STATUTORY INSTRUMENTS

1977 No. 1163 (S. 90)

RATING AND VALUATION

The Valuation and Rating (Exempted Classes) (Scotland) Order 1977

Laid before Parliament in draft

Made - - - *7th July* 1977

Coming into Operation *8th July* 1977

In exercise of the powers conferred on me by section 1 of the Valuation and Rating (Exempted Classes) (Scotland) Act 1976(**a**) and of all other powers enabling me in that behalf, and having consulted with such associations of local authorities and of persons as appeared to me to be concerned and with such local authorities and persons 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 Valuation and Rating (Exempted Classes) (Scotland) Order 1977 and shall come into operation on 8th July 1977.

Interpretation

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

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

"the Act" means the Valuation and Rating (Exempted Classes) (Scotland) Act 1976;

"licensed area" means any area in respect of which a licence granted under the Petroleum (Production) Act 1934(**c**) or that Act as applied by the Continental Shelf Act 1964(**d**) is in force;

"offshore installation" means any installation which is—

(*a*) situated within a licensed area, and

(*b*) maintained for the purpose of the underwater exploitation or exploration of petroleum resources,

but does not include any harbour, pier, jetty or similar installation connected to dry land by a permanent structure providing access at all times and for all purposes nor any installation for the transporting of petroleum which has already been brought to land;

(**a**) 1976 c. 64. (**b**) 1889 c. 63. (**c**) 1934 c. 36. (**d**) 1964 c. 29.

"petroleum" means any mineral oil or relative hydrocarbon and natural gas but does not include coal or bituminous shales or other stratified deposits from which oil can be extracted by destructive distillation nor methane gas won in the course of operations for making and keeping mines safe;

"pipe-line" means a pipe or system of pipes together with any associated apparatus and works for the purpose of transporting petroleum won from a licensed area but excludes any pipe-line or part thereof for transporting petroleum which has been brought to the mainland of Scotland or any pipe-line or part thereof for transporting petroleum after storage, refining or other treatment on land;

"public road toll bridge" means lands and heritages of that description occupied by a local authority, joint board or joint committee (within the meaning of the Local Government (Scotland) Act1973 (a)) together with any pertinents thereof occupied in connection therewith but excluding any refreshment room provided for the public and any dwellinghouse;

and other expressions used in this order shall have the same meaning as in the Act.

(3) References in this order to any enactment are references to that enactment as amended, extended or applied by any subsequent enactment.

Exempted lands and heritages

3.—(1) No lands and heritages of a type specified in Part I of the Schedule to this order shall be entered in the valuation roll.

(2) Lands and heritages of a type specified in Part II of the said Schedule shall not be entered in the valuation roll in so far as they lie seaward of the low water mark of ordinary spring tides.

(3) Where there are already entered in the valuation roll, at the date of coming into operation of this order—

(*a*) lands and heritages of a type specified in Part I of the said Schedule, the assessor shall delete such lands and heritages from the valuation roll;

(*b*) lands and heritages of a type specified in Part II of the said Schedule, the assessor shall delete from the valuation roll such lands and heritages insofar as they lie seaward of the low water mark of ordinary spring tides and shall alter the valuation roll accordingly;

and any such deletion or alteration shall have effect as from 16th May 1975 or from the date on which the relevant entry in the valuation roll became effective whichever is the later.

Bruce Millan,
One of Her Majesty's Principal Secretaries of State.

New St. Andrew's House,
Edinburgh.
7th July 1977.

(a) 1973 c. 65.

Article 3

SCHEDULE

LANDS AND HERITAGES TO WHICH THIS ORDER APPLIES

PART I

Any public road toll bridge lying wholly or partly over the bed of the sea.

PART II

Any licensed area.

Any offshore installation.

Any pipe-line.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order prescribes the types of lands and heritages lying wholly or partly on, over or under the bed of the sea which are to be excluded from the valuation roll to the extent specified in the Order.

By virtue of the limited powers of retrospection conferred by section 1(2) of the Valuation and Rating (Exempted Classes) (Scotland) Act 1976, the Order also provides that lands and heritages to which it relates and which are at the date of its coming into operation already entered in the valuation roll shall be deleted therefrom to the extent specified with effect from 16th May 1975 or the date on which the relevant entry became effective whichever is the later.

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