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STATUTORY INSTRUMENTS

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**1990 No. 820 (S.102)**

**RATING AND VALUATION**

**The Industrial and Freight Transport  
(Rateable Values) (Scotland) Order 1990**

*Made* - - - - - *30th March 1990*  
*Coming into force* - - - - - *1st April 1990*

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 Industrial and Freight Transport (Rateable Values) (Scotland) Order 1990 and shall come into force on 1st April 1990.

**Interpretation**

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

“the 1928 Act” means the Rating and Valuation (Apportionment) Act 1928(2);

“the 1956 Act” means the Valuation and Rating (Scotland) Act 1956(3);

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

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

“net annual value” has the same meaning as in section 6(8) of the 1956 Act(4);

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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 amended by the Local Government Finance Act 1988 (c. 41), Schedule 12, paragraph 11 which comes into force on 1st April 1990; section 6(1A) was inserted by the Local Government and Housing Act 1989 (c. 42), Schedule 6, paragraph 18 which also comes into force on 1st April 1990; section 37(1) contains a definition of “prescribed” which is relevant to the exercise of the powers under which this Order is made.

(2) 1928 c. 44.

(3) 1956 c. 60.

(4) Section 6(8) was amended by the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47), Schedule 6.

“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;

and any references in this Order to “industrial lands and heritages”, “freight transport lands and heritages”, “industrial purposes” and “freight transport purposes” shall have the meanings respectively assigned to them in the 1928 Act.

### **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 industrial or freight transport lands and heritages in Scotland so far as occupied and used, or treated as occupied and used, for industrial or freight transport purposes.

### **Rateable value**

4. For the purposes of section 6(1) of the 1975 Act and in respect of the financial year 1990-91, the rateable value of any lands and heritages which fall within the prescribed class of lands and heritages shall be the amount produced by deducting from the net annual value of those lands and heritages thirty five per cent of that value.

### **Amendment of enactments**

5. The following amendments shall be made to the enactments specified in articles 6 and 7 below in their relation to the valuation of the prescribed class of lands and heritages for the financial year 1990-91.

6. In section 6(1) of the 1956 Act(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”.

7.—(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 Industrial and Freight Transport (Rateable Values) (Scotland) Order 1990 (hereinafter referred to as “the 1990 Order”);”.

(2) Section 2(1)(g) of that Act shall be amended by adding at the end the following paragraph:—

“(gg) by entering therein any lands and heritages within the class of lands and heritages prescribed in the 1990 Order together with the rateable value thereof as ascertained in accordance with article 4 of that Order;”.

(3) In section 2(2)(a) of that Act, after the reference to “subsection (1)(a)”, insert the words “or (gg)”.

St. Andrew’s House,  
Edinburgh  
30th March 1990

*James Douglas-Hamilton*  
Parliamentary Under Secretary of State, Scottish  
Office

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(5) Section 6(1) was amended by the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47), Schedule 6 and the Local Government and Housing Act 1989 (c. 42), Schedule 6, paragraph 3.

## EXPLANATORY NOTE

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

This Order makes provision for the valuation of industrial and freight transport lands and heritages (“the prescribed class”) for the financial year 1990-91.

It provides that the rateable value of any lands and heritages which fall within the prescribed class should be an amount produced by deducting from the net annual value of those lands and heritages thirty five per cent of that value.

In terms of the Rating of Industry (Scotland) Order 1984 (S.I.1985/101), the rateable value of those lands and heritages was ascertained for the financial years 1985-86 to 1989-90 by deducting forty per cent of their net annual value.