
STATUTORY INSTRUMENTS

1995 No. 368

The British Gas plc. (Rateable Values) (Scotland) Order 1995

Citation and commencement

1. This Order may be cited as the British Gas plc. (Rateable Values) (Scotland) Order 1995 and shall come into force on 1st April 1995.

Interpretation

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

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

“the Company” means 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⁽¹⁾;

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

“relevant pipeline” means any pipeline in Scotland occupied by the Company and having a design operating pressure exceeding 7 bars; 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,

(1) 1986 c. 44.

(2) 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16 and 19 and Schedule 12, Part II and by the Local Government Finance Act 1992, Schedule 11, paragraph 31, and is repealed (prospectively) by the Local Government etc. (Scotland) Act 1994, Schedule 14.

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 1995-96.

Aggregate amount of rateable values for financial years 1995-96 to 1999-2000

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—

- (a) for the financial year 1995-96, is hereby prescribed as £53,343,087;
- (b) for each of the following four financial years, shall be calculated in accordance with the formula—

$$£53,343,087 + \frac{£53,343,087 \times (A - B)}{B}$$

where—

A is the length of the relevant pipeline as at 31st March immediately preceding the financial year which commenced one year before the beginning of the financial year for which the calculation is being carried out; and

B is the length of the relevant pipeline as at 31st March 1994.

Apportionment of aggregate amount of rateable values

6.—(1) 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 1995-96 which is prescribed by article 5(a) above shall be apportioned among the local authorities specified in column 1 of Schedule 1 to this Order in the amount shown opposite the name of each such local authority in column 2 of that Schedule.

(2) For those purposes, the aggregate amount of the rateable values of the prescribed class of lands and heritages for each of the four financial years following financial year 1995-96 (ascertained in accordance with article 5(b) above) shall be apportioned among the local authorities specified in column 1 of Schedule 2 to this Order in accordance with the formula—

$$C \times \frac{D}{10,000}$$

where—

C is the aggregate amount for the financial year in question; and

D is the figure shown in column 2 of that Schedule opposite the name of the local authority in question.

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 1995-96 and the four following financial years.

8. In section 6(1) of the Valuation and Rating (Scotland) Act 1956⁽³⁾, 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 1995 (hereinafter in this Act referred to as “the 1995 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 1995 Order)”.

(3) After paragraph (g) of section 2(1) of that Act there shall be inserted the following paragraph:

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“(gg) by entering therein any lands and heritages within the class of lands and heritages prescribed in the 1995 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 paragraph (a) of section 2(2) of that Act, after the words “subsection (1)(a)” there shall be inserted the words “or (gg)”.

(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 1995 Order)”.

Revocation

10. The British Gas plc. (Rateable Values) (Scotland) Order 1994⁽⁴⁾ is hereby revoked.

St Andrew’s House,
Edinburgh
15th February 1995

George Kynoch
Parliamentary Under Secretary of State, Scottish
Office

(3) 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.

(4) S.I.1994/2069.