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SCOTTISH STATUTORY INSTRUMENTS

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**2000 No. 89**

**RATING AND VALUATION**

**The Train Operating Companies  
(Rateable Values) (Scotland) Order 2000**

*Made - - - - 20th March 2000*

*Coming into force in accordance with article 1(1)*

The Scottish Ministers, in exercise of the powers conferred upon them by sections 6, 35 and 37(1) of the Local Government (Scotland) Act 1975(1) and of all other powers enabling them in that behalf, and after consultation with such associations of local authorities, and of persons carrying on undertakings, as appeared to them to be concerned, and with such local authorities, persons, or associations of persons with whom consultation appeared to them to be desirable, all in accordance with section 6(4) of the said Act, hereby make the following Order, a draft of which has been laid before and has been approved by resolution of the Scottish Parliament:

**Citation, commencement and date of effect**

1.—(1) This Order may be cited as the Train Operating Companies (Rateable Values) (Scotland) Order 2000 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 1999(2).

**Interpretation**

2.—(1) In this Order—

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

“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;

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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) 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paragraph 11 and amended by the Local Government Finance Act 1992 (c. 14), Schedule 13, paragraph 42; section 6(1A) was repealed by the Local Government etc. (Scotland) Act 1994 (c. 39), Schedule 14; section 6(5A) and (8) was inserted by the Local Government etc. (Scotland) Act 1994, 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). The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c. 46).
- (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.

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

“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 a relevant person or Railtrack plc, means land which is used for the purposes of carrying on the undertaking of that person, 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 section 214 of the Town and Country Planning (Scotland) Act 1997(3));

“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 person” means—

- (a) ScotRail Railways Ltd.;
- (b) Great North Eastern Railway Ltd.;
- (c) the British Railways Board;
- (d) West Coast Trains Ltd.; and
- (e) West Coast Traincare Ltd.

(2) Any reference in this Order to—

- (a) lands and heritages occupied by a relevant person includes a reference to lands and heritages which, if unoccupied, are owned by that person; 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 a relevant person and used wholly or mainly for the purposes of the parts of the undertaking of that person 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 a relevant person which are not situated on operational land of that person or on operational land of Railtrack plc;
- (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.

### **Aggregate amount of rateable values for financial year 1999-2000**

4. 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 for the financial year 1999-2000 is hereby prescribed as £605,100.

### **Apportionment of aggregate amount of rateable values among relevant persons and local authorities**

5.—(1) The aggregate amount referred to in article 4 above is hereby apportioned as—

- (a) £552,500 in respect of lands and heritages occupied by ScotRail Railways Ltd.;
- (b) £30,000 in respect of lands and heritages occupied by Great North Eastern Railway Ltd.;
- (c) £1,600 in respect of lands and heritages occupied by the British Railways Board; and
- (d) £21,000 in respect of lands and heritages occupied by West Coast Trains Ltd. or West Coast Traincare Ltd.

(2) For the purposes of section 6(2) of the 1975 Act, the aggregate amount referred to in article 4 above shall—

- (a) in respect of such lands and heritages as are occupied by ScotRail Railways Ltd., be apportioned among the local authorities specified in column 1 of the Schedule to this Order in the amount shown opposite the name of each such local authority in column 2 of that Schedule;
- (b) in respect of such lands and heritages as are occupied by Great North Eastern Railway Ltd., be apportioned among the local authorities specified in column 1 of that Schedule in the amount shown opposite the name of each such local authority in column 3 of that Schedule;
- (c) in respect of such lands and heritages as are occupied by the British Railways Board, be apportioned among the local authorities specified in column 1 of that Schedule in the amount shown opposite the name of each such local authority in column 4 of that Schedule; and
- (d) in respect of such lands and heritages as are occupied by West Coast Trains Ltd. or West Coast Traincare Ltd., be apportioned to the City of Glasgow Council.

### **Amendment of enactments**

6. The following amendments shall be made to the enactments specified in articles 7 and 8 below in their relation to the valuation of the prescribed class of lands and heritages for the financial year 1999-2000.

7. 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 Scottish Ministers under section 6 of the Local Government (Scotland) Act 1975”.

