
STATUTORY INSTRUMENTS

1994 No. 911 (S.37)

RATING AND VALUATION

The Football Grounds (Rateable Values) (Scotland) Order 1994

Made - - - - 23rd March 1994

Coming into force - - 24th March 1994

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 date of effect

1.—(1) This Order may be cited as the Football Grounds (Rateable Values) (Scotland) Order 1994 and shall come into force on the day after the day on which it is made.

(2) This Order shall have effect as from 1st April 1993(2).

Interpretation

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

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

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

“the adjustment figure” applicable to a season means the figure ascertained in accordance with the formula—

$$\frac{B}{A}$$

-
- (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) was 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 37(1) contains a definition of “prescribed” which is relevant to the exercise of the statutory powers under which this Order is made and which was amended by the Local Government Finance Act 1992, Schedule 13, paragraph 43(c).
- (2) In terms of subsection (6) of section 6 of the 1975 Act, an Order under that section may provide that the Order shall have effect as from the beginning of the financial year in which it is made.
- (3) 1956 c. 60.

where—

A is the retail prices index for December of that season; and

B is the retail prices index for December 1987;

“applicable gate receipts”, in relation to a ground, means—

- (a) where that ground was a club’s league ground on 1st April 1993 but was not a league ground on 1st April 1987, that club’s total gate receipts for the first season during which a league match was played at that ground, multiplied by the adjustment figure applicable to that season;
- (b) where—
 - (i) paragraph (a) does not apply; and
 - (ii) that ground is being used as a league ground by more than one club, the total gate receipts for season 1987-88 of the club which is not using the ground only on a temporary basis; and
- (c) in any other case, the total gate receipts for season 1987-88 of the club whose league ground it is;

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

“gate receipts”, in relation to a club and a season, means the amounts (exclusive of value added tax) paid in respect of—

- (a) admission charges for home league matches played by that club during that season;
- (b) season tickets entitling the purchaser to admission to association football matches played by that club during that season; and
- (c) the use of executive boxes at the ground used as a league ground by that club during that season;

“league ground” means a ground being used by a club in membership of the Scottish Football League as at 1st April 1993 as its sole or main ground for staging league matches;

“league matches” means association football matches in the league competitions organised by the Scottish Football League;

“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(1) of this Order;

“retail prices index” means the general index of retail prices (for all items) published by the Central Statistical Office of the Chancellor of the Exchequer;

“the Scottish Football League” means the unincorporated body of that name, having its address at 188 West Regent Street, Glasgow;

“season” means the period of twelve months beginning with 1st July.

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 which consist of or include a league ground (other than a league ground falling within paragraph (2) or (3) below).

(2) A league ground falls within this paragraph if any part of it is, by virtue of section 19 of the Local Government (Financial Provisions) (Scotland) Act 1963⁽⁴⁾, not entered in the valuation roll.

(3) A league ground falls within this paragraph if—

(4) 1963 c. 12; section 19 was amended by the Local Government (Scotland) Act 1973 (c. 65), Schedule 29.

- (a) it was a league ground during season 1987-88; and
- (b) less than 50% of the total amount paid in respect of admission charges for association football matches played at that ground during that season was attributable to matches involving the club whose league ground it was.

Rateable value

4. For the purposes of section 6(1) of the 1975 Act and in respect of the financial years 1993-94 and 1994-95, the rateable value of any lands and heritages which fall within the prescribed class of lands and heritages shall be ascertained in accordance with the formula—

$$£1500 + (C \times D)$$

where—

C is the amount calculated in accordance with the entry in column 2 of the Schedule to this Order which appears opposite the range of amounts in column 1 of that Schedule within which falls the applicable gate receipts for the ground constituting, or forming part of, the lands and heritages in question; and

D is—

- (a) where C is no greater than £50,000, 1.75;
- (b) where C is greater than £50,000 and no greater than £75,000, 2;
- (c) where C is greater than £75,000 and no greater than £100,000, 2.25;
- (d) where C is greater than £100,000 and no greater than £125,000, 2.5; and
- (e) where C is greater than £125,000, 2.75.

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, and the levying of rates in respect of, the prescribed class of lands and heritages for the financial years 1993-94 and 1994-95.

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 Football Grounds (Rateable Values) (Scotland) Order 1994 -(hereinafter in this Act referred to as “the 1994 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 1994 Order)”.

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

“(gg) by deleting therefrom, with effect from 1st April 1993, any lands and heritages within the class of lands and heritages prescribed in the 1994 Order which were entered in the roll before the date of coming into force of that Order; and

⁽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, 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.

(ggg) by entering therein any lands and heritages within the class of lands and heritages prescribed in the 1994 Order together with the rateable value thereof as ascertained in accordance with article 4 of that Order;”.

(4) In section 2(2)(a) of that Act, after the words “subsection (1)(a)”, there shall be inserted the words “or (ggg)”.

(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 1994 Order)”.

St Andrew’s House,
Edinburgh
23rd March 1994

Allan Stewart
Parliamentary Under Secretary of State, Scottish
Office

SCHEDULE

Article 4

(1)	(2)
Applicable gate receipts—range of amounts	Calculation of amount
0—£75,000	2% of applicable gate receipts
£75,001—£125,000	£1500, plus 2.5% of the amount by which the applicable gate receipts exceed £75,000
£125,001—£175,000	£2750, plus 3% of the amount by which the applicable gate receipts exceed £125,000
£175,001—£250,000	£4250, plus 3.5% of the amount by which the applicable gate receipts exceed £175,000
£250,001—£500,000	£6875, plus 4% of the amount by which the applicable gate receipts exceed £250,000
£500,001—£750,000	£16,875, plus 4.5% of the amount by which the applicable gate receipts exceed £500,000
£750,001—£1,000,000	£28,125, plus 5% of the amount by which the applicable gate receipts exceed £750,000
£1,000,001—£2,000,000	£40,625, plus 5.5% of the amount by which the applicable gate receipts exceed £1,000,000
Over £2,000,000	£95,625, plus 5.75% of the amount by which the applicable gate receipts exceed £2,000,000

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

This Order makes provision for the valuation for financial years 1993-94 and 1994-95 of certain football grounds used by clubs in membership of the Scottish Football League as at 1st April 1993 (“the prescribed class”).

It provides that the rateable value of any lands and heritages which fall within the prescribed class shall be an amount ascertained in accordance with a formula which is set out at article 4 and which relates to the total gate receipts of the club in question from a past season.

The Order also amends certain enactments relating to the valuation of, and the levying of rates in respect of, the prescribed class of lands and heritages (articles 5 to 7).

In pursuance of the power in section 6(6) of the Local Government (Scotland) Act 1975, as amended, the Order has effect from 1st April 1993.