STATUTORY INSTRUMENTS

1975 No. 661 (S.94)

RATING AND VALUATION

The Rating (Timetable and Procedures) (Scotland) Regulations 1975

Made - - -	*16th April* 1975
Laid before Parliament	*24th April* 1975
Coming into Operation	*16th May* 1975

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) Regulations 1975 and shall come into operation on 16th May 1975.

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 amended by the Act of 1973; and other words and expressions used have the same meaning as in the Act of 1973.

3. In the financial year 1975–76 the dates for certain purposes, being the dates 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. Save as otherwise provided in any enactment all rates levied by a rating authority in respect of the financial year 1975–76 shall be payable at such office as the authority may determine, on 1st October 1975 or on such later date as the authority may determine.

(a) 1973 c. 65. (b) 1889 c. 63. (c) 1967 c. 78.

5.—(1) For the purpose of enabling each district council to determine a district rate for the financial year 1975–76 the regional council shall intimate to each district council within the region an estimate of the product of a rate of 1p 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 amended by the Act of 1973, each contributing authority shall intimate to the water authority estimates of such rate products as are necessary for the purpose of section 12 of the said Act of 1967.

6.—(1) The amount due by a regional council to a district council in respect of the district rate for that year shall be the product of a rate of 1p 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 1p in the pound shall be calculated or estimated in accordance with the provisions of the Local Government Rate Product (Scotland) Regulations 1975(**a**).

7.—(1) A regional council shall, during that 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 the 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 1976.

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

St. Andrew's House,
Edinburgh.

16th April 1975.

(**a**) S.I. 1975/652 (1975 I, p. 2346).

SCHEDULE

Column 1	Column 2 Dates specified for 1975–76
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.	16th May 1975
Last date for water development boards to send requisitions to water authorities.	26th May 1975
Last date for joint committees, joint boards, river purification boards and water authorities to send requisitions to local authorities.	16th June 1975
Last date for a resolution to be made under section 4 of the Water (Scotland) Act 1949(a).	16th June 1975
Last date for determining rates	27th June 1975
Last date for district councils to intimate district rate to regional council.	30th June 1975

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations prescribe for the year 1975–76 (*a*) the dates for certain purposes in regard to the determining of rates; (*b*) the earliest date for payment of rates; (*c*) 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; (*d*) 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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