

1979 No. 951 (S. 89)

RATING AND VALUATION

The Docks and Harbours (Rateable Values) (Scotland) Order 1979*Laid before Parliament in draft**Made - - - - 27th July 1979**Coming into Operation 28th July 1979*

In exercise of the powers conferred on me by sections 6 and 35(3) of the Local Government (Scotland) Act 1975(a) and of all other powers enabling me in that behalf, and after consultation with such associations of local authorities, and of persons carrying on undertakings, as appeared to me to be concerned and with such local authority, person or association of persons with whom consultation appeared to me to be desirable, I hereby make the following order, a draft of which has been approved by a resolution of each House of Parliament:—

Citation and commencement

1. This order may be cited as the Docks and Harbours (Rateable Values) (Scotland) Order 1979, shall come into operation on 28th July 1979, and shall have effect as from 1st April 1979.

Interpretation

2.—(1) In this order, unless the context otherwise requires—

“the Act of 1975” means the Local Government (Scotland) Act 1975;

“the Assessor” means the Assessor of Public Undertakings (Scotland);

“the Index” means the figure for the Index of Retail Prices for All Items published by the Secretary of State;

“the local assessor” means the assessor for a valuation area;

“local authority” means a regional, islands or district council;

“rating area” means the area of an islands or district council;

“relevant income”, in relation to a dock or harbour undertaking, means all income included or to be included in the revenue or profit and loss account of the undertaking, whether derived from the operations carried on under the authority referred to in article 3(1) or otherwise, but excludes—

(1) income from cargo handling, pilotage, investments and salmon fishing;

(a) 1975 c. 30; section 6 was substituted by the Local Government (Scotland) Act 1978 (c. 4), section 1.

- (2) rents or other payments received in consideration of the letting, or of the appropriation for the exclusive, partial or preferential right of use by any person, of parts of the lands and heritages comprising the dock or harbour undertaking which, as let or appropriated as aforesaid, are separately rated;

“relevant year” means the year in respect of which the rateable value of lands and heritages occupied by persons carrying on a dock or harbour undertaking is determined in accordance with this order;

“the Valuation Acts” means the Lands Valuation (Scotland) Act 1854(a), the Acts amending that Act and any other Act relating to valuation;

“valuation area” means the area of a regional or islands council;

“year” means the financial year of a local authority;

and other words and expressions have the same meaning as in the Valuation Acts.

(2) Any reference in this order to a numbered article shall be construed as a reference to the article bearing that number in this order.

Application

3.—(1) Subject to paragraph (2) below, this order shall apply to any lands and heritages which comprise a dock or harbour undertaking and are occupied by the persons carrying on such undertaking under authority conferred by or under any enactment.

(2) This order shall not apply—

- (a) to lands and heritages occupied by the British Waterways Board;
- (b) where the persons carrying on the dock or harbour undertaking use the dock or harbour exclusively or mainly for ships resorting thereto solely or mainly for the purpose of bringing or receiving goods of any one or more of the following descriptions, that is to say—
 - (i) goods which have been manufactured or produced by the persons carrying on the dock or harbour undertaking;
 - (ii) goods which are to be used by those persons for the manufacture or production of goods or electricity;
 - (iii) goods which are to be sold by such persons;
 - (iv) goods which—
 - have been manufactured or produced;
 - are to be used for the manufacture or production of goods or electricity;
 - are to be sold;by any body corporate which is owned or controlled by the persons carrying on the dock or harbour undertaking, or, where those persons are a body corporate, which owns or controls that body corporate.

Determination and apportionment of rateable value

4. The rateable value of any lands and heritages comprising a dock or harbour undertaking and to which this order applies shall be—

- (a) for the year 1979–80, 7·5 per cent of the relevant income of the undertaking for its financial year last ending in the year preceding the relevant year;
- (b) for any subsequent year, 7·5 per cent of the relevant income of the undertaking for its financial year last ending in the year preceding the relevant year multiplied by $\frac{200\cdot2}{y}$ where y is the Index for September of the year preceding the relevant year.

5. Where a dock or harbour undertaking extends to lands and heritages in two or more rating areas (whether or not within the same valuation area), the rateable value determined in accordance with article 4 shall be apportioned between or among the local authorities concerned in the proportion which the relevant income attributable to the lands and heritages in each rating area bears to the relevant income attributable to all the lands and heritages comprising the undertaking.

Supplementary

6.—(1) Subject to paragraph (2) below, the local assessor shall determine the rateable value of the lands and heritages to which this order applies, in accordance with article 4, and shall, if appropriate, apportion that value in accordance with article 5.

(2) Where a dock or harbour undertaking extends to lands and heritages in two or more valuation areas the Assessor shall determine the rateable value of those lands and heritages in accordance with article 4, and shall apportion that value in accordance with article 5.

7.—(1) The persons carrying on the dock or harbour undertaking shall furnish to the local assessor or the Assessor, as the case may be, a certified statement of the relevant income of the undertaking for its financial year last ending in the year preceding the relevant year. Such statement shall contain particulars of the income, rents or other payments excluded under article 2(1) from relevant income and, where a dock or harbour undertaking extends to lands and heritages in two or more rating areas, shall specify the proportion of the relevant income which is attributable to the lands and heritages in each rating area.

(2) The certified statement referred to in paragraph (1) above shall be furnished on or before 30th June of the relevant year.

(3) The local assessor or the Assessor, as the case may be, shall determine and, if appropriate, apportion the rateable values on or before 31st July of the relevant year.

(4) In relation to the relevant year 1979–80, for the references in paragraphs (2) and (3) above to 30th June and 31st July there shall be substituted references to 30th September and 31st October respectively.

