
STATUTORY INSTRUMENTS

1994 No. 912 (S.38)

RATING AND VALUATION

The Mines and Quarries (Rateable Values) (Scotland) Order 1994

Made - - - - 23rd March 1994

Coming into force - - 1st April 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 and commencement

1. This Order may be cited as the Mines and Quarries (Rateable Values) (Scotland) Order 1994 and shall come into force on 1st April 1994.

Interpretation

2. In this Order, unless the context otherwise requires—

“the 1954 Act” means the Mines and Quarries Act 1954(2);

“the 1956 Act” means the Valuation and Rating (Scotland) Act 1956(3);

“the 1975 Act” means the Local Government (Scotland) Act 1975;

“financial year” means the period of twelve months beginning with 1st April;

“mine” and “quarry” have the same meanings as in the 1954 Act but include a well or bore hole or a well and bore hole combined;

(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) 1954 c. 70.

(3) 1956 c. 60.

“net annual value” has the same meaning as in section 6(8) of the 1956 Act⁽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 any other expression which is used in this Order which is also used in the 1954 Act shall have the same meaning as in that Act.

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—

- (a) which consist of or include a mine or quarry; or
- (b) the whole or any part of which is occupied together with a mine or quarry in connection with its working, or the treatment, preparation, storage or removal of its minerals or products of its minerals or the removal of its refuse.

Rateable value

4. For the purposes of section 6(1) of the 1975 Act and in respect of the financial year 1994-95, the rateable value of any lands and heritages which fall within the prescribed class of lands and heritages shall be ascertained in accordance with the formula—

$$\left(A \times \frac{45}{100} + \left(B \times \frac{90}{100} \right) \right)$$

where—

A is that part (if any) of the net annual value of the lands and heritages attributable to those parts of the lands and heritages (other than buildings, plant and machinery, roads, shafts or adits and other works) occupied for the purpose of winning and working, grading, washing, grinding and crushing of minerals; and

B is the total net annual value of the lands and heritages, less A.

Amendment of enactments

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

6. In section 6(1) of the 1956 Act⁽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”.

7.—(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 Mines and Quarries (Rateable Values) (Scotland) Order 1994 (hereinafter in this Act referred to as “the 1994 Order”);”.

(2) 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 Mines and Quarries (Rateable Values)

⁽⁴⁾ Section 6(8) was amended by the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47), Schedule 6.

⁽⁵⁾ 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.

(Scotland) Order 1993(6) which were entered in the roll immediately before that date; and
(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 value thereof as ascertained in accordance with article 4 of that Order;”.

Revocation

8. The Mines and Quarries (Rateable Values) (Scotland) Order 1993 is hereby revoked.

St. Andrew’s House,
Edinburgh
23rd March 1994

Allan Stewart
Parliamentary Under Secretary of State, Scottish
Office

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

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 mines and quarries (article 3) (“the prescribed class”).

It provides (at article 4) that the rateable value of any lands and heritages which fall within the prescribed class should be an amount produced by deducting from their total net annual value—

- (a) 55% of the net annual value attributable to certain parts used for winning and working, grading, washing, grinding and crushing of minerals; and
- (b) 10% of the net annual value attributable to any other parts of the lands and heritages.

The Order also amends certain enactments relating to the valuation of the prescribed class and revokes the Order for financial year 1993-94 concerning certain mines and quarries (articles 5 to 8).