

1990 No. 823 (S.105)

RATING AND VALUATION

**The Mines and Quarries (Rateable Values) (Scotland)
Order 1990**

Made *30th March 1990*

Coming into force *1st April 1990*

The Secretary of State, in exercise of the powers conferred on him by sections 6, 35 and 37(1) 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 authorities, persons, or associations of persons with whom consultation appeared to him to be desirable, all in accordance with section 6(4) of the said Act, hereby makes 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 Mines and Quarries (Rateable Values) (Scotland) Order 1990 and shall come into force on 1st April 1990.

Interpretation

2. In this Order, unless the context otherwise requires –

- “the 1954 Act” means the Mines and Quarries Act 1954(b);
- “the 1956 Act” means the Valuation and Rating (Scotland) Act 1956(c);
- “the 1975 Act” means the Local Government (Scotland) Act 1975;
- “financial year” means the period of twelve months beginning with 1st April;
- “mine” and “quarry” have the same meanings as in the 1954 Act but include a well or bore hole or a well and bore hole combined;
- “net annual value” has the same meaning as in section 6(8) of the 1956 Act(d);
- “prescribed class of lands and heritages” means the class of lands and heritages prescribed for the purposes of section 6(1) of the 1975 Act in article 3 of this Order;

and any other expression which is used in this Order which is also used in the 1954 Act shall have the same meaning as in that Act.

(a) 1975 c.30; section 6(1) to (7) was substituted by the Local Government (Scotland) Act 1978 (c.4), section 1, and section 6(1) subsequently amended by the Local Government Finance Act 1988 (c.41), Schedule 12, paragraph 11 which comes into force on 1st April 1990; section 6(1A) was inserted by the Local Government and Housing Act 1989 (c.42), Schedule 6, paragraph 18 which also comes into force on 1st April 1990; section 37(1) contains a definition of “prescribed” which is relevant to the exercise of the powers under which this Order is made.

(b) 1954 c.70.

(c) 1956 c.60.

(d) Section 6(8) was amended by the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c.47), Schedule 6.

Prescribed class of lands and heritages

3. The following class of lands and heritages is hereby prescribed for the purposes of section 6(1) of the 1975 Act, namely any lands and heritages in Scotland which—

- (a) consist of or include a mine or quarry, or
- (b) the whole or any part of which are occupied together with a mine or quarry in connection with its working, or the treatment, preparation, storage or removal of its minerals or products of its minerals or the removal of its refuse.

Rateable value

4.—(1) For the purposes of section 6(1) of the 1975 Act and in respect of the financial year 1990-91, the rateable value of any lands and heritages which fall within the prescribed class of lands and heritages (other than those to which paragraph (2) below applies) shall be the amount produced by deducting from the net annual value of those lands and heritages thirty five per cent of that value.

(2) This paragraph applies to any lands and heritages or part thereof (other than those consisting of buildings, plant and machinery, roads, shafts or adits and other works) which fall within the prescribed class of lands and heritages and which are occupied for the purpose of winning and working, grading, washing, grinding and crushing of minerals.

(3) For the purposes of section 6(1) of the 1975 Act and in respect of the financial year 1990-91, the rateable value of any lands and heritages or part thereof to which paragraph (2) above applies shall be the amount produced by deducting from the net annual value of those lands and heritages sixty seven point five per cent of that value.

Amendment of enactments

5. The following amendments shall be made to the enactments specified in articles 6 and 7 below in their relation to the valuation of the prescribed class of lands and heritages for the financial year 1990-91.

6. In section 6(1) of the 1956 Act(a), after the words “this Act”, there shall be inserted the words “and to any Order made by the Secretary of State under section 6 of the Local Government (Scotland) Act 1975”.

7.—(1) Section 2(1)(c) of the 1975 Act shall be amended by inserting at the end the following:—

“(iii) upon their ceasing to be lands and heritages within the class of lands and heritages prescribed in the Mines and Quarries (Rateable Values) (Scotland) Order 1990 (hereinafter referred to as “the 1990 Order”);”.

(2) Section 2(1)(g) of that Act shall be amended by adding at the end the following paragraph:—

“(gg) by entering therein any lands and heritages within the class of lands and heritages prescribed in the 1990 Order together with the rateable value thereof as ascertained in accordance with article 4 of that Order;”.

(3) In section 2(2)(a) of that Act, after the reference to “subsection (1)(a)”, insert the words “or (gg)”.

(a) 1956 c.60; section 6(1) was amended by the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c.47), Schedule 6 and the Local Government and Housing Act 1989 (c.42), Schedule 6, paragraph 3.

Revocation

8. The Valuation (Mines and Quarries) (Scotland) Order 1971(a) is hereby revoked.

St Andrew's House, Edinburgh
30th March 1990

James Douglas-Hamilton
Parliamentary Under Secretary of State,
Scottish Office

(a) S.I. 1971/779. That Order continued to have effect as if made under section 6 of the Local Government (Scotland) Act 1975 by virtue of section 3 of the Local Government (Scotland) Act 1978 (c.4).

EXPLANATORY NOTE

(This note is not part of the Order)

This Order makes provision for the valuation of certain mines and quarries ("the prescribed class") for the financial year 1990-91.

It provides that the rateable value of any lands and heritages which fall within the prescribed class should be an amount produced by deducting from the net annual value of those lands and heritages 35% of that value, except in the case of certain lands and heritages occupied for the purpose of winning and working, grading, washing, grinding and crushing of minerals, in which case the deduction to be made is 67.5% of their net annual value.

This Order also revokes the Valuation (Mines and Quarries) (Scotland) Order 1971 (S.I. 1971/779).

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