
SCOTTISH STATUTORY INSTRUMENTS

2000 No. 285

The Docks and Harbours (Rateable Values) (Scotland) Order 2000

Rateable values

4.—(1) For the purposes of section 6(1) of the 1975 Act, the rateable value of any lands and heritages occupied by an authority which fall within the prescribed class of lands and heritages shall be determined in accordance with this article.

(2) Subject to paragraphs (4) and (5), the rateable value of any such lands and heritages for the financial year 2000-01 shall be an amount equal to 25 per cent of the relevant balance of the undertaking for—

- (a) an accounting period of twelve months ending during the financial year ending with 31st March 1998; or, if there is none,
- (b) if there is an accounting period of any other length which ends in that year, the period of twelve months which ends with the last day of the last such accounting period, or, if there is none,
- (c) the twelve months ending with 31st March 1998.

(3) Subject to paragraphs (4) to (6), the rateable value of any such lands and heritages for any subsequent financial year shall be an amount equal to 25 per cent of the adjusted balance of the undertaking for—

- (a) an accounting period of twelve months ending during the relevant preceding year; or, if there is none,
- (b) if there is an accounting period of any other length which ends in the relevant preceding year, the period of twelve months which ends with the last day of the last such accounting period, or, if there is none,
- (c) the relevant preceding year.

(4) Where, in relation to a financial year and an undertaking, the amount equal to 25 per cent of A is greater than 13 per cent of B, paragraph (2) or, as the case may be, paragraph (3) shall not apply, and the rateable value for that financial year shall be equal to 13 per cent of B.

(5) Where, in relation to a financial year and an undertaking, the amount equal to 25 per cent of A is less than 5 per cent of B, paragraph (2) or, as the case may be, paragraph (3) shall not apply, and the rateable value for that financial year shall be equal to 5 per cent of B.

(6) Where, in relation to a financial year beginning on or after 1st April 2001 and an undertaking, the rateable value determined under paragraph (3), or, as the case may be, paragraph (4) or (5), would differ from the rateable value for the relevant preceding year by no more than 20 per cent of that rateable value, the paragraph in question shall not apply, and the rateable value for that year shall be the same as the rateable value for the relevant preceding year.

(7) For the purposes of paragraphs (4) and (5)—

- (a) A for the financial year 2000-01 is the relevant balance and for subsequent financial years is the adjusted balance;

- (b) B for the financial year 2000-01 is the relevant income and for subsequent financial years is the adjusted income;
 - (c) A and B shall be computed for the financial year 2000-01 for the period described in paragraph (2)(a) or, if there is no such period, for the period described in paragraph (2)(b) or, if there is no such period, for the period described in paragraph (2)(c);
 - (d) A and B shall be computed for subsequent financial years for the period described in paragraph (3)(a) or, if there is no such period, for the period described in paragraph (3)(b) or, if there is no such period, for the period described in paragraph (3)(c).
- (8) Where (apart from this paragraph) any rateable value determined under this article would include a fraction of a pound—
- (a) if the fraction would exceed 50p it shall be made up to one pound; and
 - (b) if the fraction would be 50p or less it shall be ignored.