
STATUTORY INSTRUMENTS

1995 No. 548 (S.39)

RATING AND VALUATION

**The Non-Domestic Rates (Levyng)
(Scotland) Regulations 1995**

<i>Made</i>	- - - -	<i>2nd March 1995</i>
<i>Laid before Parliament</i>		<i>8th March 1995</i>
<i>Coming into force</i>	- -	<i>1st April 1995</i>

The Secretary of State, in exercise of the powers conferred upon him by section 153 of the Local Government etc. (Scotland) Act 1994⁽¹⁾ and of all other powers enabling him in that behalf, hereby makes the following Regulations

PART I
INTRODUCTORY

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rates (Levyng) (Scotland) Regulations 1995 and shall come into force on 1st April 1995.

Interpretation—general

2.—(1) In these Regulations, except where the context otherwise requires—

“the 1962 Act” means the Local Government (Financial Provisions etc.) (Scotland) Act 1962⁽²⁾;

“the 1966 Act” means the Local Government (Scotland) Act 1966⁽³⁾;

“the 1975 Act” means the Local Government (Scotland) Act 1975⁽⁴⁾;

“the 1992 Act” means the Local Government Finance Act 1992⁽⁵⁾;

(1) 1994 c. 39.
(2) 1962 c. 9.
(3) 1966 c. 51.
(4) 1975 c. 30.
(5) 1992 c. 14.

“new entry”, in relation to a split, merged or reorganised entry, means an entry in the roll taking effect from the day on which the merged, split or reorganised entry takes effect;

“new local government area” means a local government area referred to in section 1(2) of the Local Government etc. (Scotland) Act 1994;

“old entry”, in relation to a merged, split or reorganised entry, means an entry in the roll for the day immediately prior to the day from which the merged, split or reorganised entry takes effect;

“part residential subjects” has the meaning assigned to it in section 99(1) of the 1992 Act;

“rateable value”, in relation to lands and heritages and a particular date, means, subject to paragraph (2) and regulation 12(5) below—

- (a) in the case of part residential subjects, the rateable value entered in the roll for that date and apportioned to the non-residential use of those subjects; and
- (b) in any other case, the rateable value entered in the roll for that date in respect of those lands and heritages,

and includes a rateable value so entered with retrospective effect;

“rates” means non-domestic rates levied under section 7B of the 1975 Act⁽⁶⁾;

“the relevant year” means the period of 12 months beginning with 1st April 1995;

“the roll” means a valuation roll made up under section 1 of the 1975 Act.

(2) Where—

- (a) an appeal has been made to an assessor against any rateable value shown in the roll for 31st March 1995;
- (b) that appeal has been made within the appropriate period fixed by any enactment; and
- (c) the assessor would, if the roll had still been in force, have altered it as respects 31st March 1995 in response to the appeal,

any reference in these Regulations to the rateable value of lands and heritages on 31st March 1995 shall in such a case be construed as a reference to the rateable value which the assessor would have entered in the roll had it still been in force or, in the case of part residential subjects, to the rateable value which he would have so entered and apportioned to the non-residential use of those subjects.

Interpretation—mergers

3. In these Regulations—

- (a) “a merged entry” means any entry in the roll taking effect on a day in the relevant year as a result of lands and heritages shown in two or more old entries being shown in a single new entry, where—
 - (i) none of the lands and heritages shown in the relevant old entries are shown in a new entry, other than in the merged entry; and
 - (ii) the merged entry does not show any lands and heritages shown in an old entry, other than in the relevant old entries; and
- (b) “the relevant old entries”, in relation to a merged entry, means the old entries which showed the lands and heritages shown in the merged entry.

(6) Section 7B is inserted (with effect from 31st March 1995) by virtue of the 1992 Act, section 110(2) and S.I.1994/3152 and is amended (with effect from 1st April 1995) by virtue of the Local Government etc. (Scotland) Act 1994 (c. 39), Schedule 13, paragraph 100(4) and S.I. 1994/3150.

Interpretation—splits

4. In these Regulations—

- (a) “a split entry” means any entry in the roll taking effect on a day in the relevant year as a result of lands and heritages shown in a single old entry being shown in two or more new entries, where—
 - (i) none of those new entries show lands and heritages shown in an old entry, other than in the relevant old entry; and
 - (ii) no lands and heritages shown in the relevant old entry are shown in a new entry, other than in those new entries; and
- (b) “the relevant old entry”, in relation to a split entry, means the old entry which showed the lands and heritages shown in the split entry.

