland) Act, 1921, it shall not be competent for the parish council to borrow in connection with current annual expenditure on the security of that rate for any other year until the money borrowed as aforesaid shall have been paid off.

11 & 12 Geo. 5. c. 64

(2) Section eighty-nine of the Poor Law (Scotland) Act, 1845 (which empowers parish councils to borrow money on the security of assessments remaining due), shall cease to have effect.

Provisions as to education rate.

5.—(1) Every education authority shall annually ascertain the amount of the deficiency in the education fund of the education area and

(*a*) in the case of a scheduled burgh shall, on or before the fifteenth day of July, certify to the rating authority of the burgh the amount of such deficiency; and

(*b*) in the case of any other education area shall, subject to the proviso to section five of the Education (Scotland) Act, 1918, apportion and allocate the amount of such deficiency among the rating authorities whose areas or parts of whose areas are within the education area according to the rateable valuations in the valuation roll of their respective areas so far as within the education area, except in the case of the first year after the commencement of this Act in which case the apportionment shall be according to the gross annual valuations in the valuation roll, and shall, on or before the date aforesaid, certify to each rating authority the proportion of the deficiency apportioned and allocated to that authority. 8 & 9 Geo. 5. c. 48.

(2) The rating authority shall, subject to the proviso to section five of the Education (Scotland) Act, 1918, and to the provisions of this Act, levy, under the name of the education rate and within the education area to which it relates so far as within the area of the rating authority, a rate of such amount as is necessary to meet the amount specified in the certificate, and shall collect and recover the rate and, from time to time as they collect it and at such intervals as the rating authority and the education authority may agree and, failing agreement, as the Secretary of State, after consultation with the Scottish Education Department, may determine, pay over to the education authority the amount collected up to the amount specified in the certificate, and so far as the amount specified in the certificate has not been paid over by that time, the rating authority shall annually on the first day of May pay over the balance to the education authority, notwithstanding that it has not then been collected.

(3) The education rate shall, subject to the provisions of this Act, be levied and recovered by the rating authority in like manner, at the same time, and under the like powers and provisions (including without prejudice to the said generality the power to grant remission or relief on the ground of poverty or inability to pay and the provision relating to appeals) as, but as a separate rate from and without the limit, if any, applicable to the public health general assessment.

(4) The provisions of this section shall have effect as though they were included in section thirteen of the Education (Scotland) Act, 1918.

Yearly contributions by town councils to education authorities to cease. 35 & 36 Vict. c. 62.

6. The liability of town councils of burghs to make yearly contributions to education authorities out of the common good of the burghs or from other funds under their charge under section forty-six of the Education (Scotland) Act, 1872, shall cease, but the income of any property or money vested in town councils or in the magistrates of burghs for behoof of the burgh schools or for the promotion of any branch of education in such schools or to increase the income of any teacher thereof shall continue to be paid to education authorities in accordance with the said section.

Balances in education rate account of parish councils.

7. Any surplus in the account of a parish council relating to the education rate shall be transferred to the credit of the account of the parish council relating to the poor rate and be applied towards meeting expenditure on the relief of the poor, and any deficiency in the account of a parish council relating to the education rate shall be defrayed in like manner as expenditure on relief of the poor.

Apportionment of expenses of district boards of control, &c. 20 & 21 Vict. c. 71. 40 & 41 Vict. c. 53. 17 & 18 Vict. c. 91.

8.—(1) The apportionment of expenses of a district board of control under section fifty-four of the Lunacy (Scotland) Act, 1857, or under section sixty-two of the Prisons (Scotland) Act, 1877, upon the landward parts of counties and upon the burghs respectively within the district of such a board shall, except in the case of the first year after the commencement of this Act, be according to the rateable valuations in the valuation roll of the lands and heritages within such landward parts of counties and burghs respectively instead of according to the real rent or the total value of the said lands and heritages in terms of the Lands Valuation (Scotland) Act, 1854, and the sums apportioned as aforesaid and the sums apportioned in the case of the first year after the commencement of this Act under the provisions of the said Acts upon the landward parts of the counties and upon the burghs shall annually on or before the fifteenth day of July be certified to the rating authorities of the counties and the burghs respectively.

(2) The rating authority shall as they collect the rate applicable to the expenses of the district board, pay it over to the district board of control up to the amount specified in the certificate, or, where the rate is also applicable to other expenses, pay over to the district board up to the amount aforesaid as they collect the rate the proportion thereof applicable to the expenses of the district board, in either case at such times as the rating authority and the district board may agree and failing agreement as the Secretary of State, after consultation with the General Board of Control for Scotland may determine, and so far as the amount specified in the certificate has not been paid over by that time, the rating authority shall annually on the first day of May pay over the balance to the district board, notwithstanding that it has not then been collected.

(3) Sections fifty-four and fifty-five of the Lunacy (Scotland) Act, 1857, and section sixty-two of the Prisons (Scotland) Act, 1877, shall have effect subject to the provisions of this section.

(4) For the purposes of this section a district board of control shall not include a parish council acting as a district board of control.

Abolition of average rate. 52 & 53 Vict. c. 50.

9. Subsection (4) of section twenty-seven of the Local Government (Scotland) Act, 1889 (which makes provision for payment by owners of the average rate and of a rate sufficient to provide for interest and repayment of certain moneys borrowed before the passing of that Act), shall cease to have effect, and the rates leviable by county councils shall be equally divided between owners and occupiers in accordance with the provisions of subsection (2) of that section.

County councils not to assess in police burghs.

10. A county council shall not levy under the provisions of the Local Government (Scotland) Act, 1889, or of any other public general Act, any rate within any police burgh which, for the purposes of the said Act of 1889 or of any other such Act, is held to be within the county, and the provisions of subsections (3) and (4) of section sixty and of section sixty-six of the said Act of 1889 relating to the contributions by royal and parliamentary burghs in aid of the expenditure therein mentioned shall apply to sums which, but for the provisions of this section, would have been leviable by the county council

within the police burgh, subject to the following modifications:—

(*a*) references to a royal or parliamentary burgh shall be construed as references to a police burgh; and

(*b*) the amount of the contribution by a police burgh to a county council shall be paid out of the general improvement assessment or such other rate leviable by the town council of the police burgh for the purposes of any Act of Parliament administered by them and payable by owners and occupiers in equal proportions as the council may determine, but shall not be reckoned in any calculation as to the statutory limit of that assessment or rate.

Abolition of exemption from local rates in certain cases.

