

---

STATUTORY INSTRUMENTS

---

**1994 No. 2079 (S.104)**

**RATING AND VALUATION**

**The Water Undertakings (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 Water Undertakings (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;

“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 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.

“non-domestic water rate” shall be construed in accordance with the provisions of section 40 of the Water (Scotland) Act 1980(3);

“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;

“water authority” means–

- (a) a water authority within the meaning of section 109(1) of the Water (Scotland) Act 1980; and
- (b) a water development board within the meaning of that section; and

“water undertaking” means an undertaking for the supply of water carried on by a water authority.

(2) Any reference in this Order to–

- (a) lands and heritages occupied by a water authority includes a reference to lands and heritages which, if unoccupied, are owned by that authority; 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 a water authority and used wholly or mainly for the purposes of the water undertaking carried on by that authority.

### **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 and apportionment of rateable values for the financial year 1994-95**

5. For the purposes of section 6(1) and (2) of the 1975 Act, in relation to the financial year 1994-95–

- (a) the aggregate amount of the rateable values of the prescribed class of lands and heritages occupied by each water authority specified in column 1 of the Schedule to this Order is prescribed as the amount specified in column 2 of that Schedule opposite the name of that water authority; and
- (b) the aggregate amount of the rateable values prescribed in relation to each water authority specified in column 1 of that Schedule is apportioned among the local authorities specified in column 3 of that Schedule opposite the name of that water authority in the amount shown opposite the name of each such local authority in column 4 of that Schedule.

### **Amendment of enactments**

6. The following amendments shall be made to the enactments specified in articles 7 and 8 below in their relation to the valuation of the prescribed class of lands and heritages for the financial year 1994-95.

---

(3) 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.

7. In section 6(1) of the Valuation and Rating (Scotland) Act 1956(4), 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”.

8.—(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 Water Undertakings (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, in relation to each water authority as defined in the 1994 Order, any lands and heritages within the class of lands and heritages prescribed in that Order together with the rateable values apportioned to the local authorities whose areas comprise or form part of the valuation area in accordance with article 5 of that Order;”.

(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 grounds 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**

9. The Water Undertakings (Rateable Values) (Scotland) Order 1993(5) is hereby revoked.

St Andrew’s House,  
Edinburgh  
29th July 1994

*Allan Stewart*  
Parliamentary Under Secretary of State, Scottish  
Office

---

(4) [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.

(5) [S.I. 1993/886](#).

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

## SCHEDULE

Article 5

Aggregate amount and apportionment of rateable values of prescribed class of lands and heritages of water undertakings for financial year 1994-5

<i>(1)</i> <i>Water authority</i>	<i>(2)</i> <i>Aggregate amount of rateable values</i>	<i>(3)</i> <i>Local authorities</i>	<i>(4)</i> <i>Apportioned amounts</i>
		<i>District Councils</i>	
Central Scotland Water Development Board	£ 1,241,868	Falkirk	
		Stirling	
		West Lothian	
		Clydebank	
		Cumbernauld and Kilsyth	
		Dumbarton	
		Monklands	
		Strathkelvin	
		Perth and Kinross	
£ 11,503			
58,046			
1,705			
1,061			
13,897			
556,489			
28,092			
335,931			
235,144			
Borders Regional Council	£ 514,211	Berwickshire	
		Ettrick and Lauderdale	
		Roxburgh	
		Tweeddale	

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

<i>(1)</i> <i>Water authority</i>	<i>(2)</i> <i>Aggregate amount of rateable values</i>	<i>(3)</i> <i>Local authorities</i>	<i>(4)</i> <i>Apportioned amounts</i>
		East Lothian	
		£ 98,594	
		181,815	
		177,150	
		56,490	
		162	
Central Regional Council	£ 2,773,339	Clackmannan	£ 245,486
		Falkirk	1,555,233
		Stirling	620,934
		Bearsden and Milngavie	249
		Cumbernauld and Kilsyth	235,609
		115,828	
		Strathkelvin	
Dumfries and Galloway Regional Council	£ 1,022,545	Annandale and Eskdale	£ 273,410
		367,191	
		Nithsdale	160,769
		Stewartry	221,175
		Wigtown	
Fife Regional Council	£ 2,029,402	Clackmannan	£ 208,419
		Dunfermline	553,934
		Kirkcaldy	497,131
		North East Fife	297,877
		Perth and Kinross	472,041
Grampian Regional Council	£ 2,408,903	Banff and Buchan	£ 527,650
		City of Aberdeen	930,486
		Gordon	186,709
			410,203

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

<i>(1)</i> <i>Water authority</i>	<i>(2)</i> <i>Aggregate amount of rateable values</i>	<i>(3)</i> <i>Local authorities</i>	<i>(4)</i> <i>Apportioned amounts</i>
		Kincardine and Deeside	353,855
		Moray	
Highland Regional Council	£ 1,300,822	Badenoch and Strathspey	£ 80,850
		Caithness	183,583
		Inverness	411,655
		Lochaber	109,921
		Nairn	55,852
		Ross and Cromarty	337,202
		Skye and Lochalsh	57,595
		Sutherland	64,164
Lothian Regional Council	£ 3,907,553	Ettrick and Lauderdale	£ 110,998
		Tweeddale	355,254
		City of Edinburgh	2,099,470
		East Lothian	461,993
		Midlothian	374,484
		West Lothian	494,040
		Clydesdale	11,314
Strathclyde Regional Council	£14,613,867	Tweeddale	
		Stirling	
		Argyll and Bute	
		Bearsden and Milngavie	
		Clydebank	
		Clydesdale	
		Cumnock and Doon Valley	

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

(1) Water authority	(2) Aggregate amount of rateable values	(3) Local authorities	(4) Apportioned amounts
		Cunninghame	
		Dumbarton	
		East Kilbride	
		Eastwood	
		City of Glasgow	
		Hamilton	
		Inverclyde	
		Kilmarnock and Loudoun	
		Kyle and Carrick	
		Monklands	
		Motherwell	
		Renfrew	
		Strathkelvin	
£ 86			
1,494,316			
368,041			
874,390			
238,089			
823,359			
250,583			
1,135,683			
531,045			
389,750			
384,164			
3,254,299			

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

<i>(1)</i> <i>Water authority</i>	<i>(2)</i> <i>Aggregate amount of rateable values</i>	<i>(3)</i> <i>Local authorities</i>	<i>(4)</i> <i>Apportioned amounts</i>
411,139			
581,541			
404,609			
1,011,402			
397,713			
764,477			
1,033,985			
265,196			
Tayside Regional Council	£ 1,888,908	Angus	£ 740,397
		City of Dundee	707,450
		Perth and Kinross	441,061
		<i>Islands Councils</i>	
Orkney Islands Council	£ 145,492	Orkney	£ 145,492
Shetland Islands Council	£ 184,149	Shetland	£ 184,149
Western Isles Islands Council	£ 186.057	Western Isles	£ 186.057

### 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 (“the prescribed class of lands and heritages”) occupied by the water authorities specified in column 1 of the Schedule to this Order (“the authorities”) and used wholly or mainly for the purposes of water undertakings carried on by the authorities.

The Order prescribes the aggregate amount of the rateable values of the prescribed class of lands and heritages for that financial year in the case of each authority specified in the Schedule. It also apportions that aggregate amount among local authorities in accordance with columns 3 and 4 of the Schedule to the Order (article 5).



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

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 water undertakings (articles 6 to 9).

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.