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STATUTORY INSTRUMENTS

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**1995 No. 930**

**The British Railways Board (Rateable Values) (Scotland) Order 1995**

**Citation and commencement**

1. This Order may be cited as the British Railways Board (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 Board” means the British Railways Board;

“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;

“the Company” means Railtrack PLC;

“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 Board or the Company, means land which is used for the purposes of carrying on the undertaking of the Board or the Company, 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)); and

“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 Board includes a reference to lands and heritages which, if unoccupied, are owned by the Board; and

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16 and 19 and Schedule 12, Part II and by the Local Government Finance Act 1992, Schedule 11, paragraph 31, and is repealed (prospectively) by the Local Government etc.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

(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.

- (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.—(1)** 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 (other than the lands and heritages mentioned in paragraph (2) below) occupied by the Board and used wholly or mainly for the purposes of the parts of the undertaking of the Board which are concerned with the carriage of goods and passengers by rail, or for purposes ancillary to those purposes.

(2) The lands and heritages mentioned in this paragraph are lands and heritages consisting of or comprising—

- (a) premises used as a shop, hotel, museum or place of public refreshment;
- (b) premises used wholly or mainly as office premises occupied by the Board which are not situated on operational land of the Board or on operational land of the Company;
- (c) premises (other than premises used in connection with the collection and delivery of parcels, goods or merchandise conveyed or to be conveyed by rail) used wholly or in part for purposes concerned with the carriage of goods or passengers by road transport or sea transport or with harbours, or for purposes incidental to such purposes;
- (d) premises used for more than one of the foregoing purposes; or
- (e) premises or rights so let out as to be capable of separate assessment.

### **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.—(1)** 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 £625,000;
- (b) for each of the following four financial years, shall be calculated in accordance with the formula—

$$\frac{A}{527,852} \times £625,000$$

where—

A is the total of the relevant figures for each local authority area in Scotland (other than the areas of the councils for the Orkney Islands, the Shetland Islands and the Western Isles) for the financial year in question, calculated as provided for in paragraph (2) below.

(2) The relevant figure for a local authority area and a financial year shall be calculated in accordance with the formula—

$$B \times C$$

where—

B is the total area (measured in hectares) of lands and heritages within the prescribed class of lands and heritages which are situated in the area of the local authority in question on the day

falling 1 year prior to the beginning of the financial year for which the calculation is being carried out; and

C is the figure appearing opposite the name of that local authority in column 2 of Schedule 1 to this Order.

(3) Where (apart from this paragraph) the total area of lands and heritages ascertained for the purposes of the definition of “B” in paragraph (2) above would include a fraction of a hectare—

- (a) the fraction shall be made up to one hectare if it exceeds 0.5 of a hectare; and
- (b) the fraction shall be ignored if it is 0.5 of a hectare or less.

### **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(1)(a) above shall be apportioned among the local authorities specified in column 1 of Schedule 2 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 the financial year 1995-96 (calculated in accordance with article 5(1)(b) above) shall be apportioned among local authorities in accordance with the formula—

$$D \times \frac{E}{A}$$

where—

D is the aggregate amount for the financial year in question;

E is the relevant figure for the area of the local authority and the financial year in question, calculated as provided for in regulation 5(2) above; and

A has the same meaning as in regulation 5(1) above.

### **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 Railways Board (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)”.

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(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.

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

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

“(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)”.

St Andrew’s House,  
Edinburgh  
30th March 1995

*George Kynoch*  
Parliamentary Under Secretary of State, Scottish  
Office