11. Section one of the 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—

37 & 38 Vict. c. 20.

(*a*) as regards local rates payable by owners in the case of any church, chapel, meeting house, or premises exclusively appropriated to public religious worship in respect of which the owner receives rent therefor and does not himself occupy such church, chapel, meeting house, or premises; and

(*b*) as regards local rates payable by both owners and occupiers 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;

55 & 56 Vict. c. 55.

and section three hundred and seventy-three of the Burgh Police (Scotland) Act, 1892 (relating to exemptions and savings), shall have effect as if the provisions of this section had been in operation at the commencement of that Act.

Rateable values of lands and heritages. 3 Edw. 7. c. 33.

12.—(1) Subject to the provisions of subsection (2) of this section, and also subject to the provisions of subsection (7) of this section or of section forty-five of the Burgh Police (Scotland) Act, 1903, or the

corresponding provisions of any local Act, the annual value of the lands and heritages set out in the first column of the First Schedule to this Act shall, for the purposes of all rates leviable under any public general Act except as otherwise specified in the said schedule, be held to be the gross annual value of the lands and heritages, after the deduction of an amount representing the percentage set out in the second column of the said schedule opposite to the lands and heritages to which it relates, and the provisions of any public general Act so far as inconsistent with the provisions of this subsection shall cease to have effect, but nothing herein contained shall be deemed to affect the provisions of section two hundred and thirty-three of the Burgh Police (Scotland) Act, 1892.

(2) The provisions of the foregoing subsection shall apply for the purposes of all rates (other than water rates) leviable under any local Act, and of all rates leviable under any public general Act with respect to which special provisions are made in any local Act, together with the provisions of the local Act subject to such modifications and adaptations of such local Act as may be prescribed with respect to any such rate by order made by the Secretary of State on the application of the authority by whom such rate is leviable or of any person interested:

Provided that, in any case in which partial relief from any such rate is given by the local Act, the order shall secure that in such case the relief from the rate under the provisions of this section and of the local Act modified and adapted as aforesaid shall be as near as may be the same as that given by the local Act, and provided also that any relief from any such rate given by a local Act shall cease to the extent to which that relief corresponds to that given by section three hundred and forty-seven of the Burgh Police (Scotland) Act, 1892, or which would have been given by that section if it had applied to underground works of an electricity undertaking, and no account shall be taken of that relief to the said extent for the purposes of the said order.

(3) Save as provided in subsections (1) and (2) of this section the annual value of all lands and heritages for the purposes of all rates (other than water rates leviable under a local Act) shall be the gross annual

value thereof, subject to the provisions of subsection (7) of this section or of section forty-five of the Burgh Police (Scotland) Act, 1903, or the corresponding provisions of any local Act.

(4) The Secretary of State may, on the application of an authority having power to levy a water rate under a local Act, or of any person interested by order, direct that the provisions of subsection (1) of this section shall apply for the purposes of such water rate together with the provisions of the local Act subject to such modifications and adaptations thereof as may be prescribed in the order, and such water rate shall be levied subject to the provisions of the order:

Provided that, in any case in which partial relief from such rate is given by such local Act, the order shall secure that in such case the relief from the rate shall be as near as may be the same as that given by the local Act, but no account shall be taken of that relief to the extent to which it corresponds to that given by section three hundred and forty-seven of the Burgh Police (Scotland) Act, 1892, or which would have been given by that section if it had applied to underground works of an electricity undertaking.

(5) Any authority or person making application for an order under this section shall give notice of such application once weekly for at least two successive weeks in a newspaper circulating in the district of the authority by whom the relative rate is leviable, and once in the Edinburgh Gazette on or before the date of the second notice in the said newspaper, and such notice shall contain an intimation that any person interested may lodge objections with respect to the proposed order with the Secretary of State within one month after the date of the first notice in the said newspaper. Where objections are so lodged with respect to any proposed order the authority or other person applying for the order and the authority or other person by whom the objections are lodged shall be entitled to make representation to the Secretary of State.

(6) Any order made under this section shall be laid before both Houses of Parliament forthwith, and if an address is presented to His Majesty by either House of Parliament within the next subsequent twenty-eight

days on which that House has sat after any such order is laid before it praying that the order may be annulled, it shall thenceforth be void but without prejudice to the validity of anything previously done thereunder or the making of a new order.

(7) Save as otherwise provided in any local Act, if the amount of the annual value for the purposes of rates ascertained as aforesaid of any lands and heritages in a county includes a fraction of five shillings, the amount of the annual value shall be increased or reduced as the case may be to the nearest complete five shillings, or if the fraction is two shillings and sixpence the fraction shall be disregarded.

(8) The provisions of any Act under which a rate is to be charged in equal proportions to owners and occupiers or to be equally divided between owners and occupiers or to be leviable from owners and occupiers in equal proportions shall be deemed to be complied with in the case of agricultural lands and heritages if an equal rate per pound is levied upon owners and occupiers.

(9) Nothing in this section shall affect the total exemption from any rate of any lands and heritages.

Provisions as to agricultural rates grant. 13 & 14 Geo. 5. c. 39.

13.—(1) Section eight of the Agricultural Rates Act, 1923 (in this section referred to as "the Act of 1923") shall cease to have effect and the deduction made in pursuance of the immediately preceding section and of the First Schedule to this Act from the gross annual value of agricultural lands and heritages shall be treated for the purposes of the other provisions of the Agricultural Rates (Scotland) Acts, 1896 to 1923 (in this section referred to as "the Acts") as if it were the relief from rates for which provision is made by the said section eight.

(2) The Acts shall have effect as if for the references therein to parish councils there were substituted references to town councils and county councils as respects parish and education rates and as if the rates leviable by county councils included the rates which but for the provisions of section ten of this Act would have been leviable by county councils within police burghs, and the expression "rating authorities" in the Acts shall be construed accordingly.

(3) For the purposes of section ten of the Act of 1923 (which relates to the ascertainment of the amount of the additional annual grant for Scotland and of payments to rating authorities), the owners' share of a rate shall be deemed to be one-half of the amount taken as raised by the rate except that in the case of a rate which but for the provisions of section nine of this Act would have been payable wholly or to a partial extent by owners only, the share of one-half shall be increased by an amount representing the produce of one-half of the rate or that part of the rate, as the case may be, which but for the said provisions would have been payable by owners only.

