
STATUTORY INSTRUMENTS

1994 No. 2069 (S.94)

RATING AND VALUATION

The British Gas plc. (Rateable Values) (Scotland) Order 1994

Made - - - - - *29th July 1994*

Coming into force - - - - - *30th July 1994*

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 1994 and shall come into force on the day after the day on which it is made.

(2) This Order shall have effect as from 1st April 1994(2).

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(3);

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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 and which was amended by the Local Government Finance Act 1992, Schedule 13, paragraph 43(c).
- (2) In terms of subsection (6) of section 6 of the 1975 Act, an order under that section may provide that the order shall have effect as from the beginning of the financial year in which it is made.
- (3) 1986 c. 44.

“non-domestic water rate” shall be construed in accordance with the provisions of section 40 of the Water (Scotland) Act 1980(4);

“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 1994-95.

Aggregate amount of rateable values for financial year 1994-95

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 1994-95 is hereby prescribed as £48,042,793.

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 1994-95 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 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 1994-95.

(4) 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.

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 British Gas plc. (Rateable Values) (Scotland) Order 1994 (hereinafter in this Act referred to as “the 1994 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 1994 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 1994, any lands and heritages within the class of lands and heritages prescribed in the 1994 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 1994, any lands and heritages within the class of lands and heritages prescribed in the 1994 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 1994 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 1994 Order)

Revocation

10. The British Gas plc. (Rateable Values) (Scotland) Order 1993⁽⁶⁾ is hereby revoked.

St Andrew’s House,
Edinburgh
29th July 1994

Allan Stewart
Parliamentary Under Secretary of State, Scottish
Office

(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. 1993/879.

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SCHEDULE

Article 6

Apportionment of aggregate amount of rateable values of prescribed class of lands and heritages for financial year 1994-95

<i>(1)</i> <i>Local authority</i>	<i>(2)</i> <i>Apportioned amount</i>
<i>District Councils:—</i>	
Berwickshire	£ 680,595
Ettrick and Lauderdale	440,094
Roxburgh	118,822
Tweeddale	78,450
Clackmannan	253,741
Falkirk	1,490,387
Stirling	896,735
Annandale and Eskdale	2,147,041
Nithsdale	244,292
Stewartry	39,042
Wigtown	38,962
Dunfermline	794,837
Kirkcaldy	955,202
North East Fife	989,384
City of Aberdeen	1,695,616
Banff and Buchan	4,364,940
Gordon	2,458,712
Kincardine and Deeside	2,189,300
Moray	308,808
Caithness	24,755
Inverness	207,823
Nairn	28,032
Ross and Cromarty	9,027
East Lothian	780,328
City of Edinburgh	2,611,877
Midlothian	551,635
West Lothian	2,573,906
Argyll and Bute	111,251
Bearsden and Milngavie	228,979

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<i>(1)</i> <i>Local authority</i>	<i>(2)</i> <i>Apportioned amount</i>
Clydebank	163,670
Clydesdale	1,378,901
Cumbernauld and Kilsyth	233,769
Cumnock and Doon Valley	62,317
Cunninghame	890,663
Dumbarton	450,873
East Kilbride	436,222
Eastwood	372,426
City of Glasgow	3,359,934
Hamilton	595,314
Inverclyde	398,304
Kilmarnock and Loudoun	425,366
Kyle and Carrick	533,085
Monklands	1,528,606
Motherwell	1,540,970
Renfrew	1,012,462
Strathkelvin	437,320
Angus	3,377,332
City of Dundee	995,768
Perth and Kinross	2,525,812
<i>Islands Council:—</i>	
Western Isles	11,106

EXPLANATORY NOTE

(This note is not part of the Order)

This Order makes provision for the valuation for the financial year 1994-95 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 £48,042,793 (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 the Order for financial year 1993-94 concerning British Gas plc. (articles 7 to 10).

In pursuance of the power in section 6(6) of the Local Government (Scotland) Act 1975, as amended, the Order has effect from 1st April 1994.