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STATUTORY INSTRUMENTS

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**1995 No. 239 (S.8)**

**RATING AND VALUATION**

**The Non-Domestic Rating (Telecommunications  
and Canals) (Scotland) Order 1995**

<i>Made</i>	- - - -	<i>31st January 1995</i>
<i>Laid before Parliament</i>		<i>13th February 1995</i>
<i>Coming into force</i>	- -	<i>1st April 1995</i>

The Secretary of State, in exercise of the powers conferred on him by section 6A of the Valuation and Rating (Scotland) Act 1956(1) and of all other powers enabling him in that behalf, hereby makes the following Order:

**Citation, commencement and interpretation**

1.—(1) This Order may be cited as the Non-Domestic Rating (Telecommunications and Canals) (Scotland) Order 1995 and shall come into force on 1st April 1995.

(2) In this Order, “new local government area” means a local government area referred to in section 1(2) of the Local Government etc. (Scotland) Act 1994(2).

**Telecommunications subjects**

2. Any lands and heritages in Scotland which would (apart from this Order) be treated as justifying separate entries in the valuation roll shall be treated as justifying only one such entry if they are—

- (a) within a single new local government area;
- (b) occupied by or, if unoccupied, owned by the same person; and
- (c) occupied by posts, wires, underground cables and ducts, telephone kiosks, towers, masts, switching equipment or other equipment, or by servitudes or wayleaves, being property used for the monitoring, processing or transmission of communications signals for the provision of telecommunications services.

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(1) 1956 c. 60; section 6A was inserted (with effect from 4th January 1995) by virtue of section 161 of the Local Government etc. (Scotland) Act 1994 (c. 39) and S.I.1994/3150.

(2) 1994 c. 39.

## Canals

3.—(1) Any lands and heritages in Scotland (other than the lands and heritages mentioned in paragraph (2) below) which would (apart from this Order) be treated as justifying separate entries in the valuation roll shall be treated as justifying only one such entry if—

- (a) they are within a single new local government area;
- (b) they are occupied by or, if unoccupied, owned by the British Waterways Board; and
- (c) they comprise—
  - (i) waterways (including cuts and culverts, locks, gates, sluices, pumps, flood let-off valves, feeders, conduits, weirs, side ponds, ditches and drains);
  - (ii) aqueducts, basins, bridges, embankments, reservoirs and tunnels;
  - (iii) lighthouses, beacons, buoys, breakwaters, boat lifts and other structures designed to aid navigation;
  - (iv) docks, wharves, piers, jetties, pontoons, moorings, slipways, land and buildings used for the building, maintenance or floating storage of craft, or for the provision, maintenance or servicing of inland waterways (whether natural or artificial) and plant or machinery used in connection therewith;
  - (v) clay pits, dredging or other waste disposal tips; or
  - (vi) other land, buildings or structures, or parts of buildings or structures, used for the provision or servicing of facilities for traffic by, public access to, or enjoyment of, inland waterways (whether natural or artificial), or for ancillary purposes.

(2) The lands and heritages mentioned in this paragraph are lands and heritages—

- (a) consisting of or comprising a dock or harbour undertaking carried on under authority conferred by or under any enactment;
- (b) consisting of premises so let out as to be capable of separate assessment; or
- (c) consisting of office premises or consisting of a car park used wholly or mainly in connection with office premises.

St Andrew's House,  
Edinburgh  
31st January 1995

*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.

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## **EXPLANATORY NOTE**

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

This Order makes provision for the treatment as a single valuation unit for non-domestic rating purposes of certain property in Scotland which would otherwise be treated as several such units.

The property involved is certain telecommunications property (article 2) and certain property occupied or owned by the British Waterways Board (article 3).