(4) The powers of the Secretary of State to make amendments or variations on certificates under subsection (4) of section two of the Agricultural Rates Congested Districts and Burgh Land Tax Relief (Scotland) Act, 1896 (in this section referred to as "the Act of 1896"), shall apply for the purposes of carrying into effect the provisions of this Act.

59 & 60 Vict. c. 37.

(5) In ascertaining the amount of the contribution payable by a police burgh under subsection (4) of section sixty of the Local Government (Scotland) Act, 1889, for the first year after the commencement of this Act a county council shall take account of the sum payable to the council for that year by way of agricultural rates grant in respect of the rates which, but for the provisions of section ten of this Act, would have been leviable by the county council within the police burgh.

(6) Every sum received by a rating authority by way of agricultural rates grant in respect of a parish rate or the education rate, or the lunacy rate, or any other rate so far as relating to the expenses of a district board of control, if levied for a period after the fifteenth day of May, nineteen hundred and twenty-eight, shall, notwithstanding that under section eleven of the Act of 1923 it is deemed to have been raised or to be raisable by the rate, instead of being appropriated in reduction of the total amount leviable by the rate as provided in the said section eleven, be paid by the rating authority to the parish council or the education authority or the district board of control as the case may be, over and above the sum payable to the council, authority or board under a certificate, and

the sum so paid to the council, authority or board in respect of a rate shall be applied by them in reduction of the expenditure in respect of which the rate is leviable.

(7) As from the sixteenth day of May, nineteen hundred and twenty-eight, a county council shall in determining the amount to be apportioned for the purpose of ascertaining the amounts payable by royal, parliamentary and police burghs, under subsection (4) of section sixty of the Local Government (Scotland) Act, 1889, take account of the sums payable to the county council by way of agricultural rates grant in respect of the rate levied by them so far as relating to the expenditure included in the amount to be apportioned and in respect of the rate, so far as relating to that expenditure, which but for the provisions of section ten of this Act would have been levied by them within police burghs.

(8) The expression "agricultural lands and heritages" in the Acts, shall have the same meaning as in this Act, and section one of the Act of 1896, so far as unrepealed, shall cease to have effect save for the purpose of construing any enactment in which that section is referred to.

Provisions as to valuation roll.

14.—(1) Every valuation roll made up in accordance with the Lands Valuation (Scotland) Act, 1854, or section sixty of the Burgh Police (Scotland) Act, 1903, shall in addition to the other particulars required by the said Acts show the rateable value of the lands and heritages and the amount of any deduction from the gross annual value for the purpose of ascertaining the rateable value, and the provisions of the Lands Valuation (Scotland) Act, 1854 (including, without prejudice to the said generality, the provisions with respect to notices to persons whose property is valued and with respect to appeals) shall apply accordingly.

(2) Lands and heritages, the gross annual value of which is also the rateable value, shall not be included in the same entry in a valuation roll as lands and heritages from the gross annual value of which a deduction is made in ascertaining the rateable value, nor shall any lands and heritages be included in the same entry therein as other lands and heritages unless the same rate of

deduction is made from the gross annual value in ascertaining the rateable value in the case of each of the lands and heritages in the entry.

(3) Where for the purposes of any rate leviable under or in accordance with any local Act an apportionment is required of the total gross annual value of lands and heritages entered in a valuation roll under a single entry, the assessor under the Lands Valuation (Scotland) Act, 1854, may, and on the application of the authority by whom the rate is leviable or of any person interested shall, apportion the sum entered in the valuation roll in respect of the said lands and heritages so far as necessary for the purpose of levying the rate aforesaid, and the authority or any person aggrieved by the apportionment may, within fourteen days after such apportionment has been intimated to him, appeal to the sheriff, whose decision shall be final.

(4) Where for the purposes of this Act an amount required or the amount of a deficiency or the amount of expenses in respect of a year is to be allocated and apportioned between two or more rating authorities according to the rateable valuations or the gross annual valuations in the valuation roll of their respective areas so far as within the parish or the education area or other district, the valuation roll shall be the valuation roll for the preceding year with such adjustments on the basis of the roll for that year as may be necessary to take account of any alteration in boundaries of the area of any rating authority, to which effect has been or is being given in the valuation roll for the year current. The provisions of this subsection shall also apply for the purpose of the apportionment of the expenses of district boards of control in the case of the first year after the commencement of this Act, and for the purpose of ascertaining the amount of the contribution by a royal, parliamentary or police burgh under the provisions of subsection (4) of section sixty of the Local Government (Scotland) Act, 1889.

Provision as to certificates of valuation.

15. Where any amount or sum is required under this Act to be apportioned or allocated among two or more rating authorities according to the rateable valuation of the respective areas of such authorities, the clerk of the town or county council by whom the valuation roll relating to any part of such areas is made up shall, so

soon as the same shall have been authenticated under the Lands Valuation (Scotland) Act, 1854, or section sixty of the Burgh Police (Scotland) Act, 1903, give a certificate of the rateable valuation of such part to the clerk of any council, authority or board by whom such apportionment or allocation as aforesaid requires to be made.

Owners of certain subjects in counties may be charged with occupier's rates.

16. Without prejudice to the provisions of the House Letting and Rating (Scotland) Acts, 1911 and 1920, a county council or any other authority (not being the town council of a burgh) having statutory power to levy a rate may, if they think fit, levy upon the owners any occupiers' rate in respect of lands and heritages separately let for a shorter period than one year, but the county council or other authority shall allow to such owners a deduction from the occupiers' rates equal to two and one-half per centum thereof, and every such owner charged with and paying such occupiers' rates shall have relief against the occupiers of such lands and heritages for the full amount thereof without deduction corresponding to the period of occupancy and, so far as he fails to recover the amount payable by any such occupier, he shall be entitled to repayment from the county council or other authority upon lodging a claim on or before such date as may be fixed by the council or other authority, without prejudice to the right of the council or other authority to make adjustments with such owner in respect of any sum subsequently recovered by him in respect of such occupiers' rates.

Rates on *lands and heritages not usually let for less than a year but not* occupied by same occupier for whole year.