Interpretation—reorganisations

5. In these Regulations—

- (a) “a reorganised entry” means any entry in the roll taking effect on a day in the relevant year which is not a split or merged entry, and which shows lands and heritages—
 - (i) which were to any extent shown in two or more old entries; or
 - (ii) which are part only of lands and heritages shown in a single old entry and the other part of which is shown to any extent in one or more other new entries;
- (b) “reorganisation” means a situation where, with effect from a day in the relevant year, lands and heritages shown immediately before that day in two or more old entries are shown in two or more new entries, each of which is a reorganised entry; and
- (c) “the relevant old entries”, in relation to a reorganised entry, means the old entries affected by the reorganisation which gave rise to that entry.

PART II

LANDS AND HERITAGES ON ROLL ON 1ST APRIL 1995

Application of Part II

- 6.—**(1) Subject to paragraphs (2) to (4) below, this Part applies to lands and heritages—
- (a) which are shown in the roll on 1st April 1995; and
 - (b) in respect of all or any part of which there is an entry, or are entries, in the roll on 31st March 1995.
- (2) This Part shall not apply to lands and heritages shown in an entry in the roll on 1st April 1995 if—
- (a) that entry shows a nil rateable value; or
 - (b) the only lands and heritages shown in that entry which are to any extent shown in the roll on 31st March 1995 then have a nil rateable value.
- (3) This Part shall not apply to lands and heritages which are occupied on 1st April 1995 by the British Waterways Board, Mercury Communications Limited or British Telecommunications plc if—

- (a) those lands and heritages are not shown in a single entry in the roll authorised by the Non-Domestic Rating (Telecommunications and Canals) (Scotland) Order 1995(7); and
- (b) they are part only of lands and heritages which on 31st March 1995—
 - (i) are shown in a single entry in the roll; and
 - (ii) do not have their rateable value prescribed in an order made under section 6 of the 1995 Act(8).

(4) This Part shall cease, as from the date of any merged, split or reorganised entry taking effect subsequent to 1st April 1995, to apply to the lands and heritages shown in that entry.

Amount payable as rates

7. Where the notional liability in respect of any lands and heritages to which this Part applies and a day in the relevant year is—

- (a) more than their upper transitional limit for that day (ascertained in accordance with regulation 9 below), the amount payable as rates in respect of those lands and heritages and that day shall, subject to Part IV below, be that upper transitional limit;
- (b) less than their lower transitional limit for that day (ascertained in accordance with regulation 10 below), the amount so payable shall, subject to that Part, be that lower transitional limit.

Notional liability

8. The notional liability in respect of any lands and heritages and any day shall be calculated in accordance with the formula—

$$\frac{RV \times 0.432}{366}$$

where—

RV is the rateable value for those lands and heritages and that day.

Upper transitional limit

9.—(1) The upper transitional limit in respect of any lands and heritages and any day shall, subject to regulation 17 below, be calculated in accordance with the formula—

$$\frac{BL \times AUF}{366}$$

where—

BL is the base liability in respect of those lands and heritages, ascertained in accordance with regulations 11 to 16 below; and

AUF is the appropriate upper figure in respect of those lands and heritages, ascertained in accordance with paragraph (2) below.

- (2) The appropriate upper figure in respect of lands and heritages is—

(7) S.I. 1995/239.

(8) 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 6(5A) and (8) was inserted by the Local Government etc. (Scotland) Act 1994, sections 160 and 157.

- (a) 1.124, where the lands and heritages have a rateable value of £10,000 or more on 1st April 1995;
- (b) 1.073, where the lands and heritages are part residential subjects with a rateable value of less than £10,000 on that date; and
- (c) 1.099, in any other case.

Lower transitional limit

10.—(1) The lower transitional limit in respect of any lands and heritages and any day shall, subject to regulation 17 below, be calculated in accordance with the formula—

$$\frac{BL \times ALF}{366}$$

where—

BL has the same meaning as in regulation 9(1) above; and

ALF is the appropriate lower figure in respect of those lands and heritages, ascertained in accordance with paragraph (2) below.

(2) The appropriate lower figure in respect of lands and heritages is—

- (a) 0.971, where the lands and heritages have a rateable value of £10,000 or more on 1st April 1995; and
- (b) 0.92, in any other case.

