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STATUTORY INSTRUMENTS

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**1991 No. 915 (S. 90)**

**RATING AND VALUATION**

**The Caravan Sites and Pitches (Rateable Values) (Scotland) Order 1991**

*Made* - - - - 29th March 1991  
*Coming into force* - - 30th March 1991

The Secretary of State, in exercise of 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 Caravan Sites and Pitches (Rateable Values) (Scotland) Order 1991 and shall come into force on the day after the day on which it is made.

(2) This Order shall in accordance with section 6(6) of the 1975 Act have effect from 1st April 1990.

**Interpretation**

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

“the 1956 Act” means the Valuation and Rating (Scotland) Act 1956(2) ;

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

“the 1976 Act” means the Rating (Caravan Sites) Act 1976(3) ;

“caravan” has the same meaning as it has in section 6 of the 1976 Act for the purposes of that Act ;

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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 ; 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 powers under which this Order is made.

(2) 1956 c. 60.

(3) 1976 c. 15.

“caravan site” has the same meaning as it has in section 6 of the 1976 Act for the purposes of that Act ;

“caravan pitch” includes the caravan for the time being on the pitch if, but only if, the caravan would be included as part of lands and heritages ;

“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) ;

“site operator” has the same meaning as it has in section 6 of the 1976 Act for the purposes of that Act.

### **Caravan pitches**

**3.** For the purposes of section 6(1) of the 1975 Act, the following class of lands and heritages is hereby prescribed, namely any caravan pitch except any such pitch—

- (a) which is in a caravan site which is treated as a single unit of lands and heritages under section 3(1) of the 1976 Act ;
- (b) which is either occupied by the site operator or is separately occupied by a person other than the site operator ; and
- (c) which is not omitted from that single unit and entered separately in the valuation roll under section 3(8A) of the 1976 Act(5).

**4.** For the purposes of section 6(1) of the 1975 Act, the rateable value of any caravan pitch falling within the class of lands and heritages prescribed in article 3 above shall be the amount produced by deducting from the net annual value of those lands and heritages sixty per cent of that value.

### **Caravan site**

**5.** For the purposes of section 6(1) of the 1975 Act, the following class of lands and heritages is hereby prescribed, namely any caravan site which is treated as a single unit of lands and heritages under section 3(1) of the 1976 Act.

**6.—(1)** For the purposes of section 6(1) of the 1975 Act, the rateable value of any caravan site falling within the class of lands and heritages prescribed in article 5 above shall be the sum of the following amounts:—

- (a) the amount produced by deducting from the aggregate net annual value of the caravan pitches in the site sixty per cent. of the aggregate net annual value of those caravan pitches ; and
- (b) the amount of the net annual value of so much of the site as does not consist of any caravan pitch.

(2) In paragraph (1) of this article, a caravan pitch means a caravan pitch—

- (a) which is either occupied by the site operator or separately occupied by a person other than the site operator ; and
- (b) which—
  - (i) for the purposes of sub-paragraph (a) of that paragraph does not include a caravan pitch which has been entered separately in the valuation roll under section 3(8A) of the 1976 Act ; and

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

(5) Section 3(8A) of the 1976 Act was inserted by the Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31), section 14.

- (ii) for the purposes of sub-paragraph (b) of that paragraph, does include such a caravan pitch.

### **Amendment of enactments**

7. For the purposes of section 6(5) of the 1975 Act, the following amendments shall be made to the enactments specified in articles 8 and 9 below in their relation to the valuation of any lands and heritages falling within the class of lands and heritages prescribed in article 3 or 5 above.

8. In section 6(1) of the 1956 Act(6), 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 article 3 or 5 of the Caravan Sites and Pitches (Rateable Values) (Scotland) Order 1991 (hereinafter in this Act referred to as “the 1991 Order”);”.

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

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“(gg) by deleting therefrom, with effect on and after 1st April 1990, any lands and heritages within the class of lands and heritages prescribed in article 3 or 5 of the 1991 Order which were entered in the roll before the date of coming into force of that Order ; and

(ggg) by entering therein any lands and heritages within the class of lands and heritages prescribed in article 3 or 5 of the 1991 Order, together with the rateable value thereof as ascertained in accordance with article 4 or 6 of that Order ;”.

(3) In section 2(2)(a) of that Act, after the reference to “sub-section (1)(a)”, there shall be inserted the words “or (ggg)”.

St. Andrew’s House,  
Edinburgh  
29th March 1991

*Allan Stewart*  
Parliamentary Under Secretary of State, Scottish  
Office

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(6) 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.

**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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## EXPLANATORY NOTE

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

This Order makes provision for the valuation of certain caravan sites and pitches.

The Order provides that the rateable value of any caravan pitch falling within the prescribed class shall be an amount produced by deducting from the net annual value of the pitch 60 per cent. of that value (article 4). The prescribed class of caravan pitch for this purpose is any caravan pitch except one—

- (a) which is in a caravan site treated as a single unit of lands and heritages under section 3(1) of the Rating (Caravan Sites) Act 1976 (“the 1976 Act”), and
- (b) which is either occupied by the site operator or is separately occupied by a person other than the site operator, and
- (c) which is not omitted from that single unit and entered separately in the valuation roll under section 3(8A) of the 1976 Act (article 3).

The Order also provides that the rateable value of any caravan site falling within the prescribed class shall be arrived at by deducting from the aggregate net annual value of the caravan pitches in the site 60 per cent of that value and then adding the amount of the net annual value of so much of the site as does not consist of any caravan pitch (article 6). The prescribed class of caravan site for this purpose is any caravan site which is treated as a single unit of lands and heritages under section 3(1) of the 1976 Act.

The Order amends certain enactments relating to the valuation of the prescribed classes of caravan sites and pitches (articles 7 to 9).

By virtue of section 6(6) of the Local Government (Scotland) Act 1975 as amended, the Order has effect from 1st April 1990.