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The Rt Hon the Viscount Whitelaw PC CH MC  
Lord President of the Council  
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NBAM

AT 17/5

17 May 1984

Dear Lord President

**RATING AND VALUATION (AMENDMENT)(SCOTLAND) BILL**

During the passage of this Bill it has become apparent that two minor amendments are necessary to the valuation provisions to ensure parity of treatment between Scotland and England. Subject to colleagues' agreement I propose that these should be made in the House of Lords at Report Stage or, if necessary, at Third Reading.

The first amendment is to derate swinging moorings to the same extent as was proposed for England and Wales in Patrick Jenkin's letter of 12 April. This will have little practical effect, being essentially a codification of the existing position, but in isolated cases will avoid discrepancies of treatment between Scotland and England and Wales.

The second amendment concerns the common parts of shopping malls used primarily to provide access to the shops within the malls. These are in principle rateable but, I understand, no entries are made in the valuation list in England and Wales on account of the fact that nil values would be appropriate. In Scotland, we have had a court case which upheld the principle of rateable occupation, with the actual value unchallenged. The picture here therefore is not clear and many people, including our own supporters, are anxious that we should clarify the position to ensure that there is no double rating problem by having shops within a mall valued to take account of the benefits of their location and then the common parts separately valued.

We propose therefore to amend the Bill to provide that there should be no separate entries in the valuation roll in respect of these common parts of shopping malls. This should ensure that there is no double rating problem and, in practice, that the same situation prevails north and south of the Border. The principle of rateability would not be disturbed but the amendment would allow the value of the mall to be reflected in the rateable values of the shops that are separately valued.

As Lords Report Stage is on 24 May it would be most helpful to have early agreement to these proposals so that we may either table the amendments for then or confirm, if pressed, that they will be tabled for Third Reading. I am copying this letter to other members of H Committee and Sir Robert Armstrong.

Yours sincerely  
Jane Mayer

MICHAEL ANCRAM

(Approved by the Minister &  
signed on his absence

17 JUN 1954

