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STATUTORY INSTRUMENTS

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**1997 No. 1048 (S.93)**

**RATING AND VALUATION**

**The British Gas plc. (Rateable Values)  
(Scotland) Amendment Order 1997**

*Made* - - - - *19th March 1997*

*Coming into force* - - *1st April 1997*

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.—(1) This Order may be cited as the British Gas plc. (Rateable Values) (Scotland) Amendment Order 1997 and shall come into force on 1st April 1997.

**Amendment of Order**

2. The British Gas plc. (Rateable Values) (Scotland) Order 1995(2) is hereby amended in accordance with articles 3 and 4 below.

3. In article 5 (aggregate amount of rateable values)—

- (a) before the words “For the purposes”, there shall be inserted “(1)”;
- (b) in paragraph (b), for the words “each of the following four financial years” there shall be substituted the words “the financial year 1996-97”; and
- (c) for the word “where—”, there shall be substituted the following:—

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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 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. 1995/368.

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**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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“(c) for the financial year 1997-98 and each of the following two financial years, shall be calculated in accordance with the formula—

$$£47,125,309 + \frac{£47,125,309 \times (A - B)}{B}$$

(2) In sub-paragraphs (b) and (c) of paragraph (1) above—”.

4. In article 6 (apportionment of aggregate amount)—

- (a) in paragraph (1), for the words “article 5(a)” there shall be substituted the words “article 5(1)(a)”; and
- (b) in paragraph (2), for the words “article 5(b)” there shall be substituted the words “article 5(1)(b) or (c)”.

St Andrew’s House,  
Edinburgh  
19th March 1997

*George Kynoch*  
Parliamentary Under Secretary of State, Scottish  
Office

## EXPLANATORY NOTE

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

The British Gas plc. (Rateable Values) (Scotland) Order 1995 (“the 1995 Order”) made provision for the valuation for non-domestic rating purposes for financial years 1995-96 to 1999-2000 of certain lands and heritages occupied by British Gas plc. Following upon changes in the gas industry consequential on the Gas Act 1995 (c. 45), this Order amends the 1995 Order so as to provide a revised formula for calculating aggregate rateable values from 1st April 1997 onwards. Other amendments are consequential on this change.