
STATUTORY INSTRUMENTS

1990 No. 818

The Forth Ports Authority (Rateable Values) (Scotland) Order 1990

Citation and commencement

1. This Order may be cited as the Forth Ports Authority (Rateable Values) (Scotland) Order 1990 and shall come into force on 1st April 1990.

Interpretation

- 2.—(1) In this Order, unless the context otherwise requires—
- “the 1975 Act” means the Local Government (Scotland) Act 1975;
 - “associated body” means an associated body of the Authority and shall be construed in accordance with paragraph (3) below;
 - “the Authority” means the Authority registered at the date of this Order by the name of Forth Ports Authority;
 - “financial year” means the period of twelve months beginning with 1st April;
 - “non-domestic water rate” shall be construed in accordance with the provisions of section 40 of the Water (Scotland) Act 1980(1);
 - “operational land”, in relation to the 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 rather with land in general than with land which is used for the purposes of carrying on of statutory undertakings (within the meaning of the Town and Country Planning (Scotland) Act 1972(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; and
 - “undertaking” means the dock or harbour undertaking carried on, under authority conferred by or under any enactment, by the Authority.
- (2) Any reference in this Order to—
- (a) lands and heritages occupied by the Authority includes a reference to lands and heritages which, if unoccupied, are owned by the 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 an associated body of the Authority if—
- (a) it is a body corporate in relation to which the Authority directly or indirectly own or control not less than 51 per cent of its issued share capital; or

(1) 1980 c. 45; section 40 was substituted by the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47), Schedule 5, paragraph 29.

(2) 1972 c. 52.

- (b) it is a body corporate in relation to which the Authority and any other associated body or bodies of the Authority directly or indirectly own or control not less than 51 per cent of its issued share capital.

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 the Authority for the purposes of the undertaking carried on by the Authority.

(2) The lands and heritages mentioned in this paragraph are lands and heritages consisting of or comprising—

- (a) a dock or harbour used by the Authority exclusively or mainly for the purpose of bringing or receiving goods of any one or more of the following descriptions:—
 - (i) goods which have been manufactured or produced by the Authority;
 - (ii) goods which are to be used by the Authority for the manufacture or production of goods or electricity;
 - (iii) goods which are to be sold by the Authority;
 - (iv) goods which have been manufactured or produced by an associated body, and are to be sold by that body; or
- (b) premises occupied by the Authority which are not situated on operational land of the Authority.

Non-domestic water rate

4. The non-domestic water rate shall not be leviable in respect of the prescribed class of lands and heritages in respect of the financial year 1990-91.

Aggregate amount of rateable values for financial year 1990-91

5. 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 1990-91 is hereby prescribed as £1,620,231.

Apportionment of aggregate amount of rateable values

6. For the purposes of section 6(2) of the 1975 Act, the aggregate amount of the rateable values of the prescribed class of lands and heritages for the financial year 1990-91 which is prescribed by article 5 shall be apportioned among the local authorities specified in column 1 of the Schedule to this Order in the amount shown opposite to the name of each such local authority in column 2 of that Schedule.

Amendment of enactments

7. The following amendments shall be made to the enactments specified in articles 8 and 9 below in their relation to the valuation of the prescribed class of lands and heritages for the financial year 1990-91.

8. In section 6(1) of the Valuation and Rating (Scotland) Act 1956(3), after the words “this Act”, there shall be inserted the words “and to any Order made by the Secretary of State under section 6 of the Local Government (Scotland) Act 1975”.

9.—(1) Section 2(1)(c) of the 1975 Act 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 Forth Ports Authority (Rateable Values) (Scotland) Order 1990 (hereinafter referred to as “the 1990 Order”);”.

(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 1990 Order)”.

(3) Section 2(1)(f) of that Act shall be amended by inserting at the end the following:—

“(other than an entry relating to lands and heritages within the class of lands and heritages prescribed in the 1990 Order);”.

(4) Section 2(1)(g) of that Act shall be amended by adding at the end the following paragraph:—

“(gg) by entering therein any lands and heritages within the class of lands and heritages prescribed in the 1990 Order together with the rateable values apportioned by that Order to the local authorities whose areas comprise or form part of the valuation area;”.

(5) In section 2(2)(a) of that Act, after the reference to “subsection (1)(a)”, insert the words “or (gg)”.

(6) In section 3(2) of that Act, after the reference to “2(1)(g)”, insert the words “or (gg)”.

(7) In section 3(4) of that Act, 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 1990 Order)”.

St. Andrew’s House,
Edinburgh
30th March 1990

James Douglas-Hamilton
Parliamentary Under Secretary of State, Scottish
Office

(3) 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.