
 S T A T U T O R Y I N S T R U M E N T S

2000 No. 949**RATING AND VALUATION, ENGLAND****The Railways (Rateable Values) (England) Order 2000**

Made - - - - - 30th March 2000

Coming into force - -

*for all purposes other than those
of article 6* 31st March 2000

for the purposes of article 6 1st April 2000

The Secretary of State for the Environment, Transport and the Regions, in exercise of the powers conferred on him by section 143(1) and (2) of, and paragraph 3(2) of Schedule 6 to, the Local Government Finance Act 1988(a), and of all other powers enabling him in that behalf, hereby makes the following Order, a draft of which has been laid before, and approved by resolution of, each House of Parliament:

Citation, commencement and extent

1. This Order, which extends to England only, may be cited as the Railways (Rateable Values) (England) Order 2000 and shall come into force—
- (a) for all purposes other than those of article 6, on the day after the day on which it is made; and
 - (b) for the purposes of article 6, on 1st April 2000.

Interpretation and application

2. In this Order—

“the Act” means the Local Government Finance Act 1988;

“the Central Lists Regulations” means the Central Rating Lists (England) Regulations 2000(b);

“central list” means the central non-domestic rating list for England(c) and except in article 6(2)(a) means the list compiled on 1st April 2000;

“designated person” means Railtrack or, as the case may be, LUL;

“estimated relevant track length”, in relation to the hereditament of a designated person, means the length of track, expressed in kilometres, estimated to be comprised in the railways of that designated person but excluding track used wholly or mainly for the storage of rolling stock or for access to depots;

“LUL” means the Company bearing the name London Underground Limited on 1st January 2000;

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- (a) 1988 c. 41. *See* section 146(6) for the definition of “prescribed”. Section 143(2) is amended by paragraph 72(2) of Schedule 5 to the Local Government and Housing Act 1989 (c. 42). Paragraph 3 of Schedule 6 is amended by paragraph 38(12) and (13) of Schedule 5 to the 1989 Act. These powers are devolved, in relation to Wales, to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672); *see* the reference to the Local Government Finance Act 1988 in Schedule 1.
- (b) S.I. 2000/525.
- (c) The central list is compiled under section 52 of the Local Government Finance Act 1988 and the Central Rating Lists (England) Regulations 2000.

[DETR 1805]

“Railtrack” means the company bearing the name Railtrack plc on 1st January 2000;
 “recalculation factor” in relation to a hereditament means the factor determined in relation to that hereditament under article 5;

“relevant hereditament” means—

- (a) in relation to Railtrack, the hereditament described in regulation 7 of the Central Lists Regulations, and
- (b) in relation to LUL, the hereditament described in regulation 8 of the Central Lists Regulations,

and in each case treated by virtue of that regulation as occupied by the designated person in question and required by regulation 4 and Part 4 of the Schedule to those Regulations(a) to be shown in the central list;

“relevant year” means any year for which a rateable value falls to be determined in accordance with this Order, and “relevant preceding year” means the year preceding a relevant year;

“the standard formula” in relation to a hereditament means the formula $T + U$, where
 T is the rateable value specified in article 4 in relation to that hereditament for the year beginning on 1st April 2000, and
 U is the recalculation factor applicable in relation to that hereditament in respect of the relevant year;

“track” has the meaning given by section 83 of the Railways Act 1993(b); and

“year” means a chargeable financial year.

Rounding of numbers

3. Where (apart from this article) any rateable value determined under this Order would include a fraction of a pound—

- (a) if the fraction would exceed 50p it shall be made up to one pound;
- (b) if the fraction would be 50p or less it shall be ignored.

Rateable values

4. In the case of each relevant hereditament, paragraphs 2 to 2C of Schedule 6 to the Act(c) shall not apply in any year for which the central list is in force, and the rateable value of that hereditament in any such year—

- (a) for the year beginning on 1st April 2000 shall be £156.6 million for Railtrack’s hereditament and £42 million for LUL’s hereditament; and
- (b) in any other such year shall be the amount produced by applying the standard formula in relation to the hereditament.

Recalculation factor

5.—(1) Where, in relation to a relevant year, the figure produced by the formula—

$$\frac{k - K}{K}$$

in relation to a relevant hereditament is less than -0.05 or greater than 0.05 , the recalculation factor in relation to that hereditament for that and every subsequent year is the figure produced by the formula—

$$T \left(\frac{k - K}{K} \right)$$

(2) In any other case the recalculation factor is 0.

(a) Regulation 4 is made under section 53(2) of the Local Government Finance Act 1988.

(b) 1993 c. 43.

(c) Paragraph 2 is amended by, and paragraphs 2A and 2B are inserted by paragraph 38(3) to (11) of Schedule 5 to the Local Government and Housing Act 1989. Paragraph 2C is inserted by section 2 of the Local Government and Rating Act 1997 (c. 29).

(3) For the purposes of paragraph (1)—

k is the estimated relevant track length as at 31st March in the relevant preceding year;

K is the estimated relevant track length as at 31st March 2000;

T has the same meaning as in the definition of “the standard formula” in article 2(1).

Revocations and savings

6.—(1) Subject to paragraph (2), the following are hereby revoked—

(a) the Railways (Rateable Values) Order 1994(a);

(b) the Railways (Rateable Values) (Amendment) Order 1999(b).

(2) Without prejudice to section 16(1) of the Interpretation Act 1978(c), the provisions of the Orders mentioned in paragraph (1) shall continue to have effect on and after 1st April 2000 for the purposes of, and for purposes connected with—

(a) any alteration of a central list compiled before 1st April 2000, or

(b) any provision made by regulations under section 58(d) (special provision for 1995 onwards) of the Act as to the chargeable amount as regards a hereditament for a relevant period as defined in that section.

Signed by authority of the Secretary of State
for the Environment, Transport and the Regions

Beverley Hughes
Parliamentary Under-Secretary of State,
Department of the Environment,
Transport and the Regions

30th March 2000

(a) S.I. 1994/3284.

(b) S.I. 1999/1003.

(c) 1978 c. 30.

(d) Section 58 is amended by paragraph 68 of Schedule 13 to the Local Government Finance Act 1992 (c. 14), section 2 of the Non-Domestic Rating Act 1994 (c. 3) and section 1 of the Local Government and Rating Act 1997 (c. 29). Regulations under section 58 are S.I. 1994/3279, 1995/961, 1678 and 3322, 1996/911 and 3214, 1997/960 and 3017, 1999/3379 and 2000/936.

EXPLANATORY NOTE

(This note is not part of the Order)

Under paragraph 3(2) of Schedule 6 to the Local Government Finance Act 1988, the Secretary of State may by order provide that non-domestic hereditaments of a description shown in a central rating list are not to be valued for non-domestic rating on the basis set out in paragraphs 2 to 2C of that Schedule (that is to say, by reference to the rent a hypothetical tenant would pay for a hereditament on an annual basis), but that their rateable values shall be such as are specified in the order or determined in accordance with prescribed rules.

Article 4 of this Order prescribes the rateable values of the hereditaments entered, by virtue of the Central Rating Lists (England) Regulations 2000, in the central list in respect of Railtrack plc and London Underground Limited for the financial year beginning on 1st April 2000.

Article 5 provides for the factor by reference to which those rateable values are to be adjusted for subsequent financial years.

Article 6 of this Order revokes, subject to certain savings, with effect from 1st April 2000, the Railways (Rateable Values) Order 1994, which (as amended) applied in respect of years commencing on or after 1st April 1995.

The Order extends to England only.

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