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STATUTORY INSTRUMENTS

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**1991 No. 950 (S.103)**

**RATING AND VALUATION**

**The Scottish Hydro-Electric plc (Rateable Values) (Scotland) (No. 2) Order 1991**

*Made* - - - - *29th March 1991*

*Coming into force* - - *1st April 1991*

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(1) 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 Scottish Hydro-Electric (Rateable Values) (Scotland) (No.2) Order 1991 and shall come into force on 1st April 1991.

**Interpretation**

2.—(1) In this Order, unless the context otherwise requires—

“the 1975 Act” means the Local Government (Scotland) Act 1975;

“the Company” means the Scottish Hydro-Electric plc;

“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;

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(1) 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; section 6(1A) was inserted by the Local Government and Housing Act 1989 (c. 42), Schedule 6, paragraph 18; section 37(1) contains a definition of “prescribed” which is relevant to the exercise of the powers under which this Order is made.

“non-domestic water rate” shall be construed in accordance with the provisions of section 40 of the Water (Scotland) Act 1980(2);

“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 Company, means land which is used for the purposes of carrying on the Company’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(3); 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 Company includes a reference to lands and heritages which, if unoccupied, are owned by the Company; 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 Company and wholly or mainly used for the purposes of the generation, transmission, or supply of electricity or for ancillary purposes.

(2) The lands and heritages mentioned in this paragraph are—

- (a) any lands and heritages consisting of or comprising premises used wholly or mainly—
  - (i) as a shop or other place for the sale, display or demonstration of apparatus or accessories for use by consumers of electricity (any use for the receipt of payments for the use of electricity being disregarded); or
  - (ii) as office premises where those premises are not situated on operational land of the Company; or
  - (iii) for both of the foregoing purposes; and
- (b) any lands and heritages which fall within the prescribed class of lands and heritages for the purposes of the Electricity Generators (Rateable Values) (Scotland) (No. 2) Order 1991(4).

### **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 1991-92.

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(2) 1980 c. 45; section 40 was substituted by the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47), Schedule 5, paragraph 29, and amended by the Local Government and Housing Act 1989, Schedule 6, paragraph 16 and Schedule 12, Part II.

(3) 1972 c. 52.

(4) S.I.1991/943

### **Aggregate amount of rateable values for financial year 1991-92**

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 1991-92 is hereby prescribed as £31,584,823.

### **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 1991-92 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. For the purposes of section 6(5) of the 1975 Act, the following amendments shall be made to 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 1991-92.

8. In section 6(1) of the Valuation and Rating (Scotland) Act 1956<sup>(5)</sup>, 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 Scottish Hydro-Electric plc (Rateable Values) (Scotland) (No.2) Order 1991 (hereinafter in this Act referred to as “the 1991 (No.2) 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 1991 (No.2) Order)”.

(3) After paragraph (g) of section 2(1) of that Act there shall be inserted the following paragraphs:—

“(gg) by deleting therefrom, with effect on and after 1st April 1991, any lands and heritages within the class of lands and heritages prescribed in the Scottish Hydro-Electric plc (Rateable Values) (Scotland) Order 1991<sup>(6)</sup> which were entered in the roll immediately before that date;

(ggg) by entering therein, in relation to the Company as defined in the 1991 (No.2) Order, any lands and heritages within the class of lands and heritages prescribed in that Order together with the rateable values apportioned by that Order to the local authorities whose areas comprise or form part of the valuation area;”.

(4) In section 2(2)(a) of that Act, after the reference to “subsection (1)(a)”, there shall be inserted the words “or (ggg)”.

(5) In section 3(2) of that Act, for the words from “and any such person” to the end, there shall be substituted the following:—

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(5) 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, Schedule 6, paragraph 3.

(6) S.I. 1991/647.

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“and, where the entry relates to any lands and heritages within the class of lands and heritages prescribed in the 1991 (No.2) Order, any such person may at any time while the roll is in force appeal against the entry but only on the ground that there is such an error in the entry as is referred to in section 2(1)(f) of this Act.”

(6) 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 1991 (No.2) Order)”.

St Andrew’s House,  
Edinburgh  
29th March 1991

*Allan Stewart*  
Parliamentary Under Secretary of State, Scottish  
Office

## SCHEDULE

Article 6

## Apportionment of aggregate amount of rateable values of prescribed class of lands and heritages for financial year 1991-92

(1) Local authority	(2) Apportioned amount
District councils:—	£
Clackmannan	3,673
Stirling	351,983
City of Aberdeen	1,690,209
Banff and Buchan	8,572,725
Gordon	967,204
Kincardine and Deeside	577,760
Moray	1,084,216
Badenoch and Strathspey	461,947
Caithness	376,988
Inverness	3,920,603
Lochaber	570,230
Nairn	127,091
Ross and Cromarty	1,425,587
Skye and Lochalsh	306,275
Sutherland	800,448
Argyll and Bute	1,643,586
Cunninghame	64,842
Dumbarton	881,717
Angus	941,722
City of Dundee	1,468,006
Perth and Kinross	3,620,060
Islands Councils—	
Orkney	425,880
Shetland	613,951
Western Isles	688,120

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## **EXPLANATORY NOTE**

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

This Order makes provision for the valuation for the financial year 1991-92 of certain lands and heritages occupied by Scottish Hydro-Electric plc (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 £31,584,823 (article 5). It also apportions that aggregate amount among local authorities in accordance with the Schedule to the Order (article 6).

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 7 to 9).