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STATUTORY INSTRUMENTS

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**1993 No. 875 (S.111)**

**RATING AND VALUATION**

**The Scottish Hydro-Electric plc. (Rateable Values) (Scotland) Order 1993**

*Made* - - - - *19th March 1993*

*Coming into force* - - *1st April 1993*

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 Parliament:

**Citation and commencement**

1. This Order may be cited as the Scottish Hydro-Electric plc. (Rateable Values) (Scotland) Order 1993 and shall come into force on 1st April 1993.

**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;

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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 substituted by the Local Government Finance Act 1988 (c. 41), Schedule 12, paragraph 11 and amended 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 1993(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 1993-94.

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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, paragraphs 16 and 18 and Schedule 12, Part II and by the Local Government Finance Act 1992, Schedule 11, paragraph 31.

(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.1993/874.

### **Aggregate amount of rateable values for financial year 1993-94**

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 1993-94 is hereby prescribed as £37,411,850.

### **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 1993-94 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. 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 1993-94.

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) Order 1993 (hereinafter in this Act referred to as “the 1993 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 1993 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 1993, any lands and heritages within the class of lands and heritages prescribed in the Scottish Hydro-Electric plc. (Rateable Values) (Scotland) Order 1992<sup>(6)</sup> which were entered in the roll immediately before that date;

(ggg) by entering therein, with effect from 1st April 1993, in relation to the Company as defined in the 1993 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 1993 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.”.

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(5) 1956 c. 60; section 6(1) was amended by the Abolition of Domestic Rates Etc. (Scotland) Act 1987, Schedule 6 and the Local Government and Housing Act 1989, Schedule 6, paragraph 3.

(6) S.I. 1992/1793.

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(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 1993 Order)”.

**Revocation**

**10.** The Scottish Hydro-Electric plc. (Rateable Values) (Scotland) Order 1992 is hereby revoked.

St Andrew’s House,  
Edinburgh  
19th March 1993

*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 1993-94

(1) Local authority	(2) Apportioned amount
District Councils–	£
Clackmannan	4,468
Stirling	420,592
City of Aberdeen	2,053,538
Banff and Buchan	10,023,630
Gordon	1,162,562
Kincardine and Deeside	695,976
Moray	1,306,089
Badenoch and Strathspey	549,102
Caithness	455,078
Inverness	4,595,971
Lochaber	676,332
Nairn	152,959
Ross and Cromarty	1,687,211
Skye and Lochalash	365,302
Sutherland	950,212
Argyll and Bute	1,952,768
Cunninghame	78,842
Dumbarton	1,030,105
Angus	1,138,309
City of Dundee	1,779,503
Perth and Kinross	4,283,075
Islands Councils–	
Orkney	506,703
Shetland	726,374
Western Isles	817,149

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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 1993-94 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 £37,411,850 (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 the Order for financial year 1992-93 concerning Scottish Hydro-Electric plc. (articles 7 to 10).