Base liability

11. The base liability in respect of any lands and heritages shall, except in the cases specified in regulations 13 to 16 below, be calculated in accordance with the formula—

$$AFRV \times AP$$

where—

AFRV is the appropriate former rateable value of those lands and heritages, ascertained in accordance with regulation 12 below; and

AP is the appropriate poundage for those lands and heritages, being—

- (a) in the case of lands and heritages situated in the area of an islands council, the figure specified in column 2 of the Schedule to the Non-Domestic Rates (Scotland) Order 1994(9) in respect of the islands council in question;
- (b) in any other case, the total of the figures specified in that column in respect of the district and regional councils in the areas of which the lands and heritages are situated.

Appropriate former rateable value

12.—(1) The appropriate former rateable value of lands and heritages shall be ascertained in accordance with the following provisions of this regulation.

(2) Where lands and heritages are shown in a merged entry taking effect on 1st April 1995, the appropriate former rateable value of those lands and heritages shall be the total of the rateable values shown in the relevant old entries.

(3) Where lands and heritages are shown in a split or reorganised entry taking effect on 1st April 1995, the appropriate former rateable value of those lands and heritages shall be calculated in accordance with the formula—

$$\frac{RV}{1.2}$$

where—

RV is the rateable value of those lands and heritages on 1st April 1995.

(4) In a case not covered by paragraph (2) or (3) above, the appropriate former rateable value of lands and heritages shall be their rateable value on 31st March 1995.

(5) Any reference in—

- (a) paragraph (2) above to the rateable value shown in a relevant old entry; or
- (b) paragraph (4) above to the rateable value of lands and heritages on 31st March 1995,

shall, in the case of lands and heritages for which a notional rateable value determined under regulation 4 of the Non-Domestic Rates (Levying) (Scotland) Regulations 1993⁽¹⁰⁾ has effect as regards that date, be treated—

- (i) where the lands and heritages are not part residential subjects on that date, as a reference to that notional rateable value; and
- (ii) in any other case, as a reference to the notional rateable value apportioned to non-residential use under regulation 8(2) of those Regulations.

Base liability—electricity industry

13.—(1) The base liability of any lands and heritages which are on 1st April 1995 occupied by Scottish Power plc and are on that date within the class prescribed by—

- (a) article 3 of the Electricity Transmission Lands (Rateable Values) (Scotland) Order 1995⁽¹¹⁾, shall be the amount specified in column 2 of Schedule 1 to these Regulations;
- (b) article 3 of the Electricity Distribution Lands (Rateable Values) (Scotland) Order 1995⁽¹²⁾, shall be the amount specified in column 3 of that Schedule;
- (c) article 3 of the Electricity Generation Lands (Rateable Values) (Scotland) Order 1995⁽¹³⁾, shall be the amount specified in column 4 of that Schedule,

opposite the name of the local authority (as specified in column 1 of that Schedule) within the area of which those lands and heritages are situated.

(2) The base liability of any lands and heritages which are on 1st April 1995 occupied by Scottish Hydro-Electric plc and are on that date within the class prescribed by—

- (a) article 3 of the Electricity Transmission Lands (Rateable Values) (Scotland) Order 1995, shall be the amount specified in column 2 of Schedule 2 to these Regulations;
- (b) article 3 of the Electricity Distribution Lands (Rateable Values) (Scotland) Order 1995, shall be the amount specified in column 3 of that Schedule;
- (c) article 3 of the Electricity Generation Lands (Rateable Values) (Scotland) Order 1995, shall be the amount specified in column 4 of that Schedule,

opposite the name of the local authority (as specified in column 1 of that Schedule) within the area of which those lands and heritages are situated.

⁽¹⁰⁾ S.I. 1993/234.

⁽¹¹⁾ S.I. 1995/370.

⁽¹²⁾ S.I. 1995/373.

⁽¹³⁾ S.I. 1995/369.

Base liability—railways

14. The base liability of any lands and heritages which have their rateable value for 1st April 1995 prescribed in an order made (whether or not before the making of these Regulations) under section 6 of the 1975 Act and are on that date occupied by—

- (a) Railtrack plc, shall be the amount specified in column 2 of Schedule 3 to these Regulations;
- (b) the British Railways Board, shall be the amount specified in column 3 of that Schedule,

opposite the name of the local authority (as specified in column 1 of that Schedule) within the area of which those lands and heritages are situated.

