

Status: Point in time view as at 01/09/2009.

Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1966, Part II. (See end of Document for details)

SCHEDULES

SCHEDULE 2

VALUATION OF WATER UNDERTAKINGS

Modifications etc. (not altering text)

C1 Sch. 2 amended by [Water \(Scotland\) Act 1967 \(c. 78\)](#), s. 2(2), Sch. 2 paras. 17, 18

PART II

DETERMINATION OF CUMULO RATEABLE VALUE IN RESPECT OF AMALGAMATED UNDERTAKINGS AND OF NEW UNDERTAKINGS

Modifications etc. (not altering text)

C1 Pt. II amended by [Water \(Scotland\) Act 1967 \(c. 78\)](#), Sch. 2 para. 18

- 8 Where an amalgamation of water undertakings takes place, the provisions of paragraphs 9 to 14 below shall apply for the purposes of determining the cumulo rateable value pertaining to the amalgamated undertaking.
- 9 For the year in which the amalgamation takes place the amalgamated water undertaking shall be treated as consisting of the separate water undertakings which comprise it, and accordingly the cumulo rateable values relating to the separate undertakings shall continue to apply.
- 10 For the first year succeeding that in which the amalgamation took place (in paragraph 14 below referred to for the purposes of this paragraph as “the valuation year”) the cumulo rateable value pertaining to the amalgamated water undertaking shall be determined under paragraph 5 above on the basis of an aggregation of the various figures for the separate undertakings comprising the amalgamated undertaking certified to the Assessor under paragraph 4 above in respect of the year prior to that in which the amalgamation took place (in paragraph 14 below referred to for the purposes of this paragraph as “the base year”).
- 11 Where the amalgamated water undertaking has been in existence for less than two complete years then for the second year succeeding that in which the amalgamation took place (in paragraph 14 below referred to for the purposes of this paragraph as “the valuation year”) the cumulo rateable value pertaining to the water undertaking shall be determined under paragraph 5 above on the basis of an aggregation of the various figures for the separate undertakings comprising the amalgamated undertaking and the various figures for the amalgamated undertaking certified to the Assessor under paragraph 4 above in respect of the year in which the amalgamation took place (in paragraph 14 below referred to for the purposes of this paragraph as “the base year”).

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- 12 Where an amalgamation takes place which involves the division of an existing water undertaking into separate parts the cumulo rateable value pertaining to each part shall, for the years referred to in paragraphs 9 to 11 above, be determined in such manner as may be directed by the Secretary of State, and in those paragraphs any reference to a separate undertaking shall be construed as including a reference to the part comprised in the amalgamated undertaking.
- 13 Where the amalgamated water undertaking has been in existence for two complete years then for the second year succeeding that in which the amalgamation took place (in paragraph 14 below referred to for the purposes of this paragraph as “the valuation year”) the cumulo rateable value pertaining to the water undertaking shall be determined under paragraph 5 above on the basis of the figures for that undertaking certified to the Assessor under paragraph 4 above in respect of the year in which the amalgamation took place (in paragraph 14 below referred to for the purposes of this paragraph as “the base year”).
- 14 For the purposes of paragraphs 10, 11 and 13 above paragraph 5 above shall apply as if for the reference to the year 1967-68 there were substituted a reference to the valuation year and for the references to the year 1965-66 there were substituted references to the base year.
- 15 (1) No rateable value shall be attributable to any new water undertaking until the year (in this paragraph referred to as “the valuation year”) second succeeding that in which it commences to supply water to consumers, and accordingly for the purposes of this paragraph paragraph 5 above shall apply as if for the reference to the year 1967-68 there were substituted a reference to the valuation year and for the references to the year 1965-66 there were substituted references to the year in which the undertaking so commences to supply water.
- (2) This paragraph applies only to new water undertakings and accordingly does not apply to a part of an undertaking which consists in an addition to an existing water undertaking.

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