
STATUTORY INSTRUMENTS

1995 No. 930 (S.79)

RATING AND VALUATION

The British Railways Board (Rateable Values) (Scotland) Order 1995

Made - - - - 30th March 1995
Coming into force - - 1st April 1995

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 British Railways Board (Rateable Values) (Scotland) Order 1995 and shall come into force on 1st April 1995.

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, calculating (whether by manual, mechanical or electronic means), drawing, and the editorial preparation of matter for publication;

“the Company” means Railtrack PLC;

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

(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 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 6(5A) and (8) was inserted by the Local Government etc. (Scotland) Act 1994 (c. 39), sections 160 and 157; section 37(1) contains a definition of “prescribed” which is relevant to the exercise of the powers under which this Order is made and which was amended by the Local Government Finance Act 1992, Schedule 13, paragraph 43(c).

“non-domestic water rate” shall be construed in accordance with the provisions of section 40 of the Water (Scotland) Act 1980(2);

“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 or the Company, means land which is used for the purposes of carrying on the undertaking of the Board or the Company, 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 the purposes of carrying on of statutory undertakings (within the meaning of the Town and Country Planning (Scotland) Act 1972(3)); 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 undertaking of the Board 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 or on operational land of the Company;
- (c) 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;
- (d) premises used for more than one of the foregoing purposes; or
- (e) premises or rights so let out as to be capable of separate assessment.

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 1995-96.

(2) 1980 c. 45; section 40 was substituted by the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47), Schedule 5, paragraph 29, and amended by the Local Government and Housing Act 1989, Schedule 6, paragraphs 16 and 19 and Schedule 12, Part II and by the Local Government Finance Act 1992, Schedule 11, paragraph 31, and is repealed (prospectively) by the Local Government etc. (Scotland) Act 1994, Schedule 14.

(3) 1972 c. 52; the definition of “statutory undertakers” in section 275(1) was amended by the Gas Act 1986 (c. 44), Schedule 9, Part I and by the Electricity Act 1989 (c. 29), Schedule 18.

Aggregate amount of rateable values for financial years 1995-96 to 1999-2000

5.—(1) 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—

- (a) for the financial year 1995-96, is hereby prescribed as £625,000;
- (b) for each of the following four financial years, shall be calculated in accordance with the formula—

$$\frac{A}{527,852} \times £625,000$$

where—

A is the total of the relevant figures for each local authority area in Scotland (other than the areas of the councils for the Orkney Islands, the Shetland Islands and the Western Isles) for the financial year in question, calculated as provided for in paragraph (2) below.

(2) The relevant figure for a local authority area and a financial year shall be calculated in accordance with the formula—

$$B \times C$$

where—

B is the total area (measured in hectares) of lands and heritages within the prescribed class of lands and heritages which are situated in the area of the local authority in question on the day falling 1 year prior to the beginning of the financial year for which the calculation is being carried out; and

C is the figure appearing opposite the name of that local authority in column 2 of Schedule 1 to this Order.

(3) Where (apart from this paragraph) the total area of lands and heritages ascertained for the purposes of the definition of “B” in paragraph (2) above would include a fraction of a hectare—

- (a) the fraction shall be made up to one hectare if it exceeds 0.5 of a hectare; and
- (b) the fraction shall be ignored if it is 0.5 of a hectare or less.

Apportionment of aggregate amount of rateable values

6.—(1) 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 1995-96 which is prescribed by article 5(1)(a) above shall be apportioned among the local authorities specified in column 1 of Schedule 2 to this Order in the amount shown opposite the name of each such local authority in column 2 of that Schedule.

(2) For those purposes, the aggregate amount of the rateable values of the prescribed class of lands and heritages for each of the four financial years following the financial year 1995-96 (calculated in accordance with article 5(1)(b) above) shall be apportioned among local authorities in accordance with the formula—

$$D \times \frac{E}{A}$$

where—

D is the aggregate amount for the financial year in question;

E is the relevant figure for the area of the local authority and the financial year in question, calculated as provided for in regulation 5(2) above; and

A has the same meaning as in regulation 5(1) above.

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 1995-96 and the four following financial years.

8. In section 6(1) of the Valuation and Rating (Scotland) Act 1956⁽⁴⁾, 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 1995 (hereinafter in this Act referred to as “the 1995 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 1995 Order)”.

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

—

“(gg) by entering therein any lands and heritages within the class of lands and heritages prescribed in the 1995 Order together with the rateable values apportioned by that Order to the local authorities whose areas comprise or form part of the valuation area;”.

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

(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 1995 Order)”.

St Andrew’s House,
Edinburgh
30th March 1995

George Kynoch
Parliamentary Under Secretary of State, Scottish
Office

(4) 1956 c. 60; section 6(1) was amended by the Abolition of Domestic Rates Etc. (Scotland) Act 1987, Schedule 6 and the Local Government and Housing Act 1989, Schedule 6, paragraph 3.

SCHEDULE 1

Article 5(2)

Figures for purposes of article 5(2)

(1)	(2)
Local authority	Figure relating to land in relevant area
City of Aberdeen	4,249
Aberdeenshire	185
Angus	261
Argyll and Bute	185
East Ayrshire	1,186
North Ayrshire	1,186
South Ayrshire	988
The Borders	49
Clackmannan	469
Dumbarton and Clydebank	554
Dumfries and Galloway	296
East Dunbartonshire	509
City of Dundee	554
City of Edinburgh	6,933
Falkirk	558
Fife	738
City of Glasgow	11,239
Highland	903
Inverclyde	558
North Lanarkshire	1,002
South Lanarkshire	1,054
East Lothian	556
Midlothian	246
West Lothian	555
Moray	185
Perthshire and Kinross	996
East Renfrewshire	346
Renfrewshire	616
Stirling	878

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

SCHEDULE 2

Article 6(1)

Apportionment of aggregate amount of rateable values of prescribed class of lands and heritages for financial year 1995-96

(1) Local authority	(2) Apportioned amount £
<i>District Councils:</i>	
Stirling	6,264
Annandale and Eskdale	352
Kirkcaldy	22,106
North East Fife	2,466
City of Aberdeen	65,654
Inverness	12,877
City of Edinburgh	178,316
Midlothian	10,804
Clydesdale	3,758
Cunninghame	2,818
City of Glasgow	187,594
Kilmarnock and Loudoun	1,410
Kyle and Carrick	75,155
Monklands	26,186
Motherwell	7,163
Strathkelvin	7,868
Perth and Kinross	14,209

EXPLANATORY NOTE

(This note is not part of the Order)

This Order makes provision for the valuation for financial years 1995-96 to 1999-2000 of certain lands and heritages occupied by the British Railways Board (“the prescribed class of lands and heritages”) (article 3).

The Order prescribes the aggregate amount of the rateable values of the prescribed class of lands and heritages for financial year 1995-96 at £625,000 and provides a formula for calculation of the aggregate amount for the four following financial years (article 5). It also apportions those aggregate amounts among local authorities (article 6).

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The Order provides that the non-domestic water rate shall not be leviable in respect of the prescribed class of lands and heritages for financial year 1995-96 (article 4).

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