17. Without prejudice to the provisions of the House Letting and Rating *(Scotland) Acts, 1911 and 1920,* when any lands and heritages *in respect of which a rate* might be imposed upon the *occupier, not being lands and* heritages usually let for any *period shorter than one* year, shall not be occupied by *the same occupier for the* whole year from the term of Whitsunday in any year till the term of Whitsunday in the year following, but shall be occupied for part of such year by a new occupier, the rating authority, or any other authority having statutory power to levy a rate, may, if they think fit, impose and levy on and from such new occupier who occupies the same for any part of such year, whether

his name appears in the valuation roll or not, a proportion of such rate for that year corresponding to the period of his occupancy; and in the case of a burgh the rating or other authority may, if they think fit, impose and levy on and from the owner of such lands and heritages the proportion of such rate, if any, corresponding to the period during which such lands and heritages were occupied during the said year by any other occupier, and every such owner charged with and paying such occupiers' rates shall have relief against such other occupier corresponding to the period of occupancy, and so far as he fails to recover the amount payable by such other occupier he shall be entitled to repayment from the rating or other authority upon lodging a claim on or before such date as may be fixed by the rating or other authority, without prejudice to the right of the rating or other authority to make adjustments with such owner in respect of any sum subsequently recovered by him in respect of such occupiers' rates.

Consolidation of rates.

18.—(1) Where by virtue of any public general or local Act the rates leviable by a rating authority are levied as consolidated rates, by whatever name called, the parish rates and the education rate shall be levied and recovered by the rating authority as part of the consolidated rates in like manner as if the expenditure to which those rates relate were expenditure subject to the control of the rating authority:

Provided that nothing in this subsection shall be construed as extending to parish and education rates any total or partial exemption from such consolidated rates in the case of any lands and heritages.

(2) On passing a resolution to that effect, the town council of a burgh may, after fixing the amount per pound in respect of each of the rates leviable by them on the basis of rateable valuation of lands and heritages, instead of levying such separate rates, levy within the burgh consolidated rates of an amount equal to the total amount of the aforesaid separate rates which consolidated rates shall be divided between owners and occupiers in the same proportions as the total amount of the separate rates would have been divided between owners and occupiers had they been separately levied;

Provided that—

(*a*) nothing herein contained shall be deemed to authorise the levying, as part of the consolidated rates, of a sum in respect of a separate rate in excess of the statutory limit applicable in the case of that rate; and

(*b*) where any separate rate is leviable only within part of a burgh, the consolidated rates levied within a part of the burgh shall be in respect only of the rates leviable in that part;

and the consolidated rates shall, subject to the provisions of this Act, be recovered in like manner and under the like powers and provisions (including, without prejudice to the said generality, the power to grant remission or relief on the ground of poverty or inability to pay and the provision relating to appeals) as the public health general assessment. The town council may at any time revoke any resolution under this subsection.

Payment of rates by instalments.

19.—(1) Notwithstanding anything to the contrary in any Act, a rating authority or any other authority having statutory power to levy a rate may, on passing a resolution to that effect, levy, collect or recover all or any of the said rates by instalments not being more than four of such amounts, and to be paid on such dates as the rating or other authority shall fix and determine at the time of fixing or imposing such rates, and the demand note shall in addition to the other required particulars state the time appointed for the payment of each instalment and all powers, rights and remedies competent to the rating or other authority or to their officers for levying, collecting or recovering a rate shall apply to each of the instalments of the rate as if it were a separate rate:

Provided that—

(*a*) any person may elect to pay in one sum instead of by instalments and any person failing to make payment of the first instalment on or before the date fixed therefor shall forfeit the right to pay by instalments; and

(*b*) nothing herein contained shall limit the powers of a rating authority under the provisions of any local Act with respect to

levying, collecting and recovering rates by instalments, and any such provisions of any local Act shall apply to the rates which, under this Act, are levied by the rating authority.

(2) The rating or other authority may at any time revoke or vary any resolution under this section.

Fractions of a penny of rates.

20. In calculating and collecting the amount payable by a ratepayer in respect of rates levied by a rating authority, any fractional part of a penny less than one halfpenny shall not be reckoned as part of the amount of such rates and any fractional part of a penny amounting to or exceeding a halfpenny shall be reckoned in the amount of such rates as a penny.

Collection of rates levied by authorities other than rating authorities.

21. Any rating authority and any other authority having statutory power to levy a rate within the area of the rating authority may make arrangements on such terms and conditions as may be agreed for the collection by the rating authority of the rates levied by the other authority, and, where such arrangements are in force, the demand note issued by the rating authority in respect of rates levied by them may include as a separate item the rate levied by the other authority.

Demand notes for rates.

22.—(1) Every demand note for rates issued by a rating authority (other than any demand note which may be issued in respect only of a second or later instalment of rates) shall contain information with respect to the following matters, that is to say—

(*a*) the situation of the lands and heritages in respect of which the demand note is issued and such description thereof reasonably necessary for purposes of identification as may be prescribed;

(*b*) the gross annual value of the lands and heritages and the value thereof for the purposes of the rates in the demand note;

(*c*) where the rates are levied as consolidated rates the amount in the pound at which those rates are levied, and where the rates are not so levied the total amount in the pound of the rates in the demand note levied by the rating authority;

(*d*) The date on which the rates are payable;

(*e*) the period in respect of which the rates are levied;

(*f*) where the rates are levied as consolidated rates, the amount in the pound representing each of the separate rates in respect of which the consolidated rates are levied, and where the rates are not so levied, the amount in the pound of each of the rates in the demand note levied by the rating authority—showing separately the rates relating to expenditure of the rating authority and those relating to expenditure of each authority by or on account of which a certificate has been issued to the rating authority; and

(*g*) the amounts in the pound which are being levied by the rating authority for such of the principal services administered respectively by the rating authorities and the authorities by or on account of which certificates have been issued to the rating authority as may be prescribed.

(2) The Secretary of State may by rules prescribe the forms of demand notes for rates and anything which by this section is to be prescribed.

Amendment of s. 62 of 52 & 53 Vict. c. 50.

23.—(1) The following subsection shall be substituted for subsection (4) of section sixty-two of the Local Government (Scotland) Act, 1889 (which makes provision with respect to the levying of rates), that is to say:—

"(4) The county council may relieve in whole or in part any person from payment of any rate on the ground of poverty or inability to pay, but only on application by such person; but no lands or heritages shall be exempted from assessment on the ground that they are or have been during the period of assessment unoccupied and unfurnished except in respect of the amount payable by the occupier."

(2) Summary warrants for the recovery of rates by county councils shall, in addition and without prejudice to the other remedies competent thereunder, decern

and ordain instant execution by arrestment, and subsection (5) of section sixty-two of the Local Government (Scotland) Act, 1889, shall have effect accordingly.

Cost of levying and collecting rates.