Base liability—electricity generators

15. The base liability of any lands and heritages which are on 1st April 1995 within the class prescribed by article 3 of the Electricity Generators (Aluminium) (Rateable Values) (Scotland) Order 1995(14) and which are on that date occupied by—

- (a) the Lochaber Power Company, shall be £379,805;
- (b) Alcan Aluminium UK Ltd., shall be £110,398.

Base liability—canals and telecommunications

16.—(1) This regulation applies to—

- (a) lands and heritages which are the subject of a single entry in the roll on 1st April 1995 by virtue of article 3 of the Non-Domestic Rating (Telecommunications and Canals) (Scotland) Order 1995(15); and
- (b) lands and heritages which are the subject of a single entry in the roll on that date by virtue of article 2 of that Order and are then occupied by—
 - (i) Mercury Communications Limited; or
 - (ii) British Telecommunications plc.

(2) The base liability in respect of lands and heritages to which this regulation applies shall be calculated in accordance with the formula—

$$PA + TCBL$$

where—

PA is the prescribed amount (if any) for those lands and heritages, ascertained in accordance with paragraph (3) below; and

TCBL is the total conventional base liability for those lands and heritages, ascertained in accordance with paragraphs (4) and (5) below.

(3) The prescribed amount for any lands and heritages shall be the amount which is specified in Schedule 4 to these Regulations—

- (a) in whichever of columns 2, 3 and 4 bears the heading applicable to the provision in paragraph (1) above within which the lands and heritages fall; and
- (b) opposite the name of the new local government area (as specified in column 1) within which the lands and heritages are situated.

(14) S.I. 1995/372.

(15) S.I. 1995/239.

(4) The total conventional base liability for lands and heritages shown in a single entry in the roll on 1st April 1995 shall be calculated by adding together the appropriate amounts in respect of all entries in the roll on 31st March 1995 relating to lands and heritages which—

- (a) are to any extent included in that single entry; and
- (b) do not have their rateable value for 31st March 1995 prescribed in an order made under section 6 of the 1975 Act.

(5) For the purposes of paragraph (4) above, the appropriate amount in respect of an entry shall be calculated in accordance with the formula—

$$RV \times AP$$

where—

RV is the rateable value shown in that entry or, where a notional rateable value determined under regulation 4 of the Non-Domestic Rates (Levy) (Scotland) Regulations 1993 has effect as regards 31st March 1995 and the lands and heritages shown in that entry, that notional rateable value; and

AP is the appropriate poundage for the lands and heritages shown in that entry, ascertained in accordance with the definition of “AP” in regulation 11 above.

Changes in rateable value after 1st April 1995

17.—(1) Where the rateable value of lands and heritages to which this Part applies is increased with effect from a day in the relevant year subsequent to 1st April 1995, the upper and lower transitional limits in respect of those lands and heritages shall, as regards days in that year on and after that effective day, be calculated in accordance with the formula—

$$TL + \frac{(IRV - RV) \times 0.432}{366}$$

where—

TL is the upper, or as the case may be the lower, transitional limit in respect of those lands and heritages and the day immediately prior to the effective day;

IRV is the increased rateable value of those lands and heritages; and

RV is their rateable value immediately prior to the effective day.

(2) Where the rateable value of lands and heritages to which this Part applies is reduced with effect from a day in the relevant year subsequent to 1st April 1995, as a result of—

- (a) a material change of circumstances (within the meaning of section 37(1) of the 1975 Act⁽¹⁶⁾); or
- (b) the assessor amending or adding an apportionment note under paragraph 2 of Schedule 5 to the 1992 Act,

the upper and lower transitional limits in respect of those lands and heritages shall, as regards days in that year on and after that effective day, be calculated in accordance with the formula—

$$TL \times \frac{RRV}{RV}$$

where—

TL and RV have the same meanings as in paragraph (1) above; and

⁽¹⁶⁾ The relevant definition in section 37(1) was amended by the Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31), section 20 and Schedule 2, paragraph 17, by the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47), Schedule 6, and (prospectively) by the Local Government etc. (Scotland) Act 1994, Schedule 13, paragraph 100(8).

RRV is the reduced rateable value of those lands and heritages.

