SCOTTISH STATUTORY INSTRUMENTS

2000 No. 86

RATING AND VALUATION

The Electricity Generators (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 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 (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 any person carrying on an undertaking and includes a Scottish electricity company;

"declared net capacity", in relation to generating plant, means the highest generation of electricity at the generator terminals, which can be maintained indefinitely without causing damage to the plant, less so much of that generation as is consumed by the plant, expressed

(**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paragraph 11 and amended by the Local Government Finance Act 1992 (c. 14), Schedule 13, paragraph 42; section 6(1A) was repealed by the Local Government etc.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).

in megawatts to the nearest one hundredth part of a megawatt and calculated on the relevant assumption;

"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;

"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;

"relevant assumption"–

(a) in relation to generating plant the sole or primary source of energy for which is the burning of oil or coal, is that–

(i) the temperature of the water entering the cooling system is–

(aa) 19 degrees Celsius, where the water is circulated on the lands and heritages for re-use in the cooling system; or

(bb) 10 degrees Celsius in any other case; and

(ii) insofar as they affect the generating plant–

(aa) the air temperature is 10 degrees Celsius; and

(bb) the air pressure is 1013 millibars;

(b) in relation to generating plant the sole or primary source of energy for which is wind power, is that the wind speed is sufficient to power the generating plant at its highest generation of electricity;

(c) in relation to generating plant the sole or primary source of energy for which is water power, is that the water flow is sufficient to power the generating plant at its highest generation of electricity; and

(d) in any other case, is the assumption specified in paragraph (a)(ii) above;

"Scottish electricity company" means–

(a) Scottish Power UK plc; or

(b) Scottish and Southern Energy plc; or

(c) British Energy Generation (UK) Limited; and

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

(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.—(1) 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 in Scotland (other than lands and heritages referred to in paragraph (2) below)–

(a) occupied by a Company;

(b) used or available for use for the purposes of generating electricity, where–

(i) such use is the sole or primary use;

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

(iii) the primary source of energy in such generation is the burning of refuse; and

(c) where the generating plant–

(i) uses wind, wave or tidal power as its primary source of energy;

(ii) uses water power as its primary source of energy;

(iii) if its primary source of energy is the burning of refuse and neither sub paragraph (b)(i) nor sub paragraph (b)(ii) above applies, has a declared net capacity of 25 megawatts or more; or

(iv) has a declared net capacity of 500 kilowatts or more,

provided that, in relation to any lands and heritages in Scotland occupied by a Scottish electricity company, sub paragraphs (b)(ii) and (iii) and (c)(ii), (iii) and (iv) above shall not apply.

(2) The lands and heritages referred to in this paragraph are lands and heritages falling within the class prescribed by article 3 of the Electricity Generators (Aluminium) (Rateable Values) (Scotland) Order 2000(**2**).

(3) For the purpose of determining whether the primary function of the lands and heritages is for the purpose of generating electricity, no account shall be taken of so much of any heat produced in or on the lands and heritages as is produced, other than for the purpose of the generation of electricity.

(4) In this article, references to the primary source of energy in relation to generating plant are to the source of energy used to initiate the generation process on that plant.

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 prescribed class of lands and heritages occupied by a Company for each of the financial year 2000 01 and the four following financial years shall be an amount per megawatt of declared net capacity of the generating plant in or on the lands and heritages set out in column (2) of the following Table in relation to the sole or primary source of energy used by that generating plant, set out in the corresponding entry in column (1):–

TABLE

Column (1) *Sole or primary source of energy*	*Column (2)* *£ per megawatt*
The burning of coal	9,500
The burning of oil	5,000
The burning of natural gas where steam is used as part of the generating process	9,500
The burning of natural gas where steam is not used as part of the generating process	5,000
Nuclear fission produced by a Magnox reactor	6,000
Nuclear fission not produced by a Magnox reactor	14,000

(**2**) S.S.I. 2000/87.