24. The expenses incurred by a rating authority in levying, collecting, recovering, and, so far as necessary, paying over all rates levied and collected by them shall be defrayed—

(*a*) in the case of a town council out of the general improvement assessment or such other rate leviable by the council for the purposes of any Act of Parliament administered by them and payable by owners and occupiers in equal proportions as the council may determine, but shall not be reckoned in any calculation as to the statutory limit of that assessment or rate; and

(*b*) in the case of a county council out of the general purposes rate, but, notwithstanding anything in the Local Government (Scotland) Act, 1889, a police burgh shall not be liable to contribute towards any such expenses of a county council.

Consequential amendments of various Acts.

25.—(1) As from the sixteenth day of May, nineteen hundred and twenty-eight, the amounts of the respective contributions payable by royal, parliamentary, and police burghs under subsection (4) of section sixty of the Local Government (Scotland) Act, 1889, shall be ascertained on the basis of the rateable values of the properties within the respective burghs and within the county according to the valuation roll.

(2) Section sixty-six of the Local Government (Scotland) Act, 1889 (which relates to requisitions and payments of burgh contributions to county funds), whether for the purposes of that Act or of any other Act by which it is applied, shall have effect as if the fifteenth day of July were therein substituted for the month of October.

(3) The general meeting of a county council which is required by subsection (2) of section seventy-three of the Local Government (Scotland) Act, 1889, to be held in the month of October, and at which, under section seventy-one of the said Act, the annual budget of the county council is required to be submitted may, if

the county council so determine, by passing a resolution to that effect at a meeting of which due notice shall be given, be held on such day before the month of October as the county council may from time to time determine, and the provisions of the said subsection and of the said section seventy-one shall have effect accordingly.

(4) The sum of fifty thousand pounds which, under subsection (4) of section two of the Education and Local Taxation Account (Scotland) Act, 1892, is to be distributed among parish councils shall, instead of being applied to the relief of local rates as therein provided, be applied in reduction of the expenditure incurred by the parish councils respectively for the purposes of their powers and duties under the Acts administered by them in such manner as they may determine. 55 & 56 Vict. c. 51.

(5) Section thirty-seven of the Local Government (Scotland) Act, 1894 (which relates to the local annual budget of parish councils), shall have effect as if the month of June were therein substituted for the month of July. 57 & 58 Vict. c. 58.

(6) The statutory powers of a rating authority to borrow temporarily in connection with current annual expenditure in anticipation of the rates applicable to such expenditure shall be deemed to include power to borrow for the purposes of meeting any sum, so far as uncollected, payable in accordance with the provisions of this Act to a parish council, education authority or district board of control under a certificate by or on account of that council, authority or board, and that upon the security of the rates leviable by the rating authority for the purposes of Acts of Parliament administered by them and also, so far as uncollected at the time, the parish, education and lunacy rates which have been levied by them and any sum borrowed under the provisions of this subsection shall not be reckoned in any calculation as to the limit of the amount that may be borrowed under the foresaid statutory powers.

26. The following subsection shall be substituted for subsection (3) of section seven of the House Letting and Rating (Scotland) Act, 1911, as respects occupiers' rates paid for a period after the commencement of this Act:— Amendment of s. 7 of 1 & 2 Geo. 5. c. 53.

(3) Notwithstanding any payment by the owner of occupiers' assessments in respect of the occupancy of a

small dwelling-house if for any period any small dwelling-house in respect of which such payment has been made was not let, or if in respect of any period the owner shall fail to recover the full amount of the rent or other consideration for any small dwelling-house in respect of which such payment has been made he shall, upon lodging, on or before dates to be fixed by the respective assessing authorities (one of which dates shall be fixed not earlier than the first or later than the twentieth day of May in each year), with the clerk to any such authority, or with such other officer as such authority may appoint for the purpose—

(*a*) a claim for repayment which shall set forth—

(i) the period or periods during which the small dwelling-house was not let; and

(ii) the period or periods in respect of which though the house was let payment of the full amount of the rent or other consideration was not recovered by the owner and the amount actually recovered by him on account of such rent or other consideration; and

(*b*) a declaration to the effect that the amount actually recovered on account of the rent or other consideration for such period or periods has fallen short of the full amount payable by a specified amount;

be entitled to repayment without any unnecessary delay from such authority of the proportionate amount of such assessments for the said period or periods during which the house was not let and of such part of the proportionate amount of such assessments for the said period or periods during which the house was let as corresponds to the unrecovered part of the total amount of rent or other consideration payable, without prejudice to the right of the authority to make adjustments with the owner in respect of any such rent or other consideration subsequently recovered by him.

Transfer of existing officers, &c.

27.—(1) Any officer or servant who at the passing of this Act is employed by a parish council in full time employment either as collector of rates of the parish council or otherwise in the performance of the duties of the parish council relating to the collection of rates

and who at the commencement of this Act is still so employed by the parish council, shall be transferred to and become an officer or servant of the rating authority or, where the parish is within the areas of two or more rating authorities, of such one of those rating authorities as the authorities after consultation with the parish council may agree; and if the rating authorities fail to agree with respect to any such officer or servant, that officer or servant shall be entitled to compensation,—any such officer or servant transferred as aforesaid being in this section referred to as a " transferred officer."

(2) Subject as hereinafter provided, transferred officers shall hold their offices by the same tenure and upon the same terms and conditions as if this Act had not passed, and while performing similar duties shall receive not less salaries or remuneration than they would have received or been entitled to if this Act had not passed:

Provided that

(i) where a transferred officer who, in respect of his service with a parish council has been subject to a superannuation scheme, is transferred under this section to a rating authority having no superannuation scheme to which he will be subject, nothing herein contained shall be deemed to require such rating authority to adopt a superannuation scheme and such transferred officer, on ceasing to hold office under the parish council, shall, if he is not entitled to a superannuation allowance under the superannuation scheme of the parish council, be entitled to compensation in respect of loss of superannuation rights under the scheme for the period of his service prior to transfer to the rating authority so, however, that, if the rating authority subsequently adopt or institute a superannuation scheme, such officer shall not, for the purposes of that scheme, be entitled to have account taken of any period of service in respect of which he has received compensation under this proviso unless within six months of the scheme being so adopted

or instituted he repays to the rating authority the sum paid as compensation under this proviso, without interest; and, on payment of such compensation by the rating authority, the parish council shall, out of their superannuation fund, pay to the rating authority the sum in respect of return of contributions with interest which would, under section ten of the Local Government and other Officers' Superannuation Act, 1922, have been payable to the officer if that section had applied in his case; and

12 & 13 Geo. 5. c. 59.

