
STATUTORY INSTRUMENTS

1994 No. 2070

The Railways (Rateable Values) (Scotland) Order 1994

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 on 1st April 1994 by the Board or the Company and used wholly or mainly for the purposes of the parts of the undertaking of the Board, or as the case may be of the Company, which are concerned with the carriage of goods and passengers by rail, or for purposes ancillary to those purposes.

(2) The lands and heritages mentioned in this paragraph are lands and heritages consisting of or comprising—

- (a) premises used as a shop, hotel, museum or place of public refreshment;
- (b) premises used wholly or mainly as office premises occupied by the Board which are not situated on operational land of the Board;
- (c) premises used wholly or mainly as office premises occupied by the Company which are not situated on operational land of the Company;
- (d) premises (other than premises used in connection with the collection and delivery of parcels, goods or merchandise conveyed or to be conveyed by rail) used wholly or in part for purposes concerned with the carriage of goods or passengers by road transport or sea transport or with harbours, or for purposes incidental to such purposes;
- (e) premises used for more than one of the foregoing purposes; or
- (f) premises or rights so let out on 1st April 1994 as to be capable of separate assessment.