SCOTTISH STATUTORY INSTRUMENTS

2000 No. 91

RATING AND VALUATION

The Railtrack plc (Rateable Values) (Scotland) Order 2000

Made - - - -	*20th March 2000*
Coming into force - -	*1st April 2000*

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 and commencement

1. This Order may be cited as the Railtrack plc (Rateable Values) (Scotland) Order 2000 and shall come into force on 1st April 2000.

Interpretation

2.—(1) In this Order–

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

"clerical work" includes writing, book-keeping, typing, filing, duplication, 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;

"office premises" means any lands and heritages constructed or adapted as offices or for office purposes, or used wholly or mainly for such purposes;

(**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paragraph 11 and amended by the Local Government Finance Act 1992 (c. 14), Schedule 13, paragraph 42; section 6(1A) was repealed by the Local Government etc.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).

"office purposes" includes the purposes of administration and clerical work and handling money;

"operational land", in relation to the Company, means land which is used for the purposes of carrying on the undertaking of 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 section 214 of the Town and Country Planning (Scotland) Act 1997(**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 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.—(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 Company and used wholly or mainly for the purposes of the parts of the undertaking of the Company which are concerned with the carriage of goods and passengers by rail, or for purposes ancillary to those purposes (including the purpose of exhibiting advertisements).

(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 Company which are not situated 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.

Aggregate amount of rateable values for financial year 2000-01 and subsequent financial years

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 the financial year 2000-01 and for any subsequent financial year, is hereby prescribed as £18,417,000.

(**2**) 1997 c. 8.