

1988 No. 1219 (S.120)

**RATING AND VALUATION**

**The British Waterways Board (Rateable Values)  
(Scotland) Amendment Order 1988**

*Made* - - - - - *7th July 1988*

*Coming into force* *8th July 1988*

The Secretary of State, in exercise of the powers conferred on him by sections 6 and 35 of the Local Government (Scotland) Act 1975(a) and of all other powers enabling him in that behalf, and after consultation with such associations of local authorities, and of persons carrying on undertakings, as appeared to him to be concerned and with such local authority, person or association of persons with whom consultation appeared to him to be desirable, hereby makes the following Order, a draft of which has been laid before and approved by resolution of each House of Parliament:

**Citation and commencement**

1. This Order may be cited as the British Waterways Board (Rateable Values) (Scotland) Amendment Order 1988 and shall come into force on the day after the day on which it is made.

**Interpretation**

2. In this Order, "the principal Order" means the British Waterways Board (Rateable Values) (Scotland) Order 1985(b).

**Amendment of principal Order**

3. In respect of the year 1989-90, the principal Order shall be amended as follows—
- (a) in article 2(1), in the definition of "the Index", for the word "Index" there shall be substituted "General Index";
  - (b) in article 3(1)(b)—
    - (i) for the words "for the year 1986-87 and subsequent years" there shall be substituted "for the year 1989-90", and
    - (ii) in the definition of "b", for the words "the Index for September of that year" there shall be substituted "98.3".

St. Andrew's House, Edinburgh  
7th July 1988

*Ian Lang*  
Minister of State,  
Scottish Office

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(a) 1975 c.30; section 6 was substituted by the Local Government (Scotland) Act 1978 (c.4), section 1.  
(b) S.I. 1985/194.

## EXPLANATORY NOTE

*(This note is not part of the Order)*

The aggregate rateable values of the lands and heritages comprising the operational undertaking of the British Waterways Board in Scotland are, by virtue of the British Waterways Board (Rateable Values) (Scotland) Order 1985, calculated by a formula applied to the Board's gross receipts in the years which are two and three years prior to the year in respect of which the aggregate rateable value is being determined. The formula provides however for the receipts in each year to be adjusted by reference to the retail prices index for September of that year (in order to counteract the effect of inflation).

The retail prices index was re-referenced to January 1987, and one unintended effect of this – because of the wording of the formula in the 1985 Order – would be significantly to increase the Board's aggregate rateable value in 1989-90. This Amendment Order therefore amends the 1985 Order to take account of the re-referenced index and so maintain the intended effect of the 1985 Order.

For the avoidance of any doubt, the Amendment Order also clarifies what index is to be used.

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