

**1990 No. 838 (S.108)**

**RATING AND VALUATION**

**The Glasgow Underground (Rateable Values) (Scotland)  
Order 1990**

*Made* - - - - - *30th March 1990*

*Coming into force* *1st April 1990*

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

**Citation and commencement**

1. This Order may be cited as the Glasgow Underground (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;

“the Executive” means the Strathclyde Passenger Transport Executive;

“clerical work” includes writing, book-keeping, typing, filing, duplicating, sorting papers or information or calculating (whether by manual, mechanical or electronic means), drawing, and the editorial preparation of matter for publication;

“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(b);

“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 the Executive, means land which is used for the purposes of carrying on those parts of the Executive’s undertaking which are concerned with the carriage of passengers by underground railway and for ancillary purposes, not being land which, in respect of its nature and situation, is comparable rather with land in general

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(a) 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) subsequently amended by the Local Government Finance Act 1988 (c.41), Schedule 12, paragraph 11 which comes into force on 1st April 1990; section 6(1A) was inserted by the Local Government and Housing Act 1989 (c.42), Schedule 6, paragraph 18 which also comes into force on 1st April 1990; section 37(1) contains a definition of “prescribed” which is relevant to the exercise of the powers under which this Order is made.

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

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(a)); and "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.

(2) Any reference in this Order to—

- (a) lands and heritages occupied by the Executive includes a reference to lands and heritages which, if unoccupied, are owned by the Executive; 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 the Executive and used wholly or mainly for the purposes of the parts of the Executive's undertaking which are concerned with the carriage of passengers by underground railway or for purposes ancillary to those purposes.

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

- (a) as a shop, kiosk or place of public refreshment;
- (b) as office premises occupied by the Executive which are not situated on operational land of the Executive;
- (c) for more than one of the foregoing purposes;
- (d) premises or rights so let out as to be capable of separate assessment.

#### **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 £220,000.

#### **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 1990-91.

7. In section 6(1) of the Valuation and Rating (Scotland) Act 1956(b), 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".

8.—(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 Glasgow Underground (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:—

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(a) 1972 c.52.

(b) 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.

“(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 aggregate amount of the rateable values prescribed by article 5 of that Order;”.

(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)”.

### **Revocation**

9. The Glasgow Underground (Rateable Values) (Scotland) Order 1985(a) is hereby revoked.

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

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

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(a) S.I. 1985/195.

## EXPLANATORY NOTE

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

This Order makes provision for the valuation for the financial year 1990-91 of certain lands and heritages occupied by Strathclyde Passenger Transport Executive (article 3) ("the prescribed class of lands and heritages").

The Order prescribes the aggregate amount of the rateable values of the prescribed class of lands and heritages for that financial year at £220,000 (article 5).

The Order provides that the non-domestic water rate shall not be leviable in respect of the prescribed class of lands and heritages for that financial year (article 4).

The Order amends certain enactments relating to the valuation of the prescribed class of lands and heritages (articles 6 to 8).

The Order also revokes the Glasgow Underground (Rateable Values) (Scotland) Order 1985 (S.I. 1985/195).

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