PART III

MERGERS, SPLITS AND REORGANISATIONS AFTER 1ST APRIL 1995

Application of Part III

18.—(1) Where lands and heritages are shown in a merged, split or reorganised entry with effect from a day in the relevant year subsequent to 1st April 1995, this Part shall, subject to paragraph (2) below, apply to those lands and heritages as from that effective day.

(2) This Part shall not apply to lands and heritages shown—

(a) in a merged or reorganised entry, if that entry does not show (in whole or in part) any lands and heritages in respect of which—

- (i) either paragraph (a) or paragraph (b) of regulation 7 above; or
- (ii) this Part,

applied as regards the day immediately prior to the effective date of that entry;

(b) in a split entry, if—

- (i) neither of those paragraphs; nor
- (ii) this Part,

applied in respect of the lands and heritages shown in the relevant old entry and the day immediately prior to the effective date of the split entry.

Mergers and reorganisations—amount payable as rates

19.—(1) Where lands and heritages to which this Part applies are shown in a merged or reorganised entry, the amount payable as rates in respect of those lands and heritages and a day in the relevant year shall, subject to regulation 21 and Part IV below, be calculated in accordance with the formula—

$$\text{TAL} \times \frac{\text{RV}}{\text{TORV}}$$

where—

TAL is the total of the applicable liabilities in respect of each relevant old entry, ascertained in accordance with paragraph (2) below;

RV is the rateable value shown in the merged or reorganised entry; and

TORV is the total old rateable value, being the total of the rateable values shown in the relevant old entries.

(2) For the purposes of paragraph (1) above, the applicable liability in respect of an old entry is—

(a) where paragraph (a) or (b) of regulation 7 above applies in respect of the lands and heritages shown in that entry and the day immediately prior to the effective date of the merged or reorganised entry, the amount determined under the applicable paragraph (before application of Part IV below);

(b) where this Part applies in respect of those lands and heritages and that day, the amount determined under this Part (before application of Part IV below); and

(c) in any other case, the amount calculated in accordance with the formula—

$$RV \times \frac{0.432}{366}$$

where—

RV is the rateable value shown in the old entry.

Splits—amount payable as rates

20. Where lands and heritages to which this Part applies are shown in a split entry, the amount payable as rates in respect of those lands and heritages and a day in the relevant year shall, subject to regulation 21 and Part IV below, be calculated in accordance with the formula—

$$AD \times \frac{RV}{ORV}$$

where—

AD is the amount determined under paragraph (a) or (b) of regulation 7 above, or as the case may be this Part, (before application of Part IV below) in respect of the lands and heritages shown in the relevant old entry and the day immediately prior to the effective date of the split entry;

RV is the rateable value shown in the split entry; and

ORV is the old rateable value, being the rateable value shown in the relevant old entry.

Changes in rateable value

21.—(1) Where the rateable value of lands and heritages to which this Part applies is increased with effect from a day in the relevant year, the amount payable as rates in respect of those lands and heritages and any day in the relevant year on or after that effective day shall, subject to Part IV below, be calculated in accordance with the formula—

$$AD + \frac{(IRV-RV) \times 0.432}{366}$$

where—

AD is the amount determined under regulation 19(1) or 20 above (before application of Part IV below) in respect of those lands and heritages and the day immediately prior to the effective day;

IRV is the increased rateable value of those lands and heritages; and

RV is their rateable value immediately prior to the effective day.

(2) Where the rateable value of lands and heritages to which this Part applies is reduced with effect from a day in the relevant year, the amount payable as rates in respect of those lands and heritages and any day in the relevant year on or after that effective day shall, subject to Part IV below, be calculated in accordance with the formula—

$$AD \times \frac{RRV}{RV}$$

where—

AD and RV have the same meanings as in paragraph (1) above; and

RRV is the reduced rateable value of those lands and heritages.

(3) Where the rateable value of lands and heritages is changed for a second or subsequent time whilst this Part applies to them, paragraphs (1) and (2) above shall have effect with the substitution,

in the definition of “AD” in paragraph (1), for the words “regulation 19(1) or 20 above” of the words “this paragraph or paragraph (2) below”.

PART IV

REDUCTIONS, REMISSIONS AND EXEMPTIONS

Charitable and other reductions

22.—(1) This regulation has effect for determining the amount payable as rates in respect of lands and heritages and a day in the relevant year where—

- (a) that amount falls to be reduced by virtue of one or more of the following enactments:—
 - (i) section 4(2) of the 1962 Act(17);
 - (ii) section 24(3) of the 1966 Act(18);
 - (iii) the Rating (Disabled Persons) Act 1978(19);
- (b) regulation 7 or Part III above has effect as regards those lands and heritages and that day; and
- (c) regulation 23 below does not have effect.

