STATUTORY INSTRUMENTS

1975 No. 2233 (S.284)

RATING AND VALUATION

The Rating (Timetable and Procedures) (Scotland) (No. 2) Regulations 1975

Made - - - -	*19th December* 1975
Laid before Parliament	*7th January* 1976
Coming into Operation	*31st January* 1976

In exercise of the powers conferred on me by section 111(1) of the Local Government (Scotland) Act 1973(**a**) (hereinafter referred to as "the Act of 1973") 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 regulations:—

1. These regulations may be cited as the Rating (Timetable and Procedures) (Scotland) (No. 2) Regulations 1975 and shall come into operation on 31st January 1976.

2.—(1) The Interpretation Act 1889(**b**) shall apply for the interpretation of these regulations as it applies for the interpretation of an Act of Parliament.

(2) In these regulations "contributing authority" has the meaning assigned to it by section 11(4)(a) of the Water (Scotland) Act 1967(**c**) as substituted by the Act of 1973; and other words and expressions used have the same meaning as in the Act of 1973.

3. For the financial year 1976–77 and subsequent financial years the dates for certain purposes, being the dates in the previous financial year set out in column 2 of the Schedule to these regulations opposite to those purposes as set out in column 1 of the Schedule, shall have effect.

4.—(1) For the purpose of enabling each district council to determine a district rate for any financial year the regional council shall intimate to each district council within the region an estimate of the product of a rate of one penny in the pound in the area of that district for that year.

(2) For the purpose of enabling a water authority to make any such requisition as they are required to make under section 11(3) of the Water (Scotland) Act 1967, as substituted by the Act of 1973, each contributing authority shall intimate to the water authority estimates of such rate products as are necessary for the purposes of section 12 of the said Act of 1967 as amended by the Act of 1973 and by the Local Government (Scotland) Act 1975(**d**).

5.—(1) The amount due by a regional council to a district council in respect of the district rate for any financial year shall be the product of a rate of one penny in the pound for the area of the district for that year multiplied by the number of pence in the pound of the district rate for that year.

(2) For the purposes of these regulations the product of a rate of one penny in the pound shall be calculated or estimated in accordance with the provisions of the Local Government (Rate Product) (Scotland) Regulations 1975(**e**).

(**a**) 1973 c. 65. (**b**) 1889 c. 63. (**c**) 1967 c. 78.
(**d**) 1975 c. 30. (**e**) S.I. 1975/652 (1975 I. p. 2346).

6.—(1) A regional council shall, during each financial year, by such instalments and at such intervals as the authorities concerned agree or, failing agreement, as the Secretary of State may determine, pay to the council of each district which falls within their region the amount due on account of the district rate determined by that district council for that year.

(2) Any sum requisitioned from a local authority or a water authority by a joint committee, joint board, river purification board, water development board or water authority to defray its expenses shall be payable by such instalments and at such intervals as the authorities concerned agree or, failing agreement, as the Secretary of State may determine.

Provided that the last instalment payable in respect of a district rate or a requisition shall be payable not later than the 15th March in the financial year to which that rate or requisition relates.

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

New St. Andrew's House,
Edinburgh.
19th December 1975.

SCHEDULE

Regulation 3.

Column 1	Column 2
Last date for a resolution to be made under section 4 of the Water (Scotland) Act 1949(**a**) as amended by the Act of 1973	1st February
Last date for regional council or islands council to send to district councils, joint committees, joint boards, river purification boards, water authorities and water development boards estimates of rate products ...	8th February
Last date for water development boards to send requisitions to water authorities	15th February
Last date for joint committees, joint boards, river purification boards and water authorities to send requisitions to local authorities	22nd February
Last date for determining rates	5th March
Last date for district councils to intimate district rate to regional council	7th March

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations prescribe for the year 1976–77 and subsequent years (a) the dates for certain purposes in regard to the determining of rates; (b) the manner in which the amount due by a regional council to a district council in respect of the district rate is to be ascertained; (c) the arrangements for the payment by instalments of amounts due on account of district rates and of sums requisitioned by joint bodies and water authorities.

(**a**) 1949 c. 31.

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