(ii) where a transferred officer who, in respect of his service with a parish council, had been subject to a superannuation scheme is transferred under this section to a rating authority having a superannuation scheme constituted under the provisions of a local Act, the parish council shall pay out of their superannuation fund to the rating authority the like sum and the transferred officer shall be entitled to the like rights under the superannuation scheme of the rating authority as if the rating authority had adopted the provisions of the Local Government and other Officers' Superannuation Act, 1922, and the provisions of subsection (1) of section eight of that Act were applicable in the case whether the transferred officer was a contributor or not.

(3) The rating authority may distribute their business among transferred officers in such manner as the authority may think proper, and every transferred officer shall perform such duties in relation to that business as may be directed by the authority.

(4) A rating authority may abolish the office of any transferred officer whose office they may deem unnecessary, but such officer shall be entitled to compensation.

(5) If at any time within five years after the commencement of this Act any transferred officer is required by the rating authority to whose service he has been transferred to perform duties which are not analogous to or which are an unreasonable addition to

those which he was required to perform under the parish council, the officer may relinquish his office and thereupon shall be entitled to compensation.

(6) Any transferred officer whose services are dispensed with, or whose salary is reduced by the rating authority within five years after the commencement of this Act because his services are not required or his duties are diminished, and not on the ground of misconduct, shall be entitled to compensation unless it is proved that the pecuniary loss suffered has not arisen in consequence of this Act.

(7) Every officer or servant of a parish council (other than an officer or servant to whom subsection (1) of this section applies) and every officer or servant of a rating authority who, by virtue of this Act or anything done in pursuance or in consequence thereof, suffers any direct pecuniary loss by abolition of office or by determination of his appointment or by diminution or loss of salary, fees or emoluments, shall be entitled to compensation.

(8) Compensation shall be payable to the officer or servant entitled thereto by the rating authority concerned, or where the parish of the parish council in whose service the officer or servant entitled to compensation was at the passing of this Act is in the area of two or more rating authorities, by the rating authority (in this subsection referred to as the "principal rating authority") the gross annual valuation of whose area so far as within the parish, according to the valuation roll for the year current at the passing of this Act, exceeds the gross annual valuation of the area of any other rating authority so far as within the parish, and each such other rating authority shall repay to the principal rating authority their proportion of the sums paid by way of compensation, which proportion shall be calculated by reference to the gross annual valuations of the respective areas of the rating authorities so far as within the parish according to the said valuation roll. For the purposes of this subsection—

(i) the rating authority concerned in the case of an officer or servant of a county council entitled to compensation in respect of his employment

in connection with the collection of rates leviable by the county council in a police burgh, shall be the town council of the police burgh; and

(ii) in the case of compensation payable to a transferred officer under proviso (i) to subsection (2) of this section the rating authority to whom the officer is transferred shall be the principal rating authority whether or not the gross annual valuation of their area within the parish exceeds that of any other rating authority, and in ascertaining the proportions of such compensation repayable to that authority by other rating authorities account shall be taken of the sum payable to that authority by the parish council under the said proviso.

(9) The provisions contained in the Second Schedule to this Act shall have effect with regard to the determination and payment of compensation under this Act to officers or servants entitled thereto.

(10) If any question arises as to—

(*a*) the transfer of an officer or servant in consequence of the provisions of this section;

(*b*) the rating authority to whom application by an officer or servant for compensation is to be made; or

(*c*) the manner in which the expenses of a rating authority under this section and the Second Schedule to this Act are to be defrayed,

the Secretary of State may, on the application of the officer or servant or any rating authority, or parish council concerned determine the question.

Temporary provision for protection of trustees of port and harbours of Greenock.

28. Until the fifteenth day of May, nineteen hundred and thirty-two, and notwithstanding anything in this Act contained, in the application of this Act to the port and harbours of Greenock the deduction of the percentage set out in the second column of the First Schedule to this Act shall be ten per centum higher than the deduction applicable to the class of lands and heritages referred to in paragraph (8) of the said Schedule.

29.—(1) In this Act, unless the context otherwise requires— Interpretation.

the expression "agricultural lands and heritages" means any lands and heritages used for agricultural or pastoral purposes only, or as market gardens, orchards, allotments or allotment gardens, but does not include woodlands or 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;

the expression "agricultural rates grant" means any sum received by a rating authority in respect of a rate under subsection (3) of section four of the Agricultural Rates Congested Districts and Burgh Land Tax Relief (Scotland) Act, 1896, or subsection (1) of section two of the Local Taxation Account (Scotland) Act, 1898, or the Agricultural Rates Act, 1923; 61 & 62 Vict. c. 56.

the expressions "burgh" and "police burgh" have the respective meanings assigned to them in the Burgh Police (Scotland) Act, 1892;

the expression "county" means the county exclusive of any burgh;

the expression "compensation" means compensation under this Act;

the expression "education rate" means the rate leviable for the purposes of defraying the expenses of education authorities under the provisions of the Education (Scotland) Act, 1918, as amended by this Act;

the expression "gross annual value" in relation to lands and heritages, means the yearly rent or value thereof as entered in the valuation roll in accordance with the provisions of the Lands Valuation (Scotland) Act, 1854 and the Acts (other than the section of this Act containing provisions as to the valuation roll) amending that Act, and the expression "gross annual valuation" shall be construed accordingly;

the expression "lunacy rate" means the rate levied under the Lunacy (Scotland) Act, 1857;

the expression "owner" in the case of a burgh has the meaning assigned to it in the Burgh Police (Scotland) Act, 1892, and in the case of a county has the meaning assigned to it in the Local Government (Scotland) Act, 1889;

the expression "parish council" includes a parish council acting as a district board of control;

the expression "parish rates" means the rate for the relief of the poor and all other rates which by any Act of Parliament are declared to be leviable by a parish council, excluding the education rate;

the expression "rate" includes any rate, charge and assessment the proceeds of which are applicable to public local purposes and which is leviable on lands and heritages;

the expression "rateable value" means the annual value hereinafter specified, adjusted, if so required in the case of lands and heritages in a county in accordance with the provisions of subsection (7) of section twelve of this Act, or the corresponding provisions of any local Act, and in the case of lands and heritages in a burgh in accordance with the provisions of section forty-five of the Burgh Police (Scotland) Act, 1903, or the corresponding provisions of any local Act—

(*a*) in the case of lands and heritages specified in the First Schedule to this Act the gross annual value after the deduction of an amount representing the percentage thereof set out in the second column of the said schedule opposite to the lands and heritages to which it relates; and

(*b*) in the case of lands and heritages (other than lands and heritages to which paragraph (*a*) hereof applies) the gross annual value, except that in the case of lands and heritages with respect to which there is total exemption from all rates the rateable value shall be treated as nil

and the expression "rateable valuation" shall be construed accordingly, except that for the purpose of any apportionment between rating

authorities the rateable valuation of the area of a rating authority shall be ascertained as if the rateable value of agricultural lands and heritages therein were one-half of the gross annual value thereof;

the expression "rating authority" means in the case of a county, the county council and in the case of a burgh, the town council;

the expression "valuation roll" includes a supplementary valuation roll.