(2) Where this regulation has effect, the amount payable shall be determined by applying the enactments referred to in paragraph (1)(a) above to the amount determined under regulation 7 or Part III above, as the case may be, in the same manner as those enactments are applied to the full amount payable as rates in respect of lands and heritages and a day in a case where neither regulation 7 nor Part III above has effect.

Partially unoccupied lands and heritages

23.—(1) This regulation has effect for determining the amount payable as rates in respect of lands and heritages and a day in the relevant year where—

- (a) on that day those lands and heritages are the subject of an apportionment under section 24A of the 1966 Act(20); and
- (b) regulation 7 or Part III above has effect as regards those lands and heritages and that day.

(2) Where this regulation has effect, the amount payable shall, subject to paragraph (3) below, be calculated in accordance with the formula—

$$A \times \frac{ARV}{RV}$$

where—

A is the amount for the day determined under regulation 7 or Part III above, as the case may be;

ARV is the applicable rateable value, being the rateable value treated for rating purposes as the rateable value of the lands and heritages in terms of subsection (2), or as the case may be subsection (4), of section 24A of the 1966 Act; and

(17) Section 4(2) was amended by the Local Government (Miscellaneous Provisions) (Scotland) Act 1981 (c. 23), section 5(a) and Schedule 4, the Local Government and Planning (Scotland) Act 1982 (c. 43), section 5(1)(a) and the Local Government Finance Act 1988 (c. 41), Schedule 12, paragraph 7.

(18) Section 24 is substituted (with effect from 1st April 1995) by virtue of the Local Government etc. (Scotland) Act 1994, section 154 and S.I. 1994/3150.

(19) 1978 c. 40.

(20) Section 24A is inserted (with effect from 1st April 1995) by virtue of the Local Government etc. (Scotland) Act 1994, section 155 and S.I. 1994/3150.

RV is the rateable value shown in the roll for those lands and heritages.

(3) Where—

- (a) this regulation has effect as regards lands and heritages and a day; and
- (b) the amount payable as rates in respect of those lands and heritages and that day falls to be reduced by virtue of an enactment referred to in paragraph (1)(a)(i) or (iii) of regulation 22 above,

the amount payable shall be determined in accordance with paragraph (2) of that regulation, but as if for the words “regulation 7 or Part III above, as the case may be,” in that paragraph there were substituted the words “regulation 23(2) below”.

Exemptions and discretionary reductions and remissions

24. Nothing in these Regulations—

- (a) shall require rates to be paid in respect of lands and heritages and a day where those lands and heritages are under any enactment entirely exempt from rates for that day; or
- (b) shall prejudice the power of a rating authority to grant a reduction or remission of rates under section 4(5) of the 1962 Act⁽²¹⁾ or section 25A of the 1966 Act⁽²²⁾.

St Andrew’s House,
Edinburgh
2nd March 1995

George Kynoch
Parliamentary Under Secretary of State, Scottish
Office

(21) Section 4(5) was amended by the Local Government and Planning (Scotland) Act 1982, section 5(1)(b) and is amended (with effect from 1st April 1995) by virtue of the Local Government etc. (Scotland) Act 1994, Schedule 13, paragraph 57 and S.I. 1994/3150.

(22) Section 25A is inserted (with effect from 1st April 1995) by virtue of the Local Government etc. (Scotland) Act 1994, section 156 and S.I. 1994/3150.

SCHEDULE 1

Regulation 13(1)

