SCOTTISH STATUTORY INSTRUMENTS

# 2003 No. 187

# RATING AND VALUATION

## The Water Undertakings (Rateable Values) (Scotland) Order 2003

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| *Made - - - -* | *10th March 2003* |
| *Coming into force - -* | *31st March 2003* |

The Scottish Ministers, in exercise of the powers conferred by sections 6, 35 and 37(1) of the Local Government (Scotland) Act 1975(**1**) and of all other powers enabling them in that behalf, and after consultation with such associations of local authorities, and of persons carrying on undertakings, as appeared to them to be concerned, and with such local authorities, persons or associations of persons with whom consultation appeared to them to be desirable, all in accordance with section 6(4) of the said Act, hereby make the following Order, a draft of which has, in accordance with section 6(7) of that Act, been laid before, and approved by resolution of the Scottish Parliament:

### Citation and commencement

**1.** This Order may be cited as the Water Undertakings (Rateable Values) (Scotland) Order 2003(**2**) and shall come into force on 31st March 2003 but shall have effect as from 1st April 2002.

### Interpretation

**2.**—(1) In this Order–

"the 1975 Act" means the Local Government (Scotland) Act 1975;

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

"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–

(**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) were 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paragraph 11 and amended by the Local Government Finance Act 1992 (c. 14), Schedule 13, paragraph 42; section 6(1A) was repealed by the Local Government etc. (Scotland) Act 1994 (c. 39), Schedule 14; section 6(5A) and (8) was inserted by the Local Government etc. (Scotland) Act 1994, sections 160 and 157; 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). The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c. 46).

(**2**) In terms of section 6(6) of the Local Government (Scotland) Act 1975, an Order under that section may provide that the Order shall have effect from the beginning of the financial year in which it is made.

(a) lands and heritages occupied by Scottish Water(**3**) includes a reference to lands and heritages which, if unoccupied, are owned by it; 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 Scottish Water and wholly or mainly used for the purposes of the supply of water carried on by it.

**Aggregate amount of rateable values for financial years 2002-03 to 2004-05**

**4.** 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 for each of the financial years 2002 03, 2003 04 and 2004-05 is hereby prescribed as £32,000,000.

**Apportionment of aggregate amount of rateable values among local authorities**

**5.** For the purposes of section 6(2) of the 1975 Act, the aggregate amount, as prescribed by article 4 above, of the rateable values of the prescribed class of lands and heritages for each of the financial years 2002-03, 2003-04 and 2004-05 shall be apportioned among the local authorities specified in column 1 of the Schedule to this Order in the amount shown opposite the name of each such local authority in column 2 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 2002-03 and the two following financial years.

**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 under section 6 of the Local Government (Scotland) Act 1975 (c. 30)".

**8.**—(1) In section 2(1)(c) of the 1975 Act(**5**) at the end there shall be inserted–

"(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 2003 (hereinafter in this Act referred to as "the 2003 Order");".

(2) In section 2(1)(d) of that Act after the words "lands and heritages" there shall be inserted–

"(other than lands and heritages within the class of lands and heritages prescribed in the 2003 Order)".

(3) After paragraph (f) of section 2(1) of that Act, there shall be inserted–

"(ff) by entering therein, in relation to Scottish Water, any lands and heritages within the class of lands and heritages prescribed in the 2003 Order together with the rateable values prescribed and apportioned in accordance with that Order;".

(**3**) Scottish Water was established by section 20 of the Water Industry (Scotland) Act 2002 (asp 3).
(**4**) 1956 c. 60; section 6(1) was amended by the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47), Schedule 6 and the Local Government and Housing Act 1989 (c. 42), Schedule 6, paragraph 3.
(**5**) Section 2(1)(c)(i) was repealed by the Local Government and Rating Act 1997 (c. 29), Schedule 4.