
STATUTORY INSTRUMENTS

1991 No. 948 (S.101)

RATING AND VALUATION

The British Railways Board (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 British Railways Board (Rateable Values) (Scotland) Order 1991 and shall come into force on 1st April.

Interpretation

2.—(1) In this Order, unless the context otherwise requires—

“the 1975 Act” means the Local Government (Scotland) Act 1975;

“the Board” means the British Railways Board;

“clerical work” includes writing, book-keeping, typing, filing, duplicating, sorting papers or information or calculating (whether by manual or electronic means), drawing, and the editorial preparation of matter for publication;

“financial year” means the period of twelve months beginning with 1st April;

(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.

“non-domestic water rate” shall be construed in accordance with the provisions of section 40 of the Water (Scotland) Act 1980(2);

“office premises” means any lands and heritages constructed or adapted as offices or for office purposes, or used wholly or mainly for such purposes;

“office purposes” includes the purposes of administration and clerical work and handling money;

“operational land”, in relation to the Board, means land which is used for the purposes of carrying on the Board’s undertaking, not being land which, in respect of its nature and situation, is comparable rather with land which is used for the purposes of carrying on of statutory undertakings (within the meaning of the Town and Country Planning (Scotland) Act 1972(3); and

“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 the Board includes a reference to lands and heritages which, if unoccupied, are owned by the Board; 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.—(1) 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 (other than the lands and heritages mentioned in paragraph (2) below) occupied by the Board and used wholly or mainly for the purposes of the parts of the Board’s undertaking which are concerned with the carriage of goods and passengers by rail, or for purposes ancillary to those purposes.

(2) The lands and heritages mentioned in this paragraph are lands and heritages consisting of or comprising—

- (a) premises used as a shop, hotel, museum or place of public refreshment;
- (b) premises used wholly or mainly as office premises occupied by the Board which are not situated on operational land of the Board;
- (c) premises or rights so let out as to be capable of separate assessment;
- (d) premises (other than premises used in connection with the collection and delivery of parcels, goods or merchandise conveyed or to be conveyed by rail) used wholly or in part for purposes concerned with the carriage of goods or passengers by road transport or sea transport or with harbours, or for purposes incidental to such purposes; or
- (e) for more than one of the foregoing purposes.

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.

(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.

(3) 1972 c. 52.

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 £8,965,018.

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(4), 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 British Railways Board (Rateable Values) (Scotland) Order 1991 (hereinafter in this Act referred to as the “1991 Order”);”

(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 British Railways Board (Rateable Values) (Scotland) Order 1990(5) 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

(4) 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.

(5) S.I.1990/854.

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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

SCHEDULE

Article 6

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

(1) Local authority	(2) Apportioned amount
District councils:—	£
Berwickshire	8,867
Clackmannan	11,400
Falkirk	158,647
Stirling	176,381
Annandale and Eskdale	56,049
Nithsdale	37,155
Wigtown	8,803
Dunfermline	130,465
Kirkcaldy	190,419
North East Fife	93,099
City of Aberdeen	275,918
Gordon	41,958
Kincardine and Deeside	44,174
Moray	60,324
Badenoch and Strathspey	8,645
Caithness	14,989
Inverness	121,651
Lochaber	53,310
Nairn	5,700
Ross and Cromarty	13,258
Skye and Lochalsh	1,773
Sutherland	9,331
East Lothian	157,697
City of Edinburgh	1,202,839
Midlothian	101,121
West Lothian	227,046
Argyll and Bute	10,007
Bearsden and Milngavie	16,783
Clydebank	33,724

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(1) Local authority	(2) Apportioned amount
Clydesdale	25,586
Cumbernauld and Kilsyth	7,684
Cumnock and Doon Valley	30,188
Cunninghame	240,135
Dumbarton	174,322
East Kilbride	9,500
Eastwood	13,300
City of Glasgow	3,199,865
Hamilton	39,530
Inverclyde	85,024
Kilmarnock and Loudoun	81,065
Kyle and Carrick	472,987
Monklands	114,209
Motherwell	232,219
Renfrew	240,135
Strathkelvin	59,743
Angus	60,588
City of Dundee	85,024
Perth and Kinross	520,381

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 British Railways Board (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 £8,965,018 (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).

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