
STATUTORY INSTRUMENTS

1992 No. 864 (S.91)

RATING AND VALUATION

**The Industrial and Freight Transport
(Rateable Values) (Scotland) Order 1992**

Made - - - - - *13th March 1992*

Coming into force - - - - - *1st April 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 and commencement

1. This Order may be cited as the Industrial and Freight Transport (Rateable Values) (Scotland) Order 1992 and shall come into force on 1st April 1992.

Interpretation

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

“the 1928 Act” means the Rating and Valuation (Apportionment) Act 1928(2);

“the 1956 Act” means the Valuation and Rating (Scotland) Act 1956(3);

“the 1954 Act” means the Mines and Quarries Act 1954(4);

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

“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; 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) 1928 c. 44.

(3) 1956 c. 60.

(4) 1954 c. 70.

“industrial lands and heritages” has the same meaning as in section 3(1) as read with section 9(2) of the 1928 Act⁽⁵⁾, but excludes—

- (a) any mine or quarry to which the provisions of the 1954 Act apply; and
- (b) any well or bore hole or well and bore hole combined;

“industrial purposes”, in relation to industrial lands and heritages, shall be construed in accordance with the 1928 Act;

“net annual value” has the same meaning as in section 6(8) of the 1956 Act⁽⁶⁾;

“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 any references in this Order to “freight transport lands and heritages” and “freight transport purposes” shall be construed in accordance with the 1928 Act.

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 industrial or freight transport lands and heritages in Scotland so far as occupied and used, or treated as occupied and used, for industrial or freight transport purposes.

Rateable value

4. For the purposes of section 6(1) of the 1975 Act and in respect of the financial year 1992—93, the rateable value of any lands and heritages which fall within the prescribed class of lands and heritages shall be the amount produced by deducting from the net annual value of those lands and heritages twenty five per cent of that value.

Amendment of enactments

5. For the purposes of section 6(5) of the 1975 Act, the following amendments shall be made to the enactments specified in articles 6 and 7 below in their relation to the valuation of the prescribed class of lands and heritages for the financial year 1992—93.

6. In section 6(1) of the 1956 Act⁽⁷⁾, 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”.

7.—(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 Industrial and Freight Transport (Rateable Values) (Scotland) Order 1992 (hereinafter in this Act referred to as “the 1992 Order”);”.

(2) 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 Industrial and Freight Transport (Rateable Values) (Scotland) Order 1991⁽⁸⁾ which were entered in the roll immediately before that date; and

⁽⁵⁾ The proviso to section 3(1) is excluded by S.I. 1986/342, regulation 2(b).

⁽⁶⁾ Section 6(8) was amended by the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47), Schedule 6.

⁽⁷⁾ 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.

⁽⁸⁾ S.I. 1991/917.

(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 value thereof as ascertained in accordance with article 4 of that Order;”.

Revocations

8. The Industrial and Freight Transport (Rateable Values) (Scotland) Order 1990⁽⁹⁾ and the Industrial and Freight Transport (Rateable Values) (Scotland) Order 1991⁽¹⁰⁾ are hereby revoked.

St. Andrew’s House,
Edinburgh
13th March 1992

Allan Stewart
Parliamentary Under Secretary of State, Scottish
Office

⁽⁹⁾ S.I. 1990/820.
⁽¹⁰⁾ S.I. 1991/917.

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

EXPLANATORY NOTE

(This note is not part of the Order)

This Order makes provision for the valuation of certain industrial and freight transport lands and heritages (article 3) (“the prescribed class”) for the financial year 1992—93.

It provides that the rateable value of any lands and heritages which fall within the prescribed class should be an amount produced by deducting from the net annual value of those lands and heritages 25% of that value (article 4).

The Order also amends certain enactments relating to the valuation of the prescribed class and revokes Orders for financial years 1990—91 and 1991—92 concerning certain industrial and freight transport lands and heritages (articles 5—8).