SCOTTISH POWER PLC — BASE LIABILITIES

Column 1 Local Authority	Column 2 Transmission £	Column 3 Distribution £	Column 4 Generation £
<i>District Councils</i>			
Berwickshire	281,807	88,178	
Ettrick & Lauderdale	358,266	151,224	
Roxburgh	121,062	162,489	
Tweeddale		60,495	
Clackmannan	169,883	133,095	
Falkirk	391,184	472,115	
Stirling	543,912	162,094	
Annandale & Eskdale	550,797	128,935	
Nithsdale	146,351	163,227	
Stewartry	430,764	81,139	322,287
Wigtown	293,305	96,292	17,101
Dunfermline	372,181	400,778	10,150,508
Kirkcaldy	249,234	587,189	223,375
North East Fife	94,204	259,472	
East Lothian	331,136	281,172	4,541,574
Edinburgh City	394,433	1,379,119	
Midlothian	122,079	228,370	
West Lothian	329,297	490,699	
Argyll & Bute	145,949		1,513,249
Bearsden & Milngavie	67,303	76,384	
Clydebank	28,628	179,956	
Clydesdale	223,463	175,153	63,469
Cumbernauld & Kilsyth	108,291	272,707	
Cumnock & Doon Valley	130,925	137,907	187
Cunninghame	440,014	447,460	
Dumbarton	374,559	228,357	
East Kilbride	180,613	353,357	
Eastwood	83,910	110,320	
Glasgow City	405,506	2,660,607	221,472

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Column 1 Local Authority	Column 2 Transmission £	Column 3 Distribution £	Column 4 Generation £
Hamilton	137,257	315,567	
Inverclyde	215,443	262,781	
Kilmarnock & Loudoun	270,316	275,677	
Kyle & Carrick	220,496	354,624	3,380
Monklands	89,049	296,322	
Motherwell	233,021	419,767	
Renfrew	643,058	706,271	
Strathkelvin	99,357	198,511	
Perth & Kinross	24,215		

SCHEDULE 2

Regulation 13(2)

SCOTTISH HYDRO-ELECTRIC PLC — BASE LIABILITIES

Column 1 Local Authority	Column 2 Transmission £	Column 3 Distribution £	Column 4 Generation £
<i>District Councils</i>			
Clackmannan		2,291	
Stirling		132,698	91,329
Aberdeen City	45,979	898,651	
Banff & Buchan	116,438	389,887	4,131,994
Gordon	262,548	267,872	
Kincardine & Deeside	128,197	188,662	
Moray	239,985	354,628	
Badenoch & Strathspey	157,175	54,073	51,776
Caithness	70,758	152,130	
Inverness	272,498	223,103	1,735,549
Lochaber	73,124	110,819	155,875
Nairn	32,077	40,588	
Ross & Cromarty	152,571	242,924	438,267
Skye & Lochalsh	62,880	70,760	46,080
Sutherland	237,362	97,121	124,713
Argyll & Bute	238,817	381,005	436,622

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Column 1 Local Authority	Column 2 Transmission £	Column 3 Distribution £	Column 4 Generation £
Cunninghame		42,083	372
Dumbarton	71,524	11,387	478,751
Angus	149,779	421,664	
Dundee City	135,616	806,619	
Perth & Kinross	471,766	588,144	1,122,782
<i>Islands Councils</i>			
Orkney		114,079	117,083
Shetland		121,282	211,080
Western Isles		192,452	235,409

SCHEDULE 3

Regulation 14

RAILWAYS — BASE LIABILITIES

Column 1 Local Authority	Column 2 Railtrack plc £	Column 3 British Railways Board £
<i>District Councils</i>		
Berwickshire	7,174	
Clackmannan	5,568	
Falkirk	127,984	
Stirling	152,955	3,280
Annandale & Eskdale	47,292	164
Nithsdale	30,223	
Wigtown	7,415	
Dunfermline	112,636	
Kirkcaldy	131,741	11,458
North East Fife	83,355	1,265
Aberdeen City	116,227	29,931
Gordon	34,517	
Kincardine & Deeside	36,061	
Moray	40,629	
Badenoch & Strathspey	7,385	
Caithness	13,318	
Inverness	79,140	6,075

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Column 1 Local Authority	Column 2 Railtrack plc £	Column 3 British Railways Board £
Lochaber	49,478	
Nairn	4,809	
Ross & Cromarty	11,799	
Skye & Lochalsh	1,590	
Sutherland	8,109	
East Lothian	150,843	
Edinburgh City	806,076	93,931
Midlothian	68,908	5,714
West Lothian	173,295	
Argyll & Bute	9,545	
Bearsden & Milngavie	15,372	
Clydebank	28,798	
Clydesdale	23,511	1,956
Cumbernauld & Kilsyth	7,127	
Cumnock & Doon Valley	27,799	
Cunninghame	227,087	1,505
Dumbarton	163,757	
East Kilbride	8,613	
Eastwood	11,984	
Glasgow City	1,890,093	104,969
Hamilton	31,773	
Inverclyde	73,017	
Kilmarnock & Loudoun	68,736	734
Kyle & Carrick	316,986	39,271
Monklands	46,186	13,766
Motherwell	194,120	3,728
Renfrew	211,767	
Strathkelvin	32,040	4,078
Angus	50,035	
Dundee City	68,671	
Perth & Kinross	428,386	7,064

