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STATUTORY INSTRUMENTS

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**1990 No. 817**

**The Docks and Harbours (Rateable Values) (Scotland) Order 1990**

**Rateable values**

5.—(1) For the purposes of section 6(1) of the 1975 Act, the rateable value of any lands and heritages occupied by an Authority which fall within the prescribed class of lands and heritages shall be—

- (a) for the financial year 1990-91, an amount equal to 9 per cent of the relevant income of the undertaking for—
  - (i) any accounting period of twelve months ending during the period beginning on 31 December 1987 and ending with 31 March 1988; or
  - (ii) if there was no such accounting period, the twelve months ending on 31 March 1988;
- (b) for any subsequent financial year, an amount equal to 9 per cent of the adjusted income of the undertaking for—
  - (i) any accounting period of twelve months ending during the relevant period beginning on 31 December in the relevant preceding financial year and ending with 31 March in that financial year; or
  - (ii) if there is no such accounting period, the twelve months ending with 31 March in the relevant preceding financial year;

unless that amount differs from the rateable value for the relevant preceding financial year by less than 20 per cent of that rateable value, in which case the rateable value for that subsequent year shall be the same as the rateable value for the relevant preceding financial year.

(2) Where (apart from this paragraph) any rateable value determined under paragraph (1) above would include a fraction of a pound—

- (a) the fraction shall be made up to one pound if it would exceed 50p, and
- (b) the fraction shall be ignored if it would be 50p or less.