
 STATUTORY INSTRUMENTS

1985 No. 588 (S.60)

RATING AND VALUATION

**The Docks and Harbours (Rateable Values) (Scotland) Order
1985**

Laid before Parliament in draft

<i>Made - - - -</i>	<i>4th April 1985</i>
<i>Coming into Operation</i>	<i>5th April 1985</i>

In exercise of the powers conferred on me by sections 6 and 35 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 laid before and has been approved by resolution of each House of Parliament:—

Citation and commencement

1. This order may be cited as the Docks and Harbours (Rateable Values) (Scotland) Order 1985, shall come into operation on the day after the day on which it is made and shall have effect as from 1st April 1985.

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—
 - (a) income from cargo handling, pilotage, investments and salmon fishing;
 - (b) 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

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

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; 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 to lands and heritages—

(a) occupied by the British Waterways Board;

(b) where the persons occupying the lands and heritages and 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 1985–86, 9.6 per cent of the relevant income of the undertaking for its financial year ending in the year preceding the relevant year;

(a) 1854 c.91.

(b) for any subsequent year, 9·6 per cent of the relevant income of the undertaking for its financial year ending in the year preceding the relevant year multiplied by $\frac{355.5}{y}$ 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 rating areas 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, on or before 31st July of the relevant year, 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, on or before 31st July of the relevant year 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. The persons carrying on the dock or harbour undertaking shall furnish to the local assessor or the Assessor, as appropriate, on or before 30th June of the relevant year, a certified statement of the relevant income of the undertaking for its financial year ending in the year preceding the relevant year. Such statement shall contain particulars of the income, rents, or other payments excluded from relevant income under article 2(1) 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.

8.—(1) The Assessor shall transmit to each local authority, on or before 31st July of the relevant year, a copy of so much of any proposed direction to enter lands and heritages in the valuation roll as relates to the valuation for the relevant year of lands and heritages in its area to which this order relates, and the local authority may, on or before 15th August of the relevant year, make representations to the Assessor.

(2) After the Assessor has considered any representations which may be made by such authorities, he shall, as soon as possible and not later than 31st August of the relevant year, direct the local assessor to make such entry in, or alteration to, the valuation roll as may be necessary, and he shall transmit to the persons carrying on the dock or harbour undertaking a copy of so much of that direction as relates to the lands and heritages occupied by them and such persons may, on or before 30th September of the relevant year, make objections to the Assessor.

(3) If, following objections by such persons, the Assessor requires to alter any rateable value or its apportionment, he shall issue an amended direction to the local assessor as soon as possible and not later than 15th October in the relevant year.

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 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 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) articles 7 and 8 shall not apply.
- (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) 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;
 - (iv) 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) and the requirements of the Valuation Timetable (Scotland) Order 1984 (b) for valuations to be made, in various respects, as at particular dates shall not apply;
- (c) In section 17(4E) of the Local Government (Scotland) Act 1966 (c), for the words “the Docks and Harbours (Rateable Values) (Scotland) Order 1979” (d) there shall be substituted the words “any order made under sections 6 and 35 of that Act”.

(a) 1948 c.26.

(b) S.I. 1984/1504.

(c) 1966 c.51; section 17(4E) was inserted by S.I. 1979/951.

(d) S.I. 1979/951.

Revocation

11. The Docks and Harbours (Rateable Values) (Scotland) Order 1979 is hereby revoked, in respect of any year subsequent to 1984–85.

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

New St. Andrew's House,
Edinburgh.
4th April 1985.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This order prescribes the method and the timetable for determining for the year 1985–86 and subsequent years the rateable values of lands and heritages occupied by certain dock and harbour undertakings. By virtue of section 6(6) of the Local Government (Scotland) Act 1975, which confers a limited right of retrospection, the order makes provision for the whole of the year 1985–86, notwithstanding that it comes into operation after 1st April 1985 (Article 1). The rateable value for each year is to be 9.6% of the relevant income, as defined, of the undertaking for its financial year ending in the year preceding the year in respect of which the rateable value is being determined. In the case of years subsequent to 1985–86, such income is to be adjusted to the level of prices pertaining at September 1984 (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 rating areas (Article 5).

The order makes provision for representations, objections and supplementary and procedural matters (Articles 6 to 9) and makes consequential amendments to related legislation (Article 10). It also revokes the Docks and Harbours (Rateable Values) (Scotland) Order 1979, which it replaces (Article 11).

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