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STATUTORY INSTRUMENTS

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**1994 No. 2073**

**The Glasgow Underground (Rateable Values) (Scotland) Order 1994**

**Interpretation**

- 2.—(1) In this Order, unless the context otherwise requires—
- “the 1975 Act” means the Local Government (Scotland) Act 1975;
  - “the Executive” means the Strathclyde Passenger Transport Executive;
  - “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;
  - “non-domestic water rate” shall be construed in accordance with the provisions of section 40 of the Water (Scotland) Act 1980(1);
  - “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 Executive, means land which is used for the purposes of carrying on those parts of the Executive’s undertaking which are concerned with the carriage of passengers by underground railway and for ancillary purposes, 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(2));
  - “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 Executive includes a reference to lands and heritages which, if unoccupied, are owned by the Executive; 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.

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(1) 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.

(2) 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.