

1990 No. 854 (S.111)

**RATING AND VALUATION**

**The British Railways Board (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(a) 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 Railways Board (Rateable Values) (Scotland) Order 1990 and shall come into force on 1st April 1990.

**Interpretation**

- 2.—(1) In this Order, unless the context otherwise requires—
- “the 1975 Act” means the Local Government (Scotland) Act 1975;
  - “the Board” means the British Railways Board;
  - “clerical work” includes writing, book-keeping, typing, filing, duplicating, sorting papers or information or calculating (whether by manual, mechanical or electronic means), drawing, and the editorial preparation of matter for publication;
  - “financial year” means the period of twelve months beginning with 1st April;
  - “non-domestic water rate” shall be construed in accordance with the provisions of section 40 of the Water (Scotland) Act 1980(b);
  - “office premises” means any lands and heritages constructed or adapted as offices or for office purposes, or used wholly or mainly for such purposes;
  - “office purposes” includes the purposes of administration and clerical work and handling money;
  - “operational land”, in relation to the Board, means land which is used for the purposes of carrying on the Board’s undertaking, not being land which, in respect of its nature and situation, is comparable rather with land in general than with land which is used for

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(a) 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.

(b) 1980 c.45; section 40 was substituted by the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c.47), Schedule 5, paragraph 29.

the purposes of carrying on of statutory undertakings (within the meaning of the Town and Country Planning (Scotland) Act 1972(a)); and

“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.

(2) Any reference in this Order to—

- (a) lands and heritages occupied by the Board includes a reference to lands and heritages which, if unoccupied, are owned by the Board; 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.—(1) 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 (other than the lands and heritages mentioned in paragraph (2) below) occupied by the Board and used wholly or mainly for the purposes of the parts of the Board’s undertaking which are concerned with the carriage of goods and passengers by rail, or for purposes ancillary to those purposes.

(2) The lands and heritages mentioned in this paragraph are lands and heritages consisting of or comprising—

- (a) premises used as a shop, hotel, museum or place of public refreshment;
- (b) premises used wholly or mainly as office premises occupied by the Board which are not situated on operational land of the Board;
- (c) premises or rights so let out as to be capable of separate assessment;
- (d) premises (other than premises used in connection with the collection and delivery of parcels, goods or merchandise conveyed or to be conveyed by rail) used wholly or in part for purposes concerned with the carriage of goods or passengers by road transport or sea transport or with harbours, or for purposes incidental to such purposes; or
- (e) for more than one 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 1990-91.

#### **Aggregate amount of rateable values for financial year 1990-91**

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 for the financial year 1990-91 is hereby prescribed as £6,933,000.

#### **Apportionment of aggregate amount of rateable values**

6. 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 1990-91 which is prescribed by article 5 shall be apportioned among the local authorities specified in column 1 of the Schedule to this Order in the amount shown opposite to the name of each such local authority in column 2 of that Schedule.

#### **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 1990-91.

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(a) 1972 c.52.

8. In section 6(1) of the Valuation and Rating (Scotland) Act 1956(a), 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 Railways Board (Rateable Values) (Scotland) Order 1990 (hereinafter referred to as "the 1990 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 1990 Order)".

(3) Section 2(1)(f) of that Act shall be amended by inserting at the end the following:—

"(other than an entry relating to lands and heritages within the class of lands and heritages prescribed in the 1990 Order);".

(4) 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 values apportioned by that Order to the local authorities whose areas comprise or form part of the valuation area;".

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

(6) In section 3(2) of that Act, after the reference to "2(1)(g)", insert the words "or (gg)".

(7) 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 1990 Order)".

#### Revocation

10. The British Railways Board (Rateable Values) (Scotland) Order 1985(b) is hereby revoked.

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

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

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(a) 1956 c.60; 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.  
(b) S.I. 1985/196.

**SCHEDULE**

Article 6

**Apportionment of aggregate amount of rateable values of prescribed class of lands  
and heritages for financial year 1990-91**

(1) Local authority	(2) Apportioned amount
<i>District Councils:-</i>	
Berwickshire	£ 7,076
Clackmannan	8,724
Falkirk	122,859
Stirling	135,702
Annandale and Eskdale	43,376
Nithsdale	28,562
Wigtown	6,737
Dunfermline	100,484
Kirkcaldy	148,303
North East Fife	71,728
Aberdeen	211,792
Gordon	32,108
Kincardine and Deeside	33,804
Moray	46,769
Badenoch and Strathspey	6,616
Caithness	11,470
Inverness	93,093
Lochaber	42,569
Ross and Cromarty	10,178
Skye and Lochalsh	1,389
Sutherland	7,141
East Lothian	122,132
Edinburgh City	924,511
Midlothian	77,383
West Lothian	182,107
Argyll and Bute	7,658
Bearsden and Milngavie	12,843
Clydebank	25,808
Clydesdale	25,250
Cumbernauld and Kilsyth	6,010
Cumnock and Doon Valley	23,263
Cunninghame	197,980
Dumbarton	133,400
East Kilbride	7,512
Eastwood	10,541
Glasgow City	2,466,024
Hamilton	31,381
Inverclyde	65,064
Kilmarnock and Loudon	64,297
Kyle and Carrick	363,165
Monklands	88,126
Motherwell	178,351
Renfrew	185,379
Strathkelvin	46,042
Angus	47,011
Dundee City	65,064
Perth and Kinross	401,856

## EXPLANATORY NOTE

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

This Order makes provision for the valuation for the financial year 1990-91 of certain lands and heritages occupied by British Railways Board (article 3) ("the prescribed class of lands and heritages").

The Order prescribes the aggregate amount of the rateable values of the prescribed class of lands and heritages for that financial year at £6,933,000 (article 5). It also apportions that aggregate amount among local authorities in accordance with the Schedule 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 that financial year (article 4).

The Order amends certain enactments relating to the valuation of the prescribed class of lands and heritages (articles 7 to 9).

The Order also revokes the British Railways Board (Rateable Values) (Scotland) Order 1985 (S.I. 1985/196).