(2) Any reference in this Act to any statutory provision shall be construed as a reference to the statutory provision as amended or extended or applied by any subsequent Act, including this Act.

(3) Subject to the provisions of this Act, references in any Act or in any bond for borrowed money, or in any other document, to a rate leviable by a parish council shall be construed as references to the corresponding rate leviable by the rating authority as coming in place of the parish council under the provisions of this Act.

(4) Save as respects the education rate, nothing in this Act shall be construed as authorising any rate to be levied by a rating authority in any area outwith the parish or part of the parish, as the case may be, in which the rate would but for the provisions of this Act have been leviable by the parish council.

(5) Nothing in this Act shall be construed as requiring that under subsection (1) of section one of the Public Libraries (Scotland) Act, 1920, the accounts of the committee therein mentioned shall be audited, otherwise than they would have been audited had this Act not passed, and the references in the said subsection to the rating authority shall be construed accordingly. 10 & 11 Geo. 5. c. 45.

30. The enactments mentioned in the Third Schedule to this Act shall be repealed to the extent specified in the third column of that Schedule. Repeals.

31.—(1) This Act may be cited as the Rating (Scotland) Act, 1926. Short title, commencement and extent.

(2) This Act shall come into operation on the sixteenth day of May, nineteen hundred and twenty-seven.

(3) This Act shall apply to Scotland only.

SCHEDULES.

Sections 12, 13, 28, 29.

FIRST SCHEDULE.

DEDUCTIONS FROM GROSS ANNUAL VALUE OF CERTAIN CLASSES OF LANDS AND HERITAGES FOR THE PURPOSES OF RATES.

Class of Lands and Heritages.	*Rate of Deduction.*
1. Mines, minerals and quarries including any lands and heritages contiguous thereto used wholly or mainly for the purposes of the business of working the mines, minerals and quarries.	Five per cent.
2. Mills, manufactories, works or premises of a similar character used wholly or mainly for industrial purposes (other than those specified in paragraphs 3, 4, 5 and 11).	Six and one-quarter per cent.
3. Works used wholly or mainly for the conversion of ore into pig iron and works in the occupation of the same person as the foresaid works and used in conjunction therewith, wholly or mainly, for the utilisation of by-products arising out of the manufacture of pig-iron.	Fifteen per cent.
4. Works used wholly or mainly for the manipulation of semi-finished steel or wrought iron products into tubes.	Fifteen per cent.
5. Works used wholly or mainly for the extraction of crude oil from shale, and works used wholly or mainly for the refining of crude oil.	Fifteen per cent.
6. Lands and heritages forming part of the undertaking of any local authority, body or company supplying gas or water for public purposes or to members of the public and exclusively used in connection with such supply.	Twenty per cent.

1ST SCH. —*cont.*

Class of Lands and Heritages.	*Rate of Deduction.*
7. Sewers, drains or sewerage works belonging to a local authority as local authority for the purposes of drainage or to any other authority having statutory power to levy a drainage rate.	Twenty per cent.
8. Harbours, quays, wharves, docks, piers, ferries or canals (other than those valued as part of a railway undertaking) and any lands and heritages used wholly or mainly for the purposes thereof.	Twenty per cent.
9. Lands and heritages belonging to or leased by a railway company and valued by the assessor of railways and canals as part of a railway undertaking.	Twenty-five per cent.
10. Lands and heritages belonging to or leased by a tramway company or local authority, and valued by the assessor of railways and canals as part of the tramway undertaking of such company or authority.	Twenty-seven and one-half per cent.
11. Works used wholly or mainly for the manufacture of steel ingots or wrought iron in conjunction with processes incidental to the manufacture of steel or wrought iron products or for the manipulation of semi-finished steel or wrought iron products into plates, sheets, sections, hoops, strips or bars.	Thirty per cent.
12. Lands and heritages forming part of the undertaking of any local authority, body or company supplying electricity for public purposes or to members of the public and exclusively used in connection with such supply.	Thirty per cent.
13. Agricultural lands and heritages—for the purposes of the owner's share of rates.	Twenty-five per cent.
14. Agricultural lands and heritages, for the purposes of the occupier's share of rates.	Seventy-five per cent.

Section 27.

SECOND SCHEDULE.

PROVISIONS AS TO THE DETERMINATION AND PAYMENT OF COMPENSATION TO OFFICERS OR SERVANTS ENTITLED THERETO.

1. The provisions of section one hundred and twenty of the Local Government (Scotland) Act, 1889, shall apply to the determination and payment of compensation to officers or servants subject to the following and any other necessary modifications:—

(*a*) References to the county council and the Treasury shall be construed as references to the rating authority liable in payment to the officer or servant of compensation (in this Schedule referred to as the "compensating authority") and the Secretary of State respectively, and the reference to the convener or vice-convener shall be construed in the case where the compensating authority is the town council of a burgh as a reference to the lord provost, provost or acting chief magistrate of the burgh;

(*b*) The reference to the Acts and rules relating to His Majesty's Civil Service shall be construed as a reference to the Acts and rules which were in operation at the date of the passing of the Local Government (Scotland) Act, 1889;

(*c*) References to "the passing of this Act" shall, except in the case of abolition or relinquishment of office, be construed as references to the date when the loss arose, and in the case of abolition or relinquishment of office, as references to the date of such abolition or relinquishment;

(*d*) A claim for compensation shall not be maintainable unless it is intimated to the compensating authority within two years of the date on which it is alleged to have arisen;

(*e*) Expenses incurred by a rating authority in pursuance of section twenty-seven of this Act and of this Schedule shall be defrayed in like manner as the expenses of levying and collecting rates:

Provided that if any compensation is payable by way of a capital sum the payment of that compensation shall be a purpose for which the rating authority may borrow upon the security of the assessment or rate out of which the said expenses are to be defrayed, and any sum so borrowed shall be repaid within a period of five years from the date on which the sum is borrowed.

