
STATUTORY INSTRUMENTS

1992 No. 1793 (S.181)

RATING AND VALUATION

The Scottish Hydro-Electric 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 Scottish Hydro-Electric 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 as 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 Scottish Hydro-Electric plc.;

“clerical work ” includes writing, book-keeping, typing, filing, duplicating, sorting papers or information, 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;

(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.

“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) Order 1992((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 1992-93.

(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; the definition of “statutory undertakers ” in section 275(1) was amended by the Gas Act 1986 (c. 44), Schedule 9, Part I and by the Electricity Act 1989 (c. 29), Schedule 18.

(4) S.I. 1992/

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 £34,125,798.

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.

8. In section 6(1) of the Valuation and Rating (Scotland) Act 1956((5)), 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) 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, in relation to the Company as defined in the 1992 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 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:—

(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.

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“(other than lands and heritages within the class of lands and heritages prescribed in the 1992 Order)”.

Revocations

10. The Scottish Hydro-Electric plc (Rateable Values) (Scotland) Order 1991((6)) and the Scottish Hydro-Electric plc (Rateable Values) (Scotland) (No. 2) Order 1991((7)) are hereby revoked.

St Andrew’s House,
Edinburgh
16th July 1992

Allan Stewart
Parliamentary Under Secretary of State, Scottish
Office

(6) S.I. 1991/647.
(7) S.I. 1991/950.

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
District Councils—	£
Clackmannan	4,025
Stirling	382,189
City of Aberdeen	1,850,986
Banff and Buchan	9,204,073
Gordon	1,052,055
Kincardine and Deeside	629,311
Moray	1,180,974
Badenoch and Strathspey	499,442
Caithness	411,169
Inverness	4,213,838
Lochaber	616,438
Nairn	138,353
Ross and Cromaty	1,539,528
Skye and Lochalsh	331,937
Sutherland	865,012
Argyll and Bute	1,778,307
Cunninghame	71,048
Dumbarton	946,003
Angus	1,027,970
City of Dundee	1,605,329
Perth and Kinross	3,908,425
Islands Councils—	
Orkney	461,395
Shetland	663,222
Western Isles	744,769

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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 1992-93 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 £34,125,798 (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 and revokes Orders for financial years 1990-91 and 1991-92 concerning Scottish Hydro-Electric 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.