
SCOTTISH STATUTORY INSTRUMENTS

2000 No. 285

The Docks and Harbours (Rateable Values) (Scotland) Order 2000

Interpretation

2.—(1) In this Order—

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

“accounting period”, in relation to an undertaking, means the period by reference to which the accounts relating to the undertaking are compiled;

“adjusted balance”, in relation to an undertaking and a period, means 92.5 per cent of the adjusted income of the undertaking for the period less 100 per cent of its adjusted expenditure for the period;

“adjusted expenditure”, in relation to an undertaking and a period, means the amount of relevant expenditure of the undertaking for the period multiplied by—

$$\frac{P}{Y},$$

and

“adjusted income”, in relation to an undertaking and a period, means the amount of relevant income of the undertaking for the period multiplied by—

$$\frac{P}{Y},$$

where—

- a P is the retail prices index for September 1997, and
- b Y is the retail prices index for the September falling during the period in question, unless the base month for the index for that September differs from the base month for the index for September 1997, in which case Y is, for this purpose, the same as the figure calculated by the Secretary of State for the purposes of paragraph 5(5) of Schedule 7 to the Local Government Finance Act 1988⁽¹⁾ as the figure which would have been the index for the September falling during the period if the base month for the index had been the same in both cases;

“associated body” means an associated body of an authority and shall be construed in accordance with paragraph (3);

“an authority” means any person who carries on, under authority conferred by or under any enactment, a dock or harbour undertaking;

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

“operational land”, in relation to an authority, means land which is used for the purposes of carrying on the authority’s undertaking, not being land which, in respect of its nature and

situation, is comparable with land in general rather than with land which is used for the purposes of carrying on of statutory undertakings (within the meaning of section 214 of the Town and Country Planning (Scotland) Act 1997(2));

“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;

“relevant balance”, in relation to an undertaking and a period, means 92.5 per cent of the relevant income of that undertaking for the period, less 100 per cent of its relevant expenditure for the period;

“relevant expenditure”, in relation to an undertaking and a period, means all expenditure included or falling to be included in the revenue or profit and loss account of the undertaking for the period, whether derived from the operations carried on in respect of a prescribed class of lands and heritages or otherwise, other than—

- (a) expenditure in respect of pilotage;
- (b) expenditure—
 - (i) in relation to investments required to be shown in the accounts of the undertaking (other than expenditure in relation to investments in subsidiary companies);
 - (ii) consisting of or relating to interest payable in respect of borrowing;
 - (iii) consisting of payments for or in connection with the management of property which is let out and which is or forms part of lands and heritages shown on any valuation roll;
- (c) expenditure incurred in respect of the disposal of land; and
- (d) amounts written off in respect of depreciation;

“relevant income”, in relation to an undertaking and a period, means all income by way of revenue included or falling to be included in the revenue or profit and loss account of the undertaking for the period, whether derived from the operations carried on in respect of a prescribed class of lands and heritages or otherwise, other than—

- (a) income in respect of pilotage;
- (b) income from—
 - (i) investments required to be shown in the accounts of the authority (other than investments in subsidiary companies);
 - (ii) loans or deposits;
 - (iii) rent or other payments receivable in consideration of the grant of permission for occupation or use of any property of the authority, or right over such property, which is or forms part of lands and heritages shown on any valuation roll; and
- (c) any sum receivable in respect of the disposal of land;

“relevant preceding year” means the financial year ending immediately before the financial year in question;

“retail prices index” has the meaning given by paragraph 5(8) of Schedule 7 to the Local Government Finance Act 1988(3);

“undertaking” means a dock or harbour undertaking carried on, by or under, any enactment by an authority;

“subsidiary” has the meaning given by section 736 of the Companies Act 1985(4).

(2) 1997 c. 8.

(3) Paragraph 5(8) was amended by S.I.1989/992 and 1996/273.

(4) 1985 c. 6; section 736 was substituted by section 144(1) of the Companies Act 1989 (c. 40).

- (2) For the purposes of this Order—
 - (a) lands and heritages occupied by an authority includes a reference to lands and heritages which, if unoccupied, are owned by that authority; 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.
- (3) For the purposes of this Order, a body shall be treated as the associated body of an authority if—
 - (a) it is a body corporate in relation to which that authority directly or indirectly own or control not less than 51 per cent of its issued share capital; or
 - (b) it is a body corporate in relation to which that authority and any other associated body or bodies of that authority directly or indirectly own or control not less than 51 per cent of its issued share capital.
- (4) Any reference in this Order to a numbered article shall be construed as a reference to the article bearing that number in this Order and any reference in an article to a numbered paragraph shall be construed as a reference to the paragraph bearing that number in that article.