SCOTTISH STATUTORY INSTRUMENTS

2005 No.127

RATING AND VALUATION

The Non-Domestic Rating (Valuation of Utilities) (Scotland) Order 2005

Made - - - -	*2nd March 2005*
Laid before the Scottish Parliament - - - -	*3rd March 2005*
Coming into force - -	*1st April 2005*

The Scottish Ministers, in exercise of the powers conferred by section 6A(1)(aa) of the Valuation and Rating (Scotland) Act 1956(**1**) and section 27(6A), (6B) and (6C) of the Local Government etc. (Scotland) Act 1994(**2**) and of all other powers enabling them in that behalf, and after consultation with such associations of local authorities and such other persons as they think appropriate in accordance with section 6A(1D) of the Valuation and Rating (Scotland) Act 1956(**3**) and section 27(6D) of the Local Government etc. (Scotland) Act 1994, hereby make the following Order:

Citation, commencement and interpretation

1.—(1) This Order may be cited as the Non Domestic Rating (Valuation of Utilities) (Scotland) Order 2005 and shall come into force on 1st April 2005.

(2) In this Order–

"office premises" means any lands and heritages constructed or adapted as offices or for office purposes, or used wholly or mainly for such purposes;

"office purposes" includes the purposes of administration and clerical work and handling of money;

"the Valuation Acts" means the Lands Valuation (Scotland) Act 1854(**4**), the Acts amending that Act, and any other enactment relating to valuation.

(3) Any reference in this Order to–

(**1**) 1956 c. 60; section 6A(1)(aa) was inserted by section 32(1)(a) of the Local Government in Scotland Act 2003 (asp 1). 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).
(**2**) 1994 c. 39; sub sections (6A)-(6D) were inserted by section 32(2)(a) of the Local Government in Scotland Act 2003 (asp 1).
(**3**) Section 6A(1D) was inserted by section 32(1)(b) of the Local Government in Scotland Act 2003 (asp 1).
(**4**) 1854, c. 91.

(a) lands and heritages occupied by a person includes a reference to lands and heritages which, if unoccupied, are owned by that person; 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 used, they will be used for such a purpose.

(4) Unless otherwise expressly provided, any reference in this Order to a numbered article or schedule is to the article or, as the case may be, schedule bearing that number in this Order and any reference in an article to a numbered paragraph is to the paragraph bearing that number in that article.

Electricity Generation

2.—(1) Any lands and heritages which would (apart from this Order) be treated as justifying separate entries in two or more valuation rolls shall be treated for all purposes of the Valuation Acts as justifying only one entry in the valuation roll for South Lanarkshire if they are–

(a) lands and heritages occupied by a Company and wholly or mainly used for the purposes of the generation of electricity or for ancillary purposes; or

(b) lands and heritages occupied by a Company and wholly or mainly used or available for use for the purposes of the generation of electricity or for ancillary purposes, where–

(i) they are wholly or mainly so used or available for use in connection with a scheme for the production for sale of both electrical power and heat; or

(ii) the primary source of energy in such generation is either the burning of refuse, or the use of wind, wave, water or tidal power.

(2) In this article–

"a Company"–

(a) for the purposes of paragraph (1)(a) means a Scottish electricity company; and

(b) for the purposes of paragraph (1)(b) means any person carrying on an undertaking and includes a Scottish electricity company;

"Scottish electricity company" means–

(a) Scottish Power UK plc;

(b) Scottish and Southern Energy plc;

(c) British Energy Generation (UK) Limited;

(d) Scottish Power Generation Limited; or

(e) SSE Generation Limited; and

"undertaking" means an undertaking for the generation of electricity.

Electricity Transmission and Distribution

3.—(1) Any lands and heritages which would (apart from this Order) be treated as justifying separate entries in two or more valuation rolls shall be treated for all purposes of the Valuation Acts as justifying only one entry in the valuation roll for South Lanarkshire if they are–

(a) lands and heritages occupied by a Company and wholly or mainly used for the purposes of the distribution of electricity or for ancillary purposes; or

(b) lands and heritages occupied by a Company and wholly or mainly used for the purposes of the transmission of electricity or for ancillary purposes.

(2) In this article–

"a Company"–

(a) for the purposes of paragraph (1)(a) means–

(i) Scottish Power UK plc;

(ii) Scottish and Southern Energy plc;

(iii) SP Distribution Limited;

(iv) Scottish Hydro-Electric Power Distribution Limited; or

(v) SP Power Systems Limited; and

(b) for the purposes of paragraph (1)(b) means–

(i) Scottish Power UK plc;

(ii) Scottish and Southern Energy plc;

(iii) SP Transmission Limited; or

(iv) Scottish Hydro-Electric Transmission Limited.

Gas

4.—(1) Any lands and heritages (other than the lands and heritages mentioned in paragraph (2)) which would (apart from this Order) be treated as justifying separate entries in two or more valuation rolls shall be treated for all purposes of the Valuation Acts as justifying only one entry in the valuation roll for West Dunbartonshire if they are occupied by Transco plc and used for any of the purposes of production, treatment, transmission, distribution or storage of gas, including plant and equipment installed therein or thereon and, without prejudice to the foregoing generality, gas terminals, gas research stations, pressure reduction stations, governor stations, holder stations, mains, services and radio stations, insofar as any of them is used for any of the foregoing purposes.

(2) The lands and heritages mentioned in this paragraph are lands and heritages consisting of or comprising premises used wholly or mainly as liquefied natural gas storage facilities.

(3) In this article–

"gas" means any substance which is, or if it were in a gaseous state would be, gas within the meaning of Part I of the Gas Act 1986(**5**); and

"services" means the pipe and other apparatus installed for each consumer between the distribution mains and the consumer's gas meter.

Water

5. Any lands and heritages which would (apart from this Order) be treated as justifying separate entries in two or more valuation rolls shall be treated for all purposes of the Valuation Acts as justifying only one entry in the valuation roll for Fife if they are occupied by Scottish Water(**6**) and wholly or mainly used for the purposes of the supply of water carried on by it.

Docks and Harbours

6.—(1) Any lands and heritages (other than the lands and heritages mentioned in paragraph (2)) which would (apart from this Order) be treated as justifying separate entries in two or more valuation rolls shall be treated for all purposes of the Valuation Acts as justifying only one entry in the valuation roll for Falkirk if they are occupied by an authority and used for the purposes of the undertaking carried on by that authority.

(**5**) 1986 c. 44.
(**6**) Scottish Water was established by section 20 of the Water Industry (Scotland) Act 2002 (asp 3).