
EXPLANATORY NOTE

(This note is not part of the Order)

This Order makes provision for the valuation for the financial year 1990-91 of certain lands and heritages occupied by Scottish Hydro-Electric plc (article 3) (“the prescribed class of lands and heritages”).

The Order prescribes the aggregate amount of the rateable values of the prescribed class of lands and heritages for that financial year at £29,250,000 (article 5). It also apportions that aggregate amount among local authorities in accordance with the Schedule to the Order (article 6).

The Order provides that the non-domestic water rate shall not be leviable in respect of the prescribed class of lands and heritages for that financial year (article 4).

The Order amends certain enactments relating to the valuation of the prescribed class of lands and heritages (articles 7 to 9).

By virtue of section 6(6) of the Local Government (Scotland) Act 1975, as amended, it is provided that this Order takes effect as from 1st April 1990.