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DRAFT STATUTORY INSTRUMENTS

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**2000 No.**

**The Docks and Harbours (Rateable  
Values) (England) Order 2000**

**Application**

- 3.—(1) This Order applies, except in the cases described in paragraphs (2) to (4)—
- (a) to any hereditament which consists of a dock or harbour undertaking carried on under authority conferred by or under any enactment, and
  - (b) in relation to a local non-domestic rating list (the “relevant list”) compiled on 1st April 2000 in which such a hereditament falls to be shown.
- (2) This Order does not apply—
- (a) where the relevant income of the dock or harbour undertaking was not more than £1,000,000—
    - (i) in any accounting period of twelve months ending during the year ending with 31st March 1998, or, if there is none,
    - (ii) if there is an accounting period of any other length which ends in that year, in the period of twelve months which ends with the last day of the last such accounting period, or, if there is none,
    - (iii) in the twelve months ending with 31st March 1998; or
  - (b) where the persons carrying on the dock or harbour undertaking use the dock or harbour exclusively or mainly for the purpose of bringing or receiving goods—
    - (i) manufactured or produced by them; or
    - (ii) to be used by them for the manufacture or production of goods or electricity; or
    - (iii) to be sold by them; or
    - (iv) manufactured or produced by an associated body, and to be sold by that body.
- (3) For the purposes of paragraph (2)(b), a body shall be treated as the associated body of any persons if—
- (a) it is a body corporate in relation to which those persons 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 those persons and any other associated body or bodies of theirs directly or indirectly own or control not less than 51 per cent of its issued share capital.
- (4) Other than for the purposes of the calculation of relevant income or relevant expenditure, this Order does not apply to a hereditament occupied by the persons carrying on a dock or harbour undertaking which does not consist exclusively of operational land.
- (5) In paragraph (4), “operational land” means land which is used for the purpose of the carrying on of the undertaking, 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 purpose of carrying on statutory undertakings (within the meaning of the Town and Country Planning Act 1990<sup>(1)</sup>).

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<sup>(1)</sup> 1990 c. 8.