1988 No. 1220 (S.121)

RATING AND VALUATION

The Docks and Harbours (Rateable Values) (Scotland) Amendment Order 1988

Made - - - -	*7th July 1988*
Coming into force	*8th July 1988*

The Secretary of State, in exercise of the powers conferred on him by sections 6 and 35 of the Local Government (Scotland) Act 1975(**a**) and of all other powers enabling him in that behalf, and after consultation with such associations of local authorities, and of persons carrying on undertakings, as appeared to him to be concerned and with such local authority, person or association of persons with whom consultation appeared to him to be desirable, hereby makes the following Order, a draft of which has been laid before and approved by resolution of each House of Parliament:

Citation and commencement

1. This Order may be cited as the Docks and Harbours (Rateable Values) (Scotland) Amendment Order 1988, shall come into force on the day after the day on which it is made and shall have effect as from 1st April 1988.

Interpretation

2. In this Order, "the principal Order" means the Docks and Harbours (Rateable Values) (Scotland) Order 1985(**b**).

Amendment of principal Order

3. In respect of the years 1988-89 and 1989-90, the principal Order shall be amended as follows:–

(a) in article 2(1), in the definition of "the Index", for the word "Index" there shall be substituted "General Index";

(b) in article 4(b)–

(i) for the words "for any subsequent year" there shall be substituted "for the years 1988-89 and 1989-90", and

(ii) for the figure "355.5" there shall be substituted "90.1".

St. Andrew's House, Edinburgh
7th July 1988

Ian Lang
Minister of State,
Scottish Office

(**a**) 1975 c.30; section 6 was substituted by the Local Government (Scotland) Act 1978 (c.4), section 1.
(**b**) S.I. 1985/588.

EXPLANATORY NOTE

(This note is not part of the Order)

The rateable values of lands and heritages occupied by statutory dock and harbour undertakings are, by virtue of the Docks and Harbours (Rateable Values) (Scotland) Order 1985, calculated by a formula applied to the undertaking's relevant income in the year preceding the year in respect of which the rateable values are being determined. That income is adjusted by reference to the retail prices index for September 1984 (in order to counteract the effect of inflation).

The retail prices index was re-referenced to January 1987, and one unintended effect of this – because of the wording of the formula in the 1985 Order – would be significantly to increase dock and harbour undertakings' rateable values for 1988-89 and 1989-90. In respect of those years this Amendment Order, therefore, amends the 1985 Order to take account of the re-referenced index and so maintain the intended effect of the 1985 Order.

By virtue of section 6(6) of the Local Government (Scotland) Act 1975, which confers a limited power to make retrospective provision, the Order makes provision for the whole of the year 1988-89, notwithstanding that it comes into force after 1st April 1988.

For the avoidance of any doubt, the Amendment Order also clarifies what index is to be used.

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