
STATUTORY INSTRUMENTS

1995 No. 368 (S.18)

RATING AND VALUATION

The British Gas plc. (Rateable Values) (Scotland) Order 1995

Made - - - - *15th February 1995*

Coming into force - - *1st April 1995*

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 Gas plc. (Rateable Values) (Scotland) Order 1995 and shall come into force on 1st April 1995.

Interpretation

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

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

“the Company” means British Gas plc.;

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

“gas” means any substance which is, or if it were in a gaseous state would be, gas within the meaning of Part I of the Gas Act 1986(2);

(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 6(5A) and (8) was inserted by the Local Government etc. (Scotland) Act 1994 (c. 39), sections 160 and 157; 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) 1986 c. 44.

“non-domestic water rate” shall be construed in accordance with the provisions of section 40 of the Water (Scotland) Act 1980(3);

“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;

“relevant pipeline” means any pipeline in Scotland occupied by the Company and having a design operating pressure exceeding 7 bars; and

“services” means the pipe and other apparatus installed for each consumer between the distribution mains and the consumer’s gas meter.

(2) Any reference in this Order to—

- (a) lands and heritages occupied by the Company includes a reference to lands and heritages which, if unoccupied, are owned by the Company; 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 the Company and used for any of the purposes of production, treatment, transmission, distribution or storage of gas, including plant and equipment installed therein or thereon and, without prejudice to the foregoing generality, gas terminals, gas research stations, pressure reduction stations, governor stations, holder stations, mains, services and radio stations, insofar as any of them is used for any 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 1995-96.

Aggregate amount of rateable values for financial years 1995-96 to 1999-2000

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—

- (a) for the financial year 1995-96, is hereby prescribed as £53,343,087;
- (b) for each of the following four financial years, shall be calculated in accordance with the formula—

$$£53,343,087 + \frac{£53,343,087 \times (A - B)}{B}$$

where—

A is the length of the relevant pipeline as at 31st March immediately preceding the financial year which commenced one year before the beginning of the financial year for which the calculation is being carried out; and

B is the length of the relevant pipeline as at 31st March 1994.

(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 19 and Schedule 12, Part II and by the Local Government Finance Act 1992, Schedule 11, paragraph 31, and is repealed (prospectively) by the Local Government etc. (Scotland) Act 1994, Schedule 14.

Apportionment of aggregate amount of rateable values

6.—(1) 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 1995-96 which is prescribed by article 5(a) above shall be apportioned among the local authorities specified in column 1 of Schedule 1 to this Order in the amount shown opposite the name of each such local authority in column 2 of that Schedule.

(2) For those purposes, the aggregate amount of the rateable values of the prescribed class of lands and heritages for each of the four financial years following financial year 1995-96 (ascertained in accordance with article 5(b) above) shall be apportioned among the local authorities specified in column 1 of Schedule 2 to this Order in accordance with the formula—

$$C \times \frac{D}{10,000}$$

where—

C is the aggregate amount for the financial year in question; and

D is the figure shown in column 2 of that Schedule opposite the name of the local authority in question.

Amendment of enactments

7. 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 1995-96 and the four following financial years.

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 Gas plc. (Rateable Values) (Scotland) Order 1995 (hereinafter in this Act referred to as “the 1995 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 1995 Order)”.

(3) After paragraph (g) of section 2(1) of that Act there shall be inserted the following paragraph:—

“(gg) by entering therein any lands and heritages within the class of lands and heritages prescribed in the 1995 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 paragraph (a) of section 2(2) of that Act, after the words “subsection (1)(a)” there shall be inserted the words “or (gg)”.

(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 1995 Order)”.

(4) 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.

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

Revocation

10. The British Gas plc. (Rateable Values) (Scotland) Order 1994(5) is hereby revoked.

St Andrew's House,
Edinburgh
15th February 1995

George Kynoch
Parliamentary Under Secretary of State, Scottish
Office

SCHEDULE 1

Article 6(1)

Apportionment of aggregate amount of rateable values of prescribed class of lands and heritages for financial year 1995-96

(1) Local authority	(2) Apportioned amount £
<i>District Councils:—</i>	
Berwickshire	755,681
Ettrick and Lauderdale	488,647
Roxburgh	131,931
Tweeddale	87,104
Clackmannan	281,735
Falkirk	1,654,813
Stirling	995,667
Annandale and Eskdale	2,383,912
Nithsdale	271,243
Stewartry	43,349
Wigtown	43,260
Dunfermline	882,527
Kirkcaldy	1,060,584
North East Fife	1,098,538
City of Aberdeen	1,882,685
Banff and Buchan	4,846,500
Gordon	2,729,968
Kincardine and Deeside	2,430,833
Moray	342,877
Caithness	27,486
Inverness	230,751
Nairn	31,124
Ross and Cromarty	10,023
East Lothian	866,417
City of Edinburgh	2,900,031
Midlothian	612,494
West Lothian	2,857,871
Argyll and Bute	123,525
Bearsden and Milngavie	254,242

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(1) Local authority	(2) Apportioned amount £
Clydebank	181,727
Clydesdale	1,531,028
Cumbernauld and Kilsyth	259,560
Cumnock and Doon Valley	69,192
Cunninghame	988,924
Dumbarton	500,615
East Kilbride	484,348
Eastwood	413,514
City of Glasgow	3,730,617
Hamilton	660,992
Inverclyde	442,247
Kilmarnock and Loudoun	472,294
Kyle and Carrick	591,897
Monklands	1,697,248
Motherwell	1,710,976
Renfrew	1,124,161
Strathkelvin	485,567
Angus	3,749,935
City of Dundee	1,105,625
Perth and Kinross	2,804,471
<i>Islands Council:—</i>	
Western Isles	12,331

SCHEDULE 2

Article 6(2)

ionment of aggregate amount of rateable values of prescribed class of lands and heritages for 1996-97 and three following financial years

(1) Local authority	(2) Apportionment figure £
City of Aberdeen	353
Aberdeenshire	1876
Angus	722
Argyll and Bute	55
East Ayrshire	102

(1)	(2)
Local authority	Apportionment figure £
North Ayrshire	185
South Ayrshire	111
The Borders	274
Clackmannan	53
Dumbarton and Clydebank	96
Dumfries and Galloway	514
East Dunbartonshire	121
City of Dundee	187
City of Edinburgh	544
Falkirk	310
Fife	570
City of Glasgow	641
Highland	56
Inverclyde	83
North Lanarkshire	705
South Lanarkshire	560
East Lothian	162
Midlothian	115
West Lothian	536
Moray	64
Perthshire and Kinross	527
East Renfrewshire	106
Renfrewshire	183
Stirling	187
Western Isles	2

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EXPLANATORY NOTE

(This note is not part of the Order)

This Order makes provision for the valuation for financial years 1995-96 to 1999-2000 of certain lands and heritages occupied by British Gas plc. (“the prescribed class of lands and heritages”) (article 3).

The Order prescribes the aggregate amount of the rateable values of the prescribed class of lands and heritages for financial year 1995-96 at £53,343,087 and prescribes a formula for calculating the aggregate amount for each of the following four financial years (article 5). It also apportions the aggregate amounts among local authorities in accordance with the Schedules 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 financial year 1995-96 (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 1994-95 concerning British Gas plc. (articles 7 to 10).