8.—(1) After the Assessor has determined and apportioned for any relevant year the rateable value of the lands and heritages comprising a dock or harbour undertaking, he shall notify the value and its apportionment to the persons carrying on the undertaking and to the local authorities concerned who may, within 14 days of receipt of such notification, make representations to the Assessor about the said value and its apportionment.

(2) After the Assessor has considered any representations which may be made by such persons or authorities, he shall, as soon as possible and not later than 15th September of the relevant year, direct the local assessor under section 5 of the Act of 1975 to make such entry in, or alteration to, the valuation roll as may be necessary.

(3) In relation to the relevant year 1979–80, for the reference in paragraph (2) above to 15th September there shall be substituted a reference to 15th December.

9.—(1) In relation to the determination of the initial rateable value of any lands and heritages comprising a dock or harbour undertaking and which come into existence or occupancy after the date of coming into operation of this order—

(a) article 4 shall have effect as if for the words “for its financial year last ending in the year preceding the relevant year”, where they occur in paragraphs (a) and (b), there were substituted the words “being such reasonable amount as the local assessor or the Assessor, as the case may be, shall estimate after consultation with the persons carrying on the undertaking, and having regard to the relevant income which they expect will be received by the undertaking in the first period of twelve months during which it is being carried on”;

(b) article 5 shall have effect as if for the words “relevant income”, where they occur, there were substituted the words “estimated relevant income”;

(c) article 7 shall not apply; and

(d) article 8 shall have effect as if, in paragraph (2), the words “and not later than 15th September of the relevant year”, and paragraph (3), were omitted.

(2) In paragraph (1) above, “initial rateable value” means the rateable value for any relevant year which begins before the end of the first financial year of the undertaking; and “estimate” shall, if appropriate, include estimation of the proportions of the relevant income in different rating areas.

Amendment and application of enactments

10. In relation to lands and heritages to which this order applies—

(a) in the Act of 1975—

(i) the exercise of the duty laid on the Assessor by this order shall be deemed to be a valuation of lands and heritages under section 5(1);

(ii) section 2(1) shall have effect as if for the words “while the valuation roll is in force” there were substituted the words “during the relevant year”;

(iii) references in sections 2(1)(d), 3(4) and 5 to “material change of circumstances” shall be deemed to be references to determinations

- and apportionments of the rateable values of lands and heritages made under this order by the local assessor or the Assessor;
- (iv) sections 2(2)(c) and (d) and 5(4)(d) shall not apply and the effective date of an alteration in the valuation roll made under section 2(1)(d) or (f), or of an entry in, or alteration to, that roll pursuant to a direction given under section 5, shall be 1st April of the relevant year;
- (v) the words in section 3(4) from “; and, notwithstanding” to the end shall not apply;
- (b) section 124 of the Local Government Act 1948(a), the Assessor of Public Undertakings Valuations (Procedure Dates and Time Limits) (Scotland) Order 1975(b) and Part I of the Schedule to the Valuation Timetable (Scotland) Order 1977(c) shall not apply;
- (c) section 2 of the Water (Scotland) Act 1949(d) shall apply to the lands and heritages to which this order applies as if for subsections (1A) to (3) there were substituted the following words:—
- “The domestic water rate shall not be leviable in respect of any such lands and heritages specified in paragraph 8 of Schedule 1 to the Local Government (Scotland) Act 1975 as have their rateable values determined under the Docks and Harbours (Rateable Values) (Scotland) Order 1979.”;
- (d) in section 17 of the Local Government (Scotland) Act 1966(e) after subsection (4) there shall be added the following subsection:—
- “(4E) As respects the year 1979–80 and subsequent years, water authorities shall have power to make charges by way of meter or otherwise in respect of water supplied to any such lands and heritages specified in paragraph 8 of Schedule 1 to the Local Government (Scotland) Act 1975 as have their rateable values determined under the Docks and Harbours (Rateable Values) (Scotland) Order 1979.”.

George Younger,
One of Her Majesty's Principal
Secretaries of State.

New St. Andrew's House,
Edinburgh.
27th July 1979.

(a) 1948 c. 26.
(c) S.I. 1977/1694.
(e) 1966 c. 51.

(b) S.I. 1975/2232, amended by S.I. 1978/1464.
(d) 1949 c. 31.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order prescribes the method for determining, for the year 1979–80 and subsequent years, the rateable values of lands and heritages occupied by certain dock and harbour undertakings. The rateable value for each year is to be 7·5 per cent of the relevant income, as defined, of the undertaking for its financial year ending in the year preceding the particular year in respect of which the rateable value is being determined. In the case of years subsequent to 1979–80 such income is to be adjusted to the level of prices at September 1978 (Articles 3 and 4). Where an undertaking extends over two or more rating areas, provision is made for the apportionment of the rateable value between or among local authorities (Article 5). Provision is also made for supplementary and procedural matters (Articles 6 to 9).

In relation only to the lands and heritages to which it applies, the Order (i) amends the Water (Scotland) Act 1949 and the Local Government (Scotland) Act 1966 by replacing the power to levy domestic water rate with a power to make meter or other charges for water supplies; (ii) makes amendments of a technical nature to the Local Government (Scotland) Act 1975; and (iii) dis-applies section 124 of the Local Government Act 1948 and certain timetable provisions contained in the Assessor of Public Undertakings (Procedure Dates and Time Limits) (Scotland) Order 1975 and the Valuation Timetable (Scotland) Order 1977 (Article 10). Normal valuation appeal procedures will apply in respect of the rateable values determined under the Order.

By virtue of the limited power of retrospection conferred by section 6(6) of the Local Government (Scotland) Act 1975 the Order makes provision for the whole of the year 1979–80, notwithstanding that it comes into operation after 1st April 1979.

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