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STATUTORY INSTRUMENTS

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**1991 No. 946 (S.99)**

**RATING AND VALUATION**

**The Mercury Communications Ltd.  
(Rateable Values) (Scotland) Order 1991**

*Made* - - - - - *29th March 1991*  
*Coming into force* - - - - - *1st April 1991*

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(1) 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 Mercury Communications Ltd. (Rateable Values) (Scotland) Order 1991 and shall come into force on 1st April 1991.

**Interpretation**

- 2.—(1) In this Order, unless the context otherwise requires—
- “the 1975 Act” means the Local Government (Scotland) Act 1975;
  - “financial year” means the period of twelve months beginning with 1st April;
  - “Mercury” means the company registered at the date of this Order by the name of Mercury Communications Ltd.;
  - “non-domestic water rate” shall be construed in accordance with the provisions of section 40 of the Water (Scotland) Act 1980(2); and

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(1) 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; section 6(1A) was inserted by the Local Government and Housing Act 1989 (c. 42), Schedule 6, paragraph 18; section 37(1) contains a definition of “prescribed” which is relevant to the exercise of the powers under which this Order is made.

(2) 1980 c. 45; section 40 was substituted by the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47), Schedule 5, paragraph 29, and amended by the Local Government and Housing Act 1989, Schedule 6, paragraph 16 and Schedule 12, Part II.

“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.

- (2) Any reference in this Order to—
- (a) lands and heritages occupied by Mercury includes a reference to lands and heritages which, if unoccupied, are owned by Mercury; and
  - (b) lands and heritages used for any purpose includes a reference to lands and heritages which are unused but in relation to which it appears that, when next in use, they will be used for such a purpose.

### **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 occupied by any posts, wires, underground cables and ducts, telephone kiosks, towers, masts, switchgear and other equipment, or by servitudes or wayleaves, and being lands and heritages occupied by Mercury and used for the purposes of telecommunications services.

### **Non-domestic water rate**

4. The non-domestic water rate shall not be leviable in respect of the prescribed class of lands and heritages in respect of the financial year 1991-92.

### **Aggregate amount of rateable values for financial year 1991-92**

5. For the purposes of section 6(1) of the 1975 Act, the aggregate amount of the rateable values of the prescribed class of lands and heritages for the financial year 1991-92 is hereby prescribed as £360,296.

### **Apportionment of aggregate amount of rateable values**

6. For the purposes of section 6(2) of the 1975 Act, the aggregate amount of the rateable values of the prescribed class of lands and heritages for the financial year 1991-92 which is prescribed by article 5 shall be apportioned among the local authorities specified in column 1 of the Schedule to this Order in the amount shown opposite to the name of each such local authority in column 2 of that Schedule.

### **Amendment of enactments**

7. For the purposes of section 6(5) of the 1975 Act, the following amendments shall be made to the enactments specified in articles 8 and 9 below in their relation to the valuation of the prescribed class of lands and heritages for the financial year 1991-92.

8. In section 6(1) of the Valuation and Rating (Scotland) Act 1956(3), 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”.

9.—(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 Mercury Communications Ltd. (Rateable Values) (Scotland) Order 1991 (hereinafter in this Act referred to as “the 1991 Order”);”

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(3) 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, Schedule 6, paragraph 3.

(2) Section 2(1)(d) of that Act shall be amended by inserting after the words “lands and heritages” the following words:—

“(other than lands and heritages within the class of lands and heritages prescribed in the 1991 Order)”.

(3) After paragraph (g) of section 2(1) of that Act, there shall be inserted the following paragraphs:—

“(gg) by deleting therefrom, with effect on and after 1st April 1991, any lands and heritages within the class of lands and heritages prescribed in the Mercury Communications Ltd. (Rateable Values) (Scotland) Order 1990(4) which were entered in the roll immediately before that date; and

(ggg) by entering therein any lands and heritages within the class of lands and heritages prescribed in the 1991 Order together with the rateable values apportioned by that Order to the local authorities whose areas comprise or form part of the valuation area;”.

(4) In section 2(2)(a) of that Act, after the reference to “subsection (1)(a)”, there shall be inserted the words “or (ggg)”.

(5) In section 3(2) of that Act, for the words from “and any such person” to the end, there shall be substituted the following:—

“and, where the entry relates to any lands and heritages within the class of lands and heritages prescribed in the 1991 Order, any such person may at any time while the roll is in force appeal against the entry but only on the ground that there is such an error in the entry as is referred to in section 2(1)(f) of this Act.”

(6) In section 3(4) of that Act, after the words “lands and heritages” where they appear for the first time, there shall be inserted the following:—

“(other than lands and heritages within the class of lands and heritages prescribed in the 1991 Order)”.

St. Andrew’s House,  
Edinburgh  
29th March 1991

*Allan Stewart*  
Parliamentary Under Secretary of State, Scottish  
Office

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## SCHEDULE

Article 6

Apportionment of aggregate amount of rateable values of prescribed class of lands and heritages for financial year 1991-92

| (1)<br>Local authority | (2)<br>Apportioned amount |
|------------------------|---------------------------|
| District Councils—     | £                         |
| Berwickshire           | 36,000                    |
| Annandale and Eskdale  | 3,603                     |
| Nithsdale              | 14,412                    |
| Dunfermline            | 28,824                    |
| Kincardine and Deeside | 18,015                    |
| Gordon                 | 18,015                    |
| East Lothian           | 3,603                     |
| City of Edinburgh      | 115,294                   |
| West Lothian           | 7,206                     |
| City of Glasgow        | 75,661                    |
| Monklands              | 10,809                    |
| Renfrew                | 3,603                     |
| Angus                  | 7,206                     |
| Perth and Kinross      | 18,015                    |

**EXPLANATORY NOTE**

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

This Order makes provision for the valuation for the financial year 1991-92 of certain lands and heritages occupied by Mercury Communications Ltd. (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 £360,296 (article 5). It also apportioned 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).

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