

1989 No. 2472

**RATING AND VALUATION**

**The British Waterways Board (Rateable Values)  
Order 1989**

*Approved by both Houses of Parliament*

*Made - - - - 22nd December 1989*

*Coming into force 23rd December 1989*

The Secretary of State for the Environment as respects England and the Secretary of State for Wales as respects Wales, in exercise of the powers conferred on them by sections 140(4), 143(1) and 146(6) of and paragraph 3(2) of Schedule 6 to the Local Government Finance Act 1988(a), and of all other powers enabling them in that behalf, hereby make the following Order in the terms of a draft 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) Order 1989 and shall come into force on the day after the day on which it is made.

**Interpretation**

2. In this Order—

“the Act” means the Local Government Finance Act 1988;

“canal hereditaments” means non-domestic hereditaments occupied (or, if unoccupied, owned) by the British Waterways Board and required by virtue of Part 1 of the Schedule to the Central Rating Lists Regulations 1989(b) to be shown in a central non-domestic rating list; and “English canal hereditaments” means all such hereditaments so required to be shown in the central rating list for England; and “Welsh canal hereditaments” means all such hereditaments so required to be shown in the central rating list for Wales;

“commercial waterway” and “cruising waterway” on any day mean any inland waterway (whether natural or artificial) which is on that day occupied by the Board and classified in accordance with section 104 of the Transport Act 1968(c) as commercial waterway or, as the case may be, cruising waterway;

“year” means a chargeable financial year, and

any reference to the length of a waterway is to that length estimated to the nearest kilometre.

**Rateable value**

3.—(1) In the case of canal hereditaments, paragraphs 2 to 2B of Schedule 6 to the Act(d) shall not apply, and the rateable value of those hereditaments shall be as specified in, or determined under the rules in, this article.

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(a) 1988 c.41. Paragraph 3(2) of Schedule 6 is amended by paragraph 38(13) of Schedule 5 to the Local Government and Housing Act 1989 (c.42). (b) S.I. 1989/2263. (c) 1968 c.73.

(d) Paragraph 2 is amended by, and paragraphs 2A and 2B inserted by, paragraph 38(3) to (11) of Schedule 5 to the Local Government and Housing Act 1989.

(2) For the year beginning on 1st April 1990, the rateable value of English canal hereditaments shall be £295,000, and the rateable value of Welsh canal hereditaments shall be £16,000.

(3) For any subsequent year ("the relevant year"), the rateable value of each of those classes of hereditament shall be the amount produced by calculation in accordance with the formula—

$$RV + 168(y - Y) + 115(n - N)$$

where—

RV is the rateable value for that class of hereditaments specified in paragraph (2);

y is the length of relevant commercial waterway on 31st March immediately preceding the relevant year;

Y is the length of relevant commercial waterway on 31st March 1990;

n is the length of relevant cruising waterway on 31st March immediately preceding the relevant year; and

N is the length of relevant cruising waterway on 31st March 1990,

and "relevant commercial waterway" and "relevant cruising waterway" in relation to English canal hereditaments means such waterway situated in England, and in relation to Welsh canal hereditaments means such waterway situated in Wales.

(4) Where (apart from this paragraph) the rateable value determined for any financial year under paragraph (1) would include a fraction of a pound—

(a) the fraction shall be made up to a pound if it would exceed 50p, and

(b) the fraction shall be ignored if it would be 50p or less.

21st December 1989

*Chris Patten*  
Secretary of State for the Environment

22nd December 1989

*Peter Walker*  
Secretary of State for Wales

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## EXPLANATORY NOTE

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

Under paragraph 3(2) of Schedule 6 to the Local Government Finance Act 1988, the Secretary of State may by order provide in the case of non-domestic hereditaments to be shown in the central rating lists for England and Wales that the normal rules of valuation for rating contained in paragraphs 2 to 2B of that Schedule shall not apply, and instead their rateable value shall be such as is specified, or determined in accordance with rules set out, in the order.

Canal hereditaments occupied (or if unoccupied owned) by the British Waterways Board are required to be shown in the central rating lists by virtue of the Central Rating Lists Regulations 1989 (S.I. 1989/2263). In this Order, for the financial year beginning 1st April 1990, £295,000 is specified as the rateable value for canal hereditaments to be shown in the central rating list for England, and £16,000 as the rateable value for such hereditaments to be shown in the central rating list for Wales. In subsequent years this amount is to be adjusted by reference to a formula which takes account of changes in the lengths of commercial waterway and cruising waterway.

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