SCHEDULE 4

Regulation 16(3)

CANALS AND TELECOMMUNICATIONS — PRESCRIBED AMOUNTS

Column 1 New Local Government Area	Column 2 Regulation 16(1)(a) £	Column 3 Regulation 16(1)(b) (i) £	Column 4 Regulation 16(1)(b) (ii) £
City of Aberdeen		4,559	589,252
Aberdeenshire		44,742	348,289
Angus		10,319	208,414
Argyll & Bute	961		214,433
East Ayrshire		10,408	210,608
North Ayrshire		5,342	248,493
South Ayrshire			245,829
The Borders		35,794	205,625
Clackmannan		5,088	72,922
Dumbarton & Clydebank	197		189,346
Dumfries & Galloway		23,324	277,222
East Dunbartonshire	341		166,877
City of Dundee		4,712	338,632
City of Edinburgh	304	131,689	1,320,476
Falkirk	615	4,961	248,380
Fife		40,533	629,897
City of Glasgow	329	82,366	1,717,915
Highland	2,193		455,458
Inverclyde			158,021
North Lanarkshire	265	26,180	544,858
South Lanarkshire	29	17,539	604,518
East Lothian		5,289	151,267
Midlothian			127,997
West Lothian	502	10,429	269,623
Moray			143,568
Orkney Islands			41,342
Perthshire & Kinross		24,962	282,877
East Renfrewshire		5,592	118,575
Renfrewshire		4,626	373,355
Shetland Islands			47,720

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Column 1	Column 2	Column 3	Column 4
New Local Government Area	Regulation 16(1)(a) £	Regulation 16(1)(b) (i) £	Regulation 16(1)(b) (ii) £
Stirling		10,472	186,580
Western Isles			57,214

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provision as to the amount payable in certain circumstances as non-domestic rates in respect of property in Scotland. They apply only to financial year 1995-96 (“the relevant year”).

Part I makes provision as to citation, commencement and interpretation.

Part II deals with amounts payable in respect of property which is shown in the valuation roll as at 1st April 1995. The Part ceases to apply to property if and when it becomes the subject of a merged, split or reorganised entry in the valuation roll taking effect during the relevant year. For every day of the relevant year, the notional rates liability for a property (basically, the full amount ordinarily payable as rates) must be compared against that property’s upper and lower transitional limits. If the notional liability is more than the upper limit or less than the lower limit, the amount payable will be equal to the upper or lower limit, as the case may be (regulation 7). Upper and lower transitional limits are calculated by multiplying a property’s notional rates liability for 1994/95 (its “base liability”) by set figures (regulations 9 and 10). Regulations 11 and 12 make provision for the calculation of base liability in most cases. Regulations 13 to 16, and Schedules 1 to 4, provide special rules for the calculation of base liability in respect of certain property occupied in connection with the electricity and telecommunications industries and in respect of certain canals and railway properties. Regulation 17 specifies how transitional limits are to be recalculated in cases where the rateable value of property changes during the relevant year.

Part III makes provision for the situation where property is shown in a merged, split or reorganised entry in the valuation roll which takes effect during the relevant year. If the amount of rates payable in respect of any component of the property shown in the new entry was being determined under these Regulations immediately prior to that entry taking effect, then Part III applies to determine the amount payable in respect of that property for the rest of the year. That amount is calculated by apportioning or aggregating, as the case may be, the amount or amounts payable immediately prior to the effective date of the new entry in respect of the property affected by the new entry (regulations 19 and 20). Regulation 21 provides for amounts payable to be recalculated if there is a change in the rateable value of property whilst Part III applies to it.

Part IV deals with reductions, remissions and exemptions. Nothing in the Regulations requires the payment of rates on property which is entirely exempt from rates under any other enactment, or prejudices the power of a rating authority to grant discretionary reductions or remissions (regulation 24). Regulations 22 and 23 provide for reductions under other enactments to apply in cases where the amount payable is determined under Part II or III in the same way as they apply in cases where these Regulations do not have effect.

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