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STATUTORY INSTRUMENTS

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**1993 No. 886 (S.122)**

**RATING AND VALUATION**

**The Water Undertakings (Rateable Values) (Scotland) Order 1993**

*Made* - - - - - *19th March 1993*

*Coming into force* - - - - - *1st April 1993*

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 Water Undertakings (Rateable Values) (Scotland) Order 1993 and shall come into force on 1st April 1993.

**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;

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

“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;

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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 substituted by the Local Government Finance Act 1988 (c. 41), Schedule 12, paragraph 11 and amended 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.
- (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, paragraphs 16 and 18 and Schedule 12, Part II and by the Local Government Finance Act 1992, Schedule 11, paragraph 31.

“water authority” means—

- (a) a water authority within the meaning of section 109(1) of the Water (Scotland) Act 1980; and
- (b) a water development board within the meaning of that section; and

“water undertaking” means an undertaking for the supply of water carried on by a water authority.

(2) Any reference in this Order to—

- (a) lands and heritages occupied by a water authority includes a reference to lands and heritages which, if unoccupied, are owned by that authority; 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 a water authority and used wholly or mainly for the purposes of the water undertaking carried on by that authority.

### **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 1993-94.

### **Aggregate amount and apportionment of rateable values for the financial year 1993-94**

5. For the purposes of section 6(1) and (2) of the 1975 Act, in relation to the financial year 1993-94—

- (a) the aggregate amount of the rateable values of the prescribed class of lands and heritages occupied by each water authority specified in column 1 of the Schedule to this Order is prescribed as the amount specified in column 2 of that Schedule opposite to the name of that water authority; and
- (b) the aggregate amount of the rateable values prescribed in relation to each water authority specified in column 1 of that Schedule is apportioned among the local authorities specified in column 3 of that Schedule opposite to the name of that water authority in the amount shown opposite to the name of each such local authority in column 4 of that Schedule.

### **Amendment of enactments**

6. The following amendments shall be made to the enactments specified in articles 7 and 8 below in their relation to the valuation of the prescribed class of lands and heritages for the financial year 1993-94.

7. 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”.

8. —

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

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

“(iii) upon their ceasing to be lands and heritages within the class of lands and heritages prescribed in the Water Undertakings (Rateable Values) (Scotland) Order 1993 (hereinafter in this Act referred to as “the 1993 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 1993 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 1993, any lands and heritages within the class of lands and heritages prescribed in the Water Undertakings (Rateable Values) (Scotland) Order 1992(4) which were entered in the roll immediately before that date;

(ggg) by entering therein, with effect from 1st April 1993, in relation to each water authority as defined in the 1993 Order, any lands and heritages within the class of lands and heritages prescribed in that Order together with the rateable values apportioned to the local authorities whose areas comprise or form part of the valuation area in accordance with article 5 of that Order;”.

(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 1993 Order, any such person may at any time while the roll is in force appeal against the entry but only on the grounds 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:–

“(other than lands and heritages within the class of lands and heritages prescribed in the 1993 Order)”.

## **Revocation**

9. The Water Undertakings (Rateable Values) (Scotland) Order 1992 is hereby revoked.

St Andrew’s House,  
Edinburgh  
19th March 1993

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

*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

## SCHEDULE

Article 5

Aggregate amount and apportionment of rateable values of prescribed class of lands and heritages of water undertakings for financial year 1993-4

(1) Water authority	(2) Aggregate amount of rateable values	(3) Local authorities	(4) Apportioned amounts
		District Councils	
Central Scotland Water Development Board	£ 1,295,653	Falkirk	£ 12,001
		Stirling	60,560
		West Lothian	1,779
		Clydebank	1,107
		Cumbernauld and Kilsyth	14,499
		Dumbarton	580,591
		Monklands	29,309
		Strathkelvin	350,479
		Perth and Kinross	245,328
Borders Regional Council	£ 522,608	Berwickshire	£ 100,204
		Ettrick and Lauderdale	184,784
		Roxburgh	180,043
		Tweeddale	57,412
		East Lothian	165
Central Regional Council	£ 2,824,016	Clackmannan	£ 249,971
		Falkirk	1,583,652
		Stirling	632,281
		Bearsden and Milngavie	253
		Cumbernauld and Kilsyth	239,915
		Strathkelvin	117,944

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(1) Water authority	(2) Aggregate amount of rateable values	(3) Local authorities	(4) Approtioned amounts
Dumfries and Galloway Regional Council	£ 1,033,236	Annandale and Eskdale	£ 276,269
		Nithsdale	371,030
		Stewartry	162,450
		Wigtown	223,487
Fife Regional Council	£ 2,013,275	Clackmannan	£ 206,763
		Dunfermline	549,532
		Kirkcaldy	493,180
		North East Fife	295,509
		Perth and Kinross	468,291
Grampian Regional Council	£ 2,413,677	Banff and Buchan	£ 528,696
		City of Aberdeen	932,330
		Gordon	187,079
		Kincardine and Deeside	411,016
		Moray	354,556
Highland Regional Council	£ 1,310,218	Badenoch and Strathspey	£ 81,434
		Caithness	184,909
		Inverness	414,628
		Lochaber	110,715
		Nairn	56,255
		Ross and Cromarty	339,637
		Skye and Lochalsh	58,011
		Sutherland	64,629
Lothian Regional Council	£ 3,863,044	Ettrick and Lauderdale	£ 109,734
		Tweeddale	351,208

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(1) Water authority	(2) Aggregate amount of rateable values	(3) Local authorities	(4) Approtioned amounts
Strathclyde Regional Council	£15,460,062	City of Edinburgh	2,075,556
		East Lothian	456,731
		Midlothian	370,218
		West Lothian	488,411
		Clydesdale	11,186
		Tweeddale	£ 91
		Stirling	1,580,842
		Argyll and Bute	389,352
		Bearsden and Milngavie	925,020
		Clydebank	251,875
		Clydesdale	871,034
		Cumnock and Doon Valley	265,093
		1,201,443	
		Cunninghame	561,794
		Dumbarton	412,318
		East Kilbride	406,408
		Eastwood	3,442,735
		City of Glasgow	434,945
		Hamilton	615,214
		Inverclyde	428,037
Kilmarnock and Loudoun	1,069,966		
420,742			
Kyle and Carrick	808,742		
Monklands	1,093,858		
Motherwell	280,553		
Renfrew			

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(1) Water authority	(2) Aggregate amount of rateable values	(3) Local authorities	(4) Approtioned amounts
		Strathkelvin	
Tayside Regional Council	£ 1,907,144	Angus	£ 747,545
		City of Dundee	714,280
		Perth and Kinross Islands Councils	445,319
Orkney Islands Council	£ 134,846	Orkney	£ 134,846
Western Isles Islands Council	£ 183,875	Western Isles	£ 183,875
Shetland Islands Council	£ 184,149	Shetland	£ 184,149

### EXPLANATORY NOTE

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

This Order makes provision for the valuation for the financial year 1993-94 of certain lands and heritages (“the prescribed class of lands and heritages”) occupied by the water authorities specified in column 1 of the Schedule to this Order (“the authorities”) and used wholly or mainly for the purposes of water undertakings carried on by the authorities.

The Order prescribes the aggregate amount of the rateable values of the prescribed class of lands and heritages for that financial year in the case of each authority specified in the Schedule. It also apportions that aggregate amount among local authorities in accordance with columns 3 and 4 of the Schedule to the Order (article 5).

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 and revokes the Order for financial year 1992-93 concerning water undertakings (articles 6 to 9).