SCOTTISH STATUTORY INSTRUMENTS

2000 No. 424

RATING AND VALUATION

The Train Operating Companies (Rateable Values) (Scotland) (No. 2) Order 2000

Made - - - - 21st November 2000

Coming into force in accordance with article 1(1)

The Scottish Ministers, in exercise of the powers conferred upon them 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 been laid before and has been approved by resolution of the Scottish Parliament:

Citation, commencement and date of effect

1.—(1) This Order may be cited as the Train Operating Companies (Rateable Values) (Scotland) (No. 2) Order 2000 and shall come into force on the day after the day on which it is made.

(2) This Order shall have effect as from 1st April 2000(**2**).

Interpretation

2.—(1) In this Order—

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

"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;

(**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) was 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paragraph 11 and amended by the Local Government Finance Act 1992 (c. 14), Schedule 13, paragraph 42; section 6(1A) was repealed by the Local Government etc.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 subsection (6) of section 6 of the 1975 Act, an Order under that section may provide that the Order shall have effect as from the beginning of the financial year in which it is made.

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

"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 a relevant person or Railtrack plc, means land which is used for the purposes of carrying on the undertaking of that person, 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 section 214 of the Town and Country Planning (Scotland) Act 1997(**3**));

"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 person" means—

(a) ScotRail Railways Ltd.;

(b) Great North Eastern Railway Ltd.;

(c) the British Railways Board;

(d) West Coast Trains Ltd.; and

(e) West Coast Traincare Ltd.

(2) Any reference in this Order to—

(a) lands and heritages occupied by a relevant person includes a reference to lands and heritages which, if unoccupied, are owned by that person; 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.—(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 a relevant person and used wholly or mainly for the purposes of the parts of the undertaking of that person 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 a relevant person which are not situated on operational land of that person or on operational land of Railtrack plc;

(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.

(**3**) 1997 c. 8.

Aggregate amount of rateable values for financial years 2000-2001 to 2004-2005

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 2000-2001 to 2004-2005 is hereby prescribed as £743,000.

Apportionment of aggregate amount of rateable values among relevant persons and local authorities

5.—(1) The aggregate amount referred to in article 4 above is hereby apportioned in respect of each of those years as—

(a) £678,000 in respect of lands and heritages occupied by ScotRail Railways Ltd.;

(b) £37,000 in respect of lands and heritages occupied by Great North Eastern Railway Ltd.;

(c) £2,000 in respect of lands and heritages occupied by the British Railways Board; and

(d) £26,000 in respect of lands and heritages occupied by West Coast Trains Ltd. or West Coast Traincare Ltd.

(2) For the purposes of section 6(2) of the 1975 Act, the aggregate amount referred to in article 4 above shall—

(a) in respect of such lands and heritages as are occupied by ScotRail Railways Ltd., 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;

(b) in respect of such lands and heritages as are occupied by Great North Eastern Railway Ltd., be apportioned among the local authorities specified in column 1 of that Schedule in the amount shown opposite the name of each such local authority in column 3 of that Schedule;

(c) in respect of such lands and heritages as are occupied by the British Railways Board, be apportioned among the local authorities specified in column 1 of that Schedule in the amount shown opposite the name of each such local authority in column 4 of that Schedule; and

(d) in respect of such lands and heritages as are occupied by West Coast Trains Ltd. or West Coast Traincare Ltd., be apportioned to the City of Glasgow Council.

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 each of the financial years 2000-2001 to 2004-2005.

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 by the Scottish Ministers under section 6 of the Local Government (Scotland) Act 1975".

8.—(1) Section 2(1)(c) of the 1975 Act(**5**) shall be amended by inserting at the end the following: —

(**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.