
STATUTORY INSTRUMENTS

1992 No. 1792 (S.180)

RATING AND VALUATION

The British Gas plc. (Rateable Values) (Scotland) Order 1992

Made - - - - - *16th July 1992*

Coming into force - - - - - *17th July 1992*

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, commencement and date of effect

1.—(1) This Order may be cited as the British Gas plc. (Rateable Values) (Scotland) Order 1992 and shall come into force on the day after the day on which it is made.

(2) This Order shall in accordance with section 6(6) of the 1975 Act have effect from 1st April 1992.

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 Company registered at the date of this Order by the name of British Gas plc.;

“financial year ” means the period of twelve months beginning with 1st April;

“gas ” means any substance which is, or if it were in a gaseous state would be, gas within the meaning of Part I of the Gas Act 1986((2));

(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 and by the Local Government Finance Act 1992 (c. 14), Schedule 13, paragraph 42; 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.

(2) 1986 c. 44.

“non-domestic water rate ” shall be construed in accordance with the provisions of section 40 of the Water (Scotland) Act 1980((3));

“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

“services ” means the pipe and other apparatus installed for each consumer between the distribution mains and the consumer’s gas meter.

(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. 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 occupied by the Company and used for any of the purposes of production, treatment, transmission, distribution or storage of gas, including plant and equipment installed therein or thereon and, without prejudice to the foregoing generality, gas terminals, gas research stations, pressure reduction stations, governor stations, holder stations, mains, services and radio stations, insofar as any of them is used for any of the foregoing purposes.

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 1992-93.

Aggregate amount of rateable values for financial year 1992-93

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 1992-93 is hereby prescribed as £38,561,782.

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 1992-93 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 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 1992-93.

(3) 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.

8. In section 6(1) of the Valuation and Rating (Scotland) Act 1956((4)), 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 British Gas plc. (Rateable Values) (Scotland) Order 1992 (hereinafter in this Act referred to as “the 1992 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 1992 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 from 1st April 1992, any lands and heritages within the class of lands and heritages prescribed in the 1992 Order which were entered in the roll before the date of coming into force of that Order;

(ggg) by entering therein, with effect from 1st April 1992, any lands and heritages within the class of lands and heritages prescribed in the 1992 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 3(2) of that Act, for the words from “and any such person” to the end, there shall be substituted the following:—

“and, where the entry relates to any lands and heritages within the class of lands and heritages prescribed in the 1992 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 a clerical error in that entry.”.

(5) 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 1992 Order)”.

Revocations

10. The British Gas plc. (Rateable Values) (Scotland) Order 1990((5)) and the British Gas plc. (Rateable Values) (Scotland) Order 1991((6)) are hereby revoked.

St Andrew’s House,
Edinburgh
16th July 1992

Allan Stewart
Parliamentary Under Secretary of State, Scottish
Office

(4) 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.

(5) S.I.1990/837.

(6) S.I. 1991/940.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

SCHEDULE

Article 6

Apportionment of aggregate amount of rateable values of prescribed class of lands and heritages for financial year 1992-93

(1) Local authority	(2) Apportioned amount
<i>District Councils:—</i>	
Berwickshire	£ 546,283
Ettrick and Lauderdale	353,244
Roxburgh	95,373
Tweeddale	62,968
Clackmannan	203,666
Falkirk	1,196,266
Stirling	719,769
Annandale and Eskdale	1,723,333
Nithsdale	196,082
Stewartry	31,337
Wigtown	31,273
Dunfermline	637,980
Kirkcaldy	766,697
North West Fife	794,134
City of Aberdeen	1,360,995
Banff and Buchan	3,503,540
Gordon	1,973,497
Kincardine and Deeside	1,757,252
Moray	247,866
Caithness	19,870
Inverness	166,810
Nairn	22,500
Ross and Cromarty	7,246
East Lothian	626,334
City of Edinburgh	2,096,436
Midlothian	442,773
West Lothian	2,065,958
Argyll and Bute	89,296
Bearsden and Milngavie	183,791

(1) Local authority	(2) Apportioned amount
Clydebank	131,371
Clydesdale	1,106,782
Cumbernauld and Kilsyth	187,636
Cumnock and Doon Valley	50,019
Cunninghame	714,895
Dumbarton	361,895
East Kilbride	350,136
Eastwood	298,930
City of Glasgow	2,696,867
Hamilton	477,832
Inverclyde	319,701
Kilmarnock and Loudoun	341,422
Kyle and Carrick	427,883
Monklands	1,226,943
Motherwell	1,236,867
Renfrew	812,657
Strathkelvin	351,017
Angus	2,710,832
City of Dundee	799,258
Perth and Kinross	2,027,356
<i>Islands Council—</i>	
Western Isles	8,914

EXPLANATORY NOTE

(This note is not part of the Order)

This Order makes provision for the valuation for the financial year 1992-93 of certain lands and heritages occupied by British Gas 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 £38,561,782 (article 5). It also apportions that aggregate amount among local authorities in accordance with the Schedule to the Order (article 6).

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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 and revokes Orders for financial years 1990-91 and 1991-92 concerning British Gas plc. (articles 7 to 10).

By virtue of section 6(6) of the Local Government (Scotland) Act 1975, as amended, the Order has effect from 1st April 1992.