SCOTTISH STATUTORY INSTRUMENTS

2000 No. 87

RATING AND VALUATION

The Electricity Generators (Aluminium) (Rateable Values) (Scotland) Order 2000

Made - - - -	*20th March 2000*
Coming into force - -	*1st April 2000*

The Scottish Ministers in exercise of the powers conferred upon them by sections 6, 35 and 37(1) of the Local Government (Scotland) Act 1975(**1**) and of all other powers enabling them in that behalf, and after consultation with such associations of local authorities, and of persons carrying on undertakings, as appeared to them to be concerned, and with such local authorities, persons, or associations of persons with whom consultation appeared to them to be desirable, all in accordance with the section 6(4) of the said Act, hereby make the following Order, a draft of which has been laid before and has been approved by resolution of the Scottish Parliament:

Citation and commencement

1. This Order may be cited as the Electricity Generators (Aluminium) (Rateable Values) (Scotland) Order 2000 and shall come into force on 1st April 2000.

Interpretation

2.—(1) In this Order–

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

"a Company" means–

(a) Alcan Aluminium UKLtd.; or

(b) the Lochaber Power Company;

"declared net capacity" means the highest generation of electricity at the generator terminals, which can be maintained indefinitely without causing damage to the generating plant, less so

(**1**) 1975 c. 30; section 6(1) to (7) was substituted by the Local Government (Scotland) Act 1978 (c. 4), section 1, and section 6(1) was subsequently substituted by the Local Government Finance Act 1988 (c. 41), Schedule 12, paragraph 11 and amended by the Local Government Finance Act 1992 (c. 14), Schedule 13, paragraph 42; section 6(1A) was repealed by the Local Government etc. (Scotland) Act 1994 (c. 39), Schedule 14; section 6(5A) and (8) was inserted by the Local Government etc. (Scotland) Act 1994, sections 160 and 157; section 37(1) contains a definition of "prescribed" which is relevant to the exercise of the powers under which this Order is made and which was amended by the Local Government Finance Act 1992, Schedule 13, paragraph 43(c). 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).

much of that generation as is consumed by the plant, expressed in megawatts to the nearest one hundredth part of a megawatt and calculated on the assumption that the water flow is sufficient to power the generating plant at its highest generation of electricity;

"financial year" means the period of twelve months beginning with 1st April;

"generating plant", in relation to any lands or heritages, means plant in or on the lands and heritages which is used or available for use for the purposes of generating electricity; and

"prescribed class of lands and heritages" means the class of lands and heritages prescribed for the purposes of section 6(1) of the 1975 Act in article 3 of this Order.

(2) Any reference in this Order to–

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

Prescribed class of lands and heritages

3. The following class of lands and heritages is hereby prescribed for the purposes of section 6(1) of the 1975 Act, namely any lands and heritages situated in the area of The Highland Council which are occupied by a Company and used wholly or mainly for the purpose of generating electricity by water power wholly or mainly for the manufacture of aluminium.

Rateable values for financial years 2000-01 to 2004-05

4.—(1) For the purposes of section 6(1) of the 1975 Act, the rateable value of any lands and heritages within the prescribed class of lands and heritages for each of the financial year 2000 01 and the four following financial years shall be an amount equal to the product of £7,000 multiplied by the declared net capacity of the generating plant measured in megawatts.

(2) Where (apart from this paragraph) any rateable value determined under paragraph (1) above would include a fraction of a pound–

(a) the fraction shall be made up to one pound if it would exceed 50 pence; and

(b) the fraction shall be ignored if it would be 50 pence or less.

Amendment of enactments

5. The following amendments shall be made to the enactments specified in articles 6 and 7 below in their relation to the valuation of the prescribed class of lands and heritages for each of the financial year 2000-01 and the four following financial years.

6. In section 6(1) of the Valuation and Rating (Scotland) Act 1956(**2**) after the words "this Act", there shall be inserted the words "and to any Order made by the Scottish Ministers under section 6 of the Local Government (Scotland) Act 1975".

7.—(1) Section 2(1)(c) of the 1975 Act(**3**) shall be amended by inserting at the end the following:–

"(iii) upon their ceasing to be lands and heritages within the class of lands and heritages prescribed in the Electricity Generators (Aluminium) (Rateable Values) (Scotland) Order 2000 (hereinafter in this Act referred to as "the 2000 Order");".

(**2**) 1956 c. 60; section 6(1) was amended by the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47), Schedule 6 and the Local Government and Housing Act 1989 (c. 42), Schedule 6, paragraph 3.
(**3**) Section 2(1)(c)(i) was repealed by the Local Government and Rating Act 1997 (c. 29), Schedule 4.