(*f*) Subsections (8) and (9) shall not apply.

2ND SCH. —*cont.*

2. In computing the time of service in any capacity of any officer or servant for the purpose of the award of compensation, the compensating authority shall take into account all the service in any capacity of that officer or servant under any parish council, town council or county council, whether he was appointed annually or otherwise:

Provided that, if in pursuance of the power conferred by this Act an office is abolished by a rating authority, otherwise than at the expiration of a complete year of service of an officer or servant, the portion then expired of that year shall be treated as a complete year where such portion exceeds six months, and shall be ignored where such portion does not exceed six months.

3. The compensation payable to an officer or servant who immediately before the commencement of this Act held two or more offices under any parish, town or county council or councils and who devoted the whole of his time to the duties of such offices, shall not be reduced by reason of the fact that he has devoted only part of his time to each of such offices.

4. If any officer or servant was temporarily absent from his employment during the late war whilst serving in His Majesty's forces, or the forces of the Allied or Associated Powers, either compulsorily or with the sanction or permission of the parish council, town council, or county council, as the case may be, such period of temporary absence shall be reckoned as service under the council in whose employment he was immediately before and after such temporary absence, and the amount of his salary, wages and emoluments during such temporary absence shall be deemed to be the amount which he would have received from the council during that period if he had remained in their actual service:

Provided that, in the case of an officer or servant who, after the armistice, voluntarily extended his term of service in the forces, no period of absence during such extension shall be reckoned.

5. The compensating authority may, in their discretion and in consideration of the fact that any officer or servant was appointed to his office as a specially qualified person, or of the fact that he had prior to his appointment served as a deputy, assistant, or clerk to any officer not holding a temporary appointment, add any number of years (not exceeding ten) to the number of years which such officer would otherwise be entitled to reckon for the purpose of computing the compensation to which he would be entitled under the Acts and rules relating to His Majesty's Civil Service as applied by this Act.

2ND SCH. —*cont.*

6. The compensation shall not exceed two-thirds of the annual pecuniary loss suffered by virtue of this Act, or of anything done in pursuance or in consequence of this Act, or if the compensation is payable by way of a capital sum, two-thirds of the capital value of such annual pecuniary loss.

7. No officer or servant shall be entitled to receive both compensation for pecuniary loss and a superannuation or retiring allowance in respect of the same period of service and the same pecuniary loss.

Section 30.

THIRD SCHEDULE.

ENACTMENTS REPEALED.

Session and Chapter.	Short title.	Extent of Repeal.
8 & 9 Vict. c. 83.	The Poor Law (Scotland) Act, 1845.	Sections thirty-four to forty-five inclusive, sections forty-nine, fifty-one, eighty-eight and eighty-nine.
17 & 18 Vict. c. 91.	The Lands Valuation (Scotland) Act, 1854.	In section twelve the words from "and as soon as such "valuation roll has been "authenticated as aforesaid" to "their respective parishes," and in section eighteen the words from "shall cause such "amount" to "the current "year within such parishes "respectively or". In section forty-one the words from the commencement of the section to "in terms of "this Act; and"
20 & 21 Vict. c. 71.	The Lunacy (Scotland) Act, 1857.	In section fifty-four the words "expenses of assessment, "collection, and remittance, "and," wherever these words occur. In section fifty-five the words "within eight months after "notice by the commissioners aforesaid and in the "manner directed by the "said last-mentioned Act".

3RD SCH. —*cont.*

Session and Chapter.	Short title.	Extent of Repeal.
35 & 36 Vict. c. 62.	The Education (Scotland) Act, 1872.	In section forty-six the words from "and the town council " of every burgh shall" to "for the purpose of promoting " higher instruction".
48 & 49 Vict. c. 16.	The Registration Amendment (Scotland) Act, 1885.	In section eleven the words " or a collector of poor rates".
52 & 53 Vict. c. 50.	The Local Government (Scotland) Act, 1889.	In subsection (2) of section twenty-seven the words "Subject to the provisions " hereinafter contained".
		Subsection (4) of section twenty-seven and subsection (5) of section sixty.
55 & 56 Vict. c. 55.	The Burgh Police (Scotland) Act, 1892.	In section two hundred and sixty-seven the words from "and provided also that" to the end of the section.
		Sections three hundred and forty-six and three hundred and forty-seven.
57 & 58 Vict. c. 58.	The Local Government (Scotland) Act, 1894.	In subsection (1) of section twenty-seven the words "as " ascertained for the pur- " poses of the Poor Law " (Scotland) Act, 1845".
		In subsection (1) of section thirty-eight the words "as " ascertained for the pur- " poses of the Poor Law " (Scotland) Act, 1845," and the words "in terms of sec- " tion eighty-nine of the said " Act."
		Subsection (7) of section forty-four.
		In subsection (3) of section fifty-one the words from "including the collection of "rates" to "or burgh " commissioners," except so far as applied by any local Act.
59 & 60 Vict. c. 37.	The Agricultural Rates Congested Districts and Burgh Tax Relief (Scotland) Act, 1896.	Section one.

3RD SCH. —*cont.*

Session and Chapter.	Short title.	Extent of Repeal.
1 Edw. 7. c. 24.	The Burgh Sewerage, Drainage and Water Supply (Scotland) Act, 1901.	In section two the words from "Provided also that for "shops" to "in the manner "provided in the principal "Act".
3 & 4 Geo. 5. c. 38.	The Mental Deficiency and Lunacy (Scotland) Act, 1913.	In subsection (2) of section sixty-five the words "and "provided also that the consent of the Board shall "be required to any assessment levied by the parish "council acting as a district "board".
8 & 9 Geo. 5. c. 48.	The Education (Scotland) Act, 1918.	Subsections (2), (3) and (5) of section thirteen. The proviso to paragraph 5 and paragraph 6 of the Fourth Schedule.
13 & 14 Geo. 5. c. 39.	The Agricultural Rates Act, 1923.	Sections eight and twelve.

CHAPTER 48.

An Act to amend the law relating to certification of deaths and the disposal of the dead.

[15th December 1926.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Prohibition of disposal except on registrar's certificate or coroner's order.

1.—(1) Subject as hereinafter provided, the body of a deceased person shall not be disposed of before a certificate of the registrar given in pursuance of this Act or an order of the coroner has been delivered to the person effecting the disposal: