STATUTORY INSTRUMENTS

1978 No. 1177 (S. 110)

RATING AND VALUATION

The British Aluminium Company Limited and Lochaber Power Company (Rateable Values) (Scotland) Order 1978

Laid before Parliament in draft

Made - - - - 4*th August* 1978

Coming into Operation 5*th August* 1978

In exercise of the powers conferred on me by section 6 of the Local Government (Scotland) Act 1975(a) as substituted by section 1 of the Local Government (Scotland) Act 1978(b), section 35(2) of the said Act of 1975 as read with section 3 of the said Act of 1978, section 35(3) of the said Act of 1975 and of all other powers enabling me in that behalf, and after consultation with such associations of local authorities as appear to me to be concerned and with local authorities and the persons carrying on the undertaking with whom consultation appeared to me to be desirable, I hereby make the following order:—

Citation and commencement

1. This order may be cited as the British Aluminium Company Limited and Lochaber Power Company (Rateable Values) (Scotland) Order 1978, shall come into operation on 5th August 1978, and shall have effect as from 1st April 1978.

Interpretation

2.—(1) The Interpretation Act 1889(c) shall apply for the interpretation of this order as it applies for the interpretation of an Act of Parliament.

(2) References in this order to any enactment shall be construed as including references to such enactment as amended, extended or re-enacted by or under any other enactment.

(3) In this order, unless the context otherwise requires—

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

"the assessor" means the assessor for the Highland Region;

"the Companies" means the British Aluminium Company Limited and the Lochaber Power Company;

"the lands and heritages" means the lands and heritages occupied by the Companies for the purposes of generating electricity by water power for the manufacture of aluminium, being lands and heritages lying within the Districts of Lochaber and Badenoch and Strathspey in the Highland Region;

"relevant year" means the year in respect of which the rateable value of the lands and heritages so occupied by the Companies is prescribed by or, as the case may be, determined in accordance with this order;

(a) 1975 c. 30. (b) 1978 c. 4. (c) 1889 c. 63.

"units of power output" means the total units of electricity generated by the Companies in the lands and heritages;

"the Valuation Acts" means the Lands Valuation (Scotland) Act 1854(a), the Acts amending that Act and any other Act relating to valuation;

"year" means the financial year of a local authority;

and other words and expressions have the same meaning as in the Valuation Acts.

(4) Any reference in this order to a numbered article shall be construed as a reference to the article bearing that number in this order.

Determination and apportionment of rateable value

3.—(1) The rateable value of the lands and heritages for the year 1978-79 shall be £461,000;

(2) the rateable value of the lands and heritages for the year 1979-80 and for subsequent years shall be the rateable value for the year preceding the relevant year adjusted in accordance with the following formula:

$$£X \times \left(1 + \left(\frac{a-b}{4b}\right)\right)$$

X being the rateable value for the year preceding the relevant year;

a being the number of units of power output in the penultimate year preceding the relevant year;

b being the number of units of power output in the year before that penultimate year;

and the number of units of power output in any year shall be taken to be the total number of units as certified by the Companies.

4. For the purpose of making up or altering the valuation roll the assessor shall apportion the rateable value of the lands and heritages, prescribed by or, as the case may be, determined in accordance with article 3, between the Districts of Lochaber and Badenoch and Strathspey in the same proportion as the rateable values of the lands and heritages in the said Districts bore to each other in the valuation roll as at 31st March 1978.

5. Any entry in, or alteration to, the valuation roll by virtue of the provisions of this order shall have effect, in relation to the year 1978-79, as from 1st April 1978 and in relation to each subsequent year, as from 1st April of that year.

Supplementary provisions

6. The Companies shall at the request of the assessor furnish to him a certificate setting out such particulars as may be required for the purposes of article 3.

Revocations

7.—(1) The Valuation (British Aluminium Company Limited and Lochaber Power Company) (Scotland) Order 1965(b), the Valuation (British Aluminium Company Limited and Lochaber Power Company) (Scotland) Amendment Order 1967(c) and the Valuation (British Aluminium Company Limited and Lochaber Power Company) (Scotland) Amendment Order 1972(d) are hereby revoked.

(a) 1854 c. 91.
(b) S.I. 1965/1542.
(c) S.I.1967/1008.
(d) S.I. 1972/1115.

(2) Section 38(2) of the Interpretation Act 1889 shall apply as if this order were an Act of Parliament and as if the orders revoked by this order were Acts of Parliament repealed by an Act of Parliament.

Bruce Millan,

One of Her Majesty's Principal Secretaries of State.

New St. Andrew's House,
Edinburgh.

4th August 1978.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order prescribes the rateable value for the year 1978-79 of the lands and heritages occupied by the British Aluminium Company Limited and the Lochaber Power Company within the Lochaber and Badenoch and Strathspey Districts of Highland Region for the purpose of generating electricity by water power for the manufacture of aluminium. It also prescribes the manner in which the rateable value of those lands and heritages is to be determined in subsequent years and specifies the manner in which the rateable value is to be apportioned between the Districts concerned.

By virtue of the limited powers of retrospection conferred by section 6(6) of the Local Government (Scotland) Act 1975 the rateable value prescribed for the year 1978-79 is to have effect as from the commencement of that year, notwithstanding that the Order comes into operation after 1st April 1978.

The Order also revokes 3 earlier Orders which made provision for the determination of the rateable value of the lands and heritages for the years 1965-66 to 1977-78 inclusive.