STATUTORY INSTRUMENTS

1990 No. 857 (S.114)

RATING AND VALUATION

The Mercury Communications Ltd. (Rateable Values) (Scotland) Order 1990

Made - - - -	*30th March 1990*
Coming into force	*1st April 1990*

The Secretary of State, in exercise of the powers conferred on him by sections 6, 35 and 37(1) 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 authorities, persons, or associations of persons with whom consultation appeared to him to be desirable, all in accordance with section 6(4) of the said Act, hereby makes the following Order, a draft of which has been laid before and has been approved by resolution of each House of Parliament:

Citation and commencement

1. This Order may be cited as the Mercury Communications Ltd. (Rateable Values) (Scotland) Order 1990 and shall come into force on 1st April 1990.

Interpretation

2.—(1) In this Order, unless the context otherwise requires–

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

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

"Mercury" means the company registered at the date of this Order by the name of Mercury Communications Ltd.;

"non-domestic water rate" shall be construed in accordance with the provisions of section 40 of the Water (Scotland) Act 1980(**b**); 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 Mercury includes a reference to lands and heritages which, if unoccupied, are owned by Mercury; 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.

(**a**) 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) subsequently amended by the Local Government Finance Act 1988 (c.41), Schedule 12, paragraph 11 which comes into force on 1st April 1990; section 6(1A) was inserted by the Local Government and Housing Act 1989 (c.42), Schedule 6, paragraph 18 which also comes into force on 1st April 1990; section 37(1) contains a definition of "prescribed" which is relevant to the exercise of the powers under which this Order is made.

(**b**) 1980 c.45; section 40 was substituted by the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c.47), Schedule 5, paragraph 29.

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 any posts, wires, underground cables and ducts, telephone kiosks, towers, masts, switchgear and other equipment, or by servitudes or wayleaves, and being lands and heritages occupied by Mercury and used for the purposes of telecommunications services.

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 1990-91.

Aggregate amount of rateable values for financial year 1990-91

5. 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 1990-91 is hereby prescribed as £294,820.

Apportionment of aggregate amount of rateable values

6. 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 1990-91 which is prescribed by article 5 shall be apportioned among the local authorities specified in column 1 of the Schedule to this Order in the amount shown opposite to the name of each such local authority in column 2 of that Schedule.

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 1990-91.

8. In section 6(1) of the Valuation and Rating (Scotland) Act 1956(**a**), 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 Mercury Communications Ltd. (Rateable Values) (Scotland) Order 1990 (hereinafter referred to as "the 1990 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 1990 Order)".

(3) Section 2(1)(f) of that Act shall be amended by inserting at the end the following:–

"(other than an entry relating to lands and heritages within the class of lands and heritages prescribed in the 1990 Order);".

(4) Section 2(1)(g) of that Act shall be amended by adding at the end the following paragraph:–

"(gg) by entering therein any lands and heritages within the class of lands and heritages prescribed in the 1990 Order together with the rateable values apportioned by that Order to the local authorities whose areas comprise or form part of the valuation area;".

(5) In section 2(2)(a) of that Act, after the reference to "subsection (1)(a)", insert the words "or (gg)".

(**a**) 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.

(6) In section 3(2) of that Act, after the reference to "2(1)(g)", insert the words "or (gg)".

(7) 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 1990 Order)".

James Douglas-Hamilton
Parliamentary Under Secretary of State,
Scottish Office

St. Andrew's House, Edinburgh
30th March 1990

SCHEDULE

Article 6

Apportionment of aggregate amount of rateable values of prescribed class of lands and heritages for financial year 1990-91

(1) Local authority	(2) Apportioned amount
District Councils:–	
Berwickshire	£29,482
Annandale and Eskdale	2,948
Nithsdale	11,793
Dunfermline	23,586
North East Fife	5,896
Kincardine and Deeside	14,741
Gordon	14,741
Edinburgh City	97,291
West Lothian	5,896
Glasgow City	61,912
Monklands	8,845
Renfrew	2,948
Angus	5,896
Perth and Kinross	8,845

EXPLANATORY NOTE

(This note is not part of the Order)

This Order makes provision for the valuation for the financial year 1990-91 of certain lands and heritages occupied by Mercury Communications Ltd. (article 3) ("the prescribed class of lands and heritages").

The Order prescribes the aggregate amount of the rateable values of the prescribed class of lands and heritages for that financial year at £294,820 (article 5). It also apportions that aggregate amount among local authorities in accordance with the Schedule to the Order (article 6).

The Order provides that the non-domestic water rate shall not be leviable in respect of the prescribed class of lands and heritages for that financial year (article 4).

The Order amends certain enactments relating to the valuation of the prescribed class of lands and heritages (articles 7 to 9).

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