8.—(1) Section 2(1)(c) of the 1975 Act(5) 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 Train Operating Companies (Rateable Values) (Scotland) Order 2000 (hereinafter in this Act referred to as “the 2000 Order”).”

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(4) 1956 c. 60; 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.

(5) Section 2(1)(c)(i) was repealed by the Local Government and Rating Act 1997 (c. 29), Schedule 4.

(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 2000 Order)”.

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

“(ff) by deleting therefrom, with effect from 1st April 1999, any lands and heritages within the class of lands and heritages prescribed in the 2000 Order which were entered in the roll before the date of coming into force of that Order;

(fff) by entering therein, with effect from 1st April 1999, any lands and heritages within the class of lands and heritages prescribed in the 2000 Order together with the rateable values apportioned by that Order to the local authority whose area comprises the valuation area;”.

(4) In section 3(2) of that Act<sup>(6)</sup>, for the words from “and any such person” to the end, there shall be substituted the following:–

“and, where the entry relates to any lands and heritages within the class of lands and heritages prescribed in the 2000 Order, any such person may appeal against the entry but only on the ground that there is a clerical error in that entry.”.

(5) In section 3(4) of that Act<sup>(7)</sup>, 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 2000 Order)”.

## **Revocation**

**9.** The Railways (Rateable Values) (Scotland) Order 1999<sup>(8)</sup> is hereby revoked.

St Andrew’s House,  
Edinburgh  
20th March 2000

*JACK McCONNELL*  
A member of the Scottish Executive

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<sup>(6)</sup> Section 3(2) was repealed in part by the Local Government and Rating Act 1997, Schedule 4.

<sup>(7)</sup> Section 3(4) was amended by the Local Government and Rating Act 1997, Schedule 3, paragraph 13(b).

<sup>(8)</sup> S.I.1999/853.

## SCHEDULE

Article 5(2)

## APPORTIONMENT OF AGGREGATE AMOUNT OF RATEABLE VALUES

<i>(1)</i> <i>Local authority</i>	<i>(2)</i> <i>ScotRail Railways Ltd.</i> £	<i>(3)</i> <i>Great North Eastern Railway Ltd.</i> £	<i>(4)</i> <i>British Railways Board</i> £
Aberdeen City Council	7,500	6,500	200
Aberdeenshire Council	6,250		
Angus Council	7,500		
Argyll and Bute Council	17,500		
East Ayrshire Council	7,500		
North Ayrshire Council	13,750		100
South Ayrshire Council		17,600	
Dumfries & Galloway Council	8,750		100
East Dunbartonshire Council	10,000		
West Dunbartonshire Council	27,000		100
Dundee City Council	8,750		100
City of Edinburgh Council	26,750	22,250	200
Falkirk Council	6,250		100
Fife Council	22,500		100
City of Glasgow Council	134,400		200
Highland Council	83,400		100
Inverclyde Council	20,000		
North Lanarkshire Council	36,250		100
South Lanarkshire Council	17,500		
East Lothian Council	7,500	1,250	
West Lothian Council	12,500		
Moray Council	3,750		

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

<i>(1)</i> <i>Local authority</i>	<i>(2)</i> <i>ScotRail Railways Ltd.</i> £	<i>(3)</i> <i>Great North Eastern Railway Ltd.</i> £	<i>(4)</i> <i>British Railways Board</i> £
Perth and Kinross Council	12,100		
East Renfrewshire Council	12,500		
Renfrewshire Council	15,000		100
Stirling Council	10,000		100

#### EXPLANATORY NOTE

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

This Order makes provision for the valuation for financial year 1999-2000 of certain railway lands and heritages occupied by ScotRail Railways Ltd., Great North Eastern Railway Ltd., the British Railways Board, West Coast Trains Ltd. and West Coast Traincare Ltd. (“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 at £605,100 (article 4). It also apportions that amount among the four occupiers and among local authorities (article 5).

The Order amends certain enactments relating to the valuation of the prescribed class of lands and heritages and revokes the existing Order applicable to the prescribed class of lands and heritages in respect of financial year 1998-1999, which is now spent (articles 6 to 9).

In pursuance of the power in section 6(6) of the Local Government (Scotland) Act 1975, the Order has effect from 1st April 1999.