
STATUTORY INSTRUMENTS

1995 No. 375 (S.25)

RATING AND VALUATION

**The Docks and Harbours (Rateable Values)
(Scotland) Amendment 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, commencement and interpretation

1.—(1) This Order may be cited as the Docks and Harbours (Rateable Values) (Scotland) Amendment Order 1995 and shall come into force on 1st April 1995.

(2) In this Order, “the principal Order” means the Docks and Harbours (Rateable Values) (Scotland) Order 1990(2).

Amendment of principal Order

2. In article 2(1) of the principal Order—

(a) in the definition of “an Authority”, for paragraphs (a) to (c) there shall be substituted the following:—

“a person carrying on such an undertaking in respect of which the relevant income—

(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) S.I.1990/817.

- (a) in any accounting period of twelve months ending no earlier than 31st December 1992 and no later than 31st March 1993; or
 - (b) if there was no such accounting period, in the twelve months ending on 31st March 1993,
was less than £1,000,000;”;
 - (b) in the definition of “adjusted income”, for “1987” in both places where it occurs there shall be substituted “1992”;
 - (c) the definition of “the local assessor” shall cease to have effect;
 - (d) in the definition of “rating area”, for the words after the word “means” there shall be substituted the following:—
 - “(a) as regards the financial year 1995-96, the area of an islands or district council;
 - (b) as regards any subsequent financial year, the area of a council constituted under section 2 of the Local Government etc. (Scotland) Act 1994(3);”;
 - (e) in the definition of “undertaking”, the words “, by an Authority” shall cease to have effect; and
 - (f) the definition of “valuation area” and the word “and” immediately preceding it shall cease to have effect.
- 3.** In article 4 of the principal Order, for the words “or any subsequent financial year” there shall be substituted the words “and the five following financial years”.
- 4.** In each of articles 7 and 8 of the principal Order, for the word “valuation” there shall be substituted the word “rating”.

Revocations

- 5.** The Caledonian MacBrayne Limited (Rateable Values) (Scotland) Order 1994(4) and the Forth Ports plc (Rateable Values) (Scotland) Order 1994(5) are hereby revoked.

St. Andrew’s House,
Edinburgh
15th February 1995

George Kynoch
Parliamentary Under Secretary of State, Scottish
Office

(3) 1994 c. 39.
(4) S.I. 1994/2080.
(5) S.I. 1994/2081.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Docks and Harbours (Rateable Values) (Scotland) Order 1990 (“the principal Order”), which prescribes how the rateable values of certain lands and heritages in Scotland used for dock and harbour purposes should be arrived at. The scope of the principal Order is altered so that it will, from 1st April 1995, cover certain lands and heritages occupied by the British Waterways Board, Forth Ports plc or Caledonian MacBrayne Limited but will from that date exclude lands and heritages occupied by undertakings with relevant income in a specified accounting period of less than £1,000,000. Amendments are made to the principal Order to reflect that, from 1st April 1996, there will be a new single-tier system of local government in Scotland and the non-domestic water rate will no longer be in existence.

This Order also revokes the Orders for financial year 1994-95 relating to Forth Ports plc and Caledonian MacBrayne Limited.