
STATUTORY INSTRUMENTS

1992 No. 1795 (S.183)

RATING AND VALUATION

The British Railways Board (Rateable Values) (Scotland) Order 1992

Made - - - - 16th July 1992
Coming into force - - 17th July 1992

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, commencement and date of effect

1.—(1) This Order may be cited as the British Railways Board (Rateable Values) (Scotland) Order 1992 and shall come into force on the day after the day on which it is made.

(2) This Order shall in accordance with section 6(6) of the 1975 Act have effect as from 1st April 1992.

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, calculating (whether by manual, mechanical 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 and by the Local Government Finance Act 1992 (c. 14), Schedule 13, paragraph 42; 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 in general than 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 1992-93.

(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; the definition of “statutory undertakers” in section 275(1) was amended by the Gas Act 1986 (c. 44), Schedule 9, Part I and by the Electricity Act 1989 (c. 29), Schedule 18.

Aggregate amount of rateable values for financial year 1992-93

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 1992-93 is hereby prescribed as £11,122,464.

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 1992-93 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 1992-93.

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 1992 (hereinafter in this Act referred to as “the 1992 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 1992 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 from 1st April 1992, any lands and heritages within the class of lands and heritages prescribed in the 1992 Order which were entered in the roll before the date of coming into force of that Order;

(ggg) by entering therein, with effect from 1st April 1992, any lands and heritages within the class of lands and heritages prescribed in the 1992 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 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 1992 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 a clerical error in that entry.”.

(5) 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:—

(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 (c. 42), Schedule 6, paragraph 3.

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“(other than lands and heritages within the class of lands and heritages prescribed in the 1992 Order)”.

Revocations

10. The British Railways Board (Rateable Values) (Scotland) Order 1990((**5**)) and the British Railways Board (Rateable Values) (Scotland) Order 1991((**6**)) are hereby revoked.

St. Andrew’s House,
Edinburgh
16th July 1992

Allan Stewart
Parliamentary Under Secretary of State, Scottish
Office

(5) S.I.1990/854.
(6) S.I. 1991/948.

SCHEDULE

Article 6

Apportionment of aggregate amount of rateable values of prescribed class of lands and heritages for financial year 1992-93

(1) Local authority	(2) Apportioned amount
<i>District Councils—</i>	
Berwickshire	£11,100
Clackmannan	14,272
Falkirk	198,616
Stirling	220,222
Annandale and Eskdale	70,038
Nithsdale	46,093
Wigtown	11,021
Dumfermline	163,333
Kirkcaldy	236,278
North East Fife	114,967
City of Aberdeen	344,374
Gordon	52,528
Kincardine and Deeside	55,303
Moray	74,729
Badenoch and Strathspey	10,823
Caithness	18,765
Inverness	150,978
Lochaber	68,980
Nairn	7,136
Ross and Cromarty	16,571
Skye and Lochaish	2,220
Sutherland	11,655
East Lothian	196,237
City of Edinburgh	1,504,223
Midlothian	125,407
West Lothian	284,247
Argyll and Bute	12,409
Bearsden and Milngavie	21,011
Clydebank	440,437

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(1) Local authority	(2) Apportioned amount
Clydesdale	32,112
Cumbernauld and Kilsyth	9,620
Cumnock and Doon Valley	37,265
Cunninghame	296,008
Dumbarton	218,240
East Kilbride	11,893
Eastwood	16,651
City of Glasgow	3,933,868
Hamilton	49,489
Inverclyde	106,444
Kilmarnock and Loudoun	101,488
Kyle and Carrick	590,827
Monklands	144,172
Motherwell	286,494
Renfrew	297,990
Strathkelvin	74,795
Angus	75,588
City of Dundee	106,444
Perth and Kinross	649,103

EXPLANATORY NOTE

(This note is not part of the Order)

This Order makes provision for the valuation for the financial year 1992-93 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 £11,122,464 (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).

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The Order amends certain enactments relating to the valuation of the prescribed class of lands and heritages and revokes Orders for financial years 1990-91 and 1991-92 concerning British Railways Board (articles 7 to 10).

By virtue of section 6(6) of the Local Government (Scotland) Act 1975, as amended, the Order has effect from 1st April 1992.