S C O T T I S H S T A T U T O R Y I N S T R U M E N T S

2001 No. 115

RATING AND VALUATION

The Valuation for Rating (Plant and Machinery) (Scotland) Amendment Regulations 2001

Made	*21st March 2001*
Laid before the Scottish Parliament	*22nd March 2001*
Coming into force	*1st April 2001*

The Scottish Ministers, in exercise of the powers conferred by section 42 of the Lands Valuation (Scotland) Act 1854(**a**) and of all other powers enabling them in that behalf, hereby make the following Regulations:

Citation, commencement and extent

1. These Regulations may be cited as the Valuation for Rating (Plant and Machinery) (Scotland) Amendment Regulations 2001 and shall come into force on 1st April 2001.

Amendment of the Valuation for Rating (Plant and Machinery) (Scotland) Regulations 2000

2.—(1) The Schedule to the Valuation for Rating (Plant and Machinery) (Scotland) Regulations 2000(**b**) shall be amended as follows.

(2) In Class 1, for paragraph (a) substitute–

"(a) "excepted plant and machinery" means plant and machinery on the lands and heritages used or intended to be used for generation, storage, transformation or transmission of power where either–

(i) the power is mainly or exclusively for distribution for sale to consumers; or

(ii) (aa) the plant and machinery is that of a combined heat and power station which is fully exempt or partly exempt within the meaning of paragraph 148(2) or, as the case may be, 148(3) of Schedule 6 to the Finance Act 2000(**c**);

(a) 1854 c.91; section 42 is relevantly amended by the Local Government etc. (Scotland) Act 1994 (c.39), section 152. The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c.46).

(b) S.S.I. 2000/58.

(c) 2000 c.17.

(bb) the plant and machinery is within paragraphs (b), (c), (d) or (k) of Table 1 below; and

(cc) the power is at least in part electrical power;".

ANGUS MACKAY
A member of the Scottish Executive

St Andrew's House,
Edinburgh
21st March 2001

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Valuation for Rating (Plant and Machinery) (Scotland) Regulations 2000 by conferring exemption from rating on an additional class of plant and machinery, namely specified plant and machinery comprised in a combined heat and power station which is fully or partly exempt from climate change levy and which produces (at least in part) electrical power.

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