

---

STATUTORY INSTRUMENTS

---

**1994 No. 2073 (S.98)**

**RATING AND VALUATION**

**The Glasgow Underground (Rateable Values) (Scotland) Order 1994**

*Made* - - - - - *29th July 1994*  
*Coming into force* - - - - - *30th July 1994*

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 Glasgow Underground (Rateable Values) (Scotland) Order 1994 and shall come into force on the day after the day on which it is made.

(2) This Order shall have effect as from 1st April 1994(2).

**Interpretation**

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

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

“the Executive” means the Strathclyde Passenger Transport Executive;

“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;

---

(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 and which was amended by the Local Government Finance Act 1992, Schedule 13, paragraph 43(c).

(2) In terms of subsection (6) of section 6 of the 1975 Act, an order under that section may provide that the order shall have effect as from the beginning of the financial year in which it is made.

“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(3);

“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 Executive, means land which is used for the purposes of carrying on those parts of the Executive’s undertaking which are concerned with the carriage of passengers by underground railway and for ancillary purposes, 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(4));

“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 Executive includes a reference to lands and heritages which, if unoccupied, are owned by the Executive; 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 the City of Glasgow District in the Strathclyde Region (other than the lands and heritages mentioned in paragraph (2) below) occupied by the Executive and used wholly or mainly for the purposes of the parts of the Executive’s undertaking which are concerned with the carriage of passengers by underground railway 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 wholly or mainly—

(i) as a shop, kiosk or place of public refreshment;

(ii) as office premises occupied by the Executive which are not situated on operational land of the Executive; or

(iii) for more than one of the foregoing purposes; and

(b) premises or rights so let out as to be capable of separate assessment.

### **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 1994-95.

---

(3) 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.

(4) 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 1994-95**

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 1994-95 is hereby prescribed as £219,281.

### **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 1994-95.

7. In section 6(1) of the Valuation and Rating (Scotland) Act 1956(5), 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:—

“(iii) upon their ceasing to be lands and heritages within the class of lands and heritages prescribed in the Glasgow Underground (Rateable Values) (Scotland) Order 1994 (hereinafter in this Act referred to as “the 1994 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 1994 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 1994, any lands and heritages within the class of lands and heritages prescribed in the 1994 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 1994, any lands and heritages within the class of lands and heritages prescribed in the 1994 Order together with the aggregate amount of the rateable values prescribed by 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 1994 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:—

“(other than lands and heritages within the class of lands and heritages prescribed in the 1994 Order)”.

### **Revocation**

9. The Glasgow Underground (Rateable Values) (Scotland) Order 1993(6) is hereby revoked.

---

(5) 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.

(6) S.I. 1993/882.

---

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

---

St Andrew's House,  
Edinburgh  
29th July 1994

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

---

## EXPLANATORY NOTE

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

This Order makes provision for the valuation for the financial year 1994-95 of certain lands and heritages occupied by Strathclyde Passenger Transport Executive (“the prescribed class of lands and heritages”) and used wholly or mainly in connection with the carriage of passengers on Glasgow Underground railway (article 3).

The Order prescribes the aggregate amount of the rateable values of the prescribed class of lands and heritages for that financial year at £219,281 (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 1993-94 concerning Glasgow Underground (articles 6 to 9).

In pursuance of the power in section 6(6) of the Local Government (Scotland) Act 1975, as amended, the Order has effect from 1st April 1994.