SCOTTISH STATUTORY INSTRUMENTS

2000 No. 58

RATING AND VALUATION

The Valuation for Rating (Plant and Machinery) (Scotland) Regulations 2000

Made - - - -	*9th March 2000*
Laid before the Scottish Parliament - - - -	*10th March 2000*
Coming into force - -	*1st April 2000*

The Scottish Ministers, in exercise of the powers conferred upon them by section 42 of the Lands Valuation (Scotland) Act 1854(**1**) and of all other powers enabling them in that behalf, hereby make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Valuation for Rating (Plant and Machinery) (Scotland) Regulations 2000 and shall come into force on 1st April 2000.

Prescribed classes of plant and machinery

2. The classes of plant and machinery set out in the Schedule to these Regulations are hereby prescribed for the purposes of the definition of "lands and heritages" in section 42 of the Lands Valuation (Scotland) Act 1854.

Revocation

3. The Valuation for Rating (Plant and Machinery) (Scotland) Regulations 1994(**2**) are revoked.

St Andrew's House,Edinburgh
9th March 2000

Jack McConnell
A member of the Scottish Executive

(**1**) 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).
(**2**) S.I.1994/3199.

SCHEDULE Regulation 2

PRESCRIBED CLASSES OF PLANT AND MACHINERY

CLASS 1

Plant and machinery (other than excepted plant and machinery) specified in Table 1 below (together with any of the appliances and structures accessory to such plant or machinery and specified in the List of Accessories set out below) which is used or intended to be used mainly or exclusively in connection with the generation, storage, primary transformation of power or main transmission of power in or on the lands and heritages.

In this Class–

(a) "excepted plant and machinery" means plant and machinery on the lands and heritages used or intended to be used for the generation, storage, transformation or transmission of power, where the power is mainly or exclusively for distribution for sale to consumers;

(b) "transformer" means any plant which changes the pressure or frequency or form of current of electrical power to another pressure or frequency or form of current, except any such plant which forms an integral part of an item of plant or machinery in or on the lands and heritages for manufacturing operations or trade processes;

(c) "primary transformation of power" means any transformation of electrical power by means of a transformer at any point in the main transmission of power; and

(d) "main transmission of power" means all transmission of power from the generating plant or point of supply in or on the lands and heritages up to and including–

(i) in the case of electrical power, the first distribution board;

(ii) in the case of transmission by shafting or wheels, any shaft or wheel driven directly from the prime mover;

(iii) in the case of hydraulic or pneumatic power, the point where the main supply ceases, excluding any branch service piping connected with such main supply;

(iv) in a case where, without otherwise passing beyond the limits of the main transmission of power, power is transmitted to other lands and heritages, the point at which the power passes from the lands and heritages.

TABLE 1

(a) Steam boilers (including their settings) and chimneys, flues and dust or grit catchers used in connection with such boilers; furnaces; mechanical stokers; injectors, jets, burners and nozzles; superheaters; feed water pumps and heaters; economisers; accumulators; deaerators; blow-off tanks; gas retorts and charging apparatus; producers and generators.

(b) Steam engines; steam turbines; gas turbines; internal combustion engines; hot-air engines; barring engines.

(c) Continuous and alternating current dynamos; couplings to engines and turbines; field exciter gear; three-wire or phase balancers.

(d) Storage batteries with stands and insulators, regulating switches, boosters and connections forming part of any such equipment.

(e) Static transformers; auto transformers; motor generators; motor converters; rotary converters; transverters; rectifiers; phase converters; frequency changers.

(f) Cables and conductors; switchboards, distribution boards, control panels and all switchgear and other apparatus on any such equipment.

(g) Water wheels; water turbines; rams; governor engines; penstocks; spillways; surge tanks; conduits; flumes; sluice gates.

(h) Pumping engines for hydraulic power; hydraulic engines; hydraulic intensifiers; hydraulic accumulators.

(i) Air compressors; compressed air engines.

(j) Windmills.

(k) Shafting, couplings, clutches, worm-gear, pulleys and wheels.

(l) Steam or other motors which are used or intended to be used mainly or exclusively for driving any of the plant and machinery falling within this Class.

(m) Aero-generators; wind turbines.

(n) Solar cells; solar panels.

CLASS 2

Plant and machinery specified in Table 2 below (together with the appliances and structures accessory to such plant or machinery and specified in paragraph 2 of the List of Accessories set out below) which is used or intended to be used in connection with services to the lands and heritages or part of them, other than any such plant or machinery which is in or on the lands and heritages and is used or intended to be used in connection with services mainly or exclusively as part of manufacturing operations or trade processes.

In this Class, "services" means heating, cooling, ventilating, lighting, draining or supplying of water and protection from trespass, criminal damage, theft, fire or other hazard.

TABLE 2

(a) GENERAL

Any of the plant and machinery specified in Table 1 and any motors which are used or intended to be used mainly or exclusively for driving any of the plant and machinery falling within paragraphs (b) to (f) of this Table.

(b) HEATING, COOLING AND VENTILATING

(i) Water heaters;

(ii) Headers and manifolds; steam pressure reducing valves; calorifiers; radiators; heating panels; hot-air furnaces with distributing ducts and gratings;

(iii) Gas pressure regulators; gas burners; gas heaters and radiators and the flues and chimneys used in connection with any such equipment;

(iv) Plug-sockets and other outlets; electric heaters;

(v) Refrigerating machines;

(vi) Water screens; water jets;

(vii) Fans and blowers;

(viii) Air intakes, channels, ducts, gratings, louvres and outlets;

(ix) Plant for filtering, washing, drying, warming, cooling, humidifying, deodorising and perfuming, and for the chemical and bacteriological treatment of air;

(x) Pipes and coils when used for causing or assisting air movement.

(c) LIGHTING

(i) Gas pressure regulators; gas burners;

(ii) Plug-sockets and other outlets; electric lamps.

(d) DRAINING

Pumps and other lifting apparatus; tanks; screens; sewage treatment plant and machinery.

(e) SUPPLYING WATER

Pumps and other water-lifting apparatus; sluice-gates; tanks, filters and other plant and machinery for the storage and treatment of water.

(f) PROTECTION FROM HAZARDS

Tanks; lagoons; reservoirs; pumps, hydrants and monitors; fire alarm systems; fire and explosion protection and suppression systems; bunds; blast protection walls; berms; lightning conductors; security and alarm systems; ditches; moats; mounds; barriers; doors; gates; turnstiles; shutters; grilles; fences.

LIST OF ACCESSORIES

1. Any of the following plant and machinery which is used or intended to be used mainly or exclusively in connection with the handling, preparing or storing of fuel required for the generation or storage of power in or on the lands and heritages:–

cranes with their grabs or buckets; truck or wagon tipplers; elevating and conveying systems, including power winches, drags, elevators, hoists, conveyors, transporters, travellers, cranes, buckets forming a connected part of any such system, and any weighing machines used in connection with any such system; magnetic separators; driers; breakers; pulverisers; bunkers; gas-holders; tanks.

2. Any of the following plant and machinery which is used or intended to be used mainly or exclusively as part of or in connection with or as an accessory to any of the plant and machinery falling within Class 1 or 2:–

(a) foundations, settings, gantries, supports, platforms and stagings for plant and machinery;

(b) steam-condensing plant, compressors, exhausters, storage cylinders and vessels, fans, pumps and ejectors; ash-handling apparatus;

(c) travellers and cranes;

(d) oiling systems; earthing systems; cooling systems;

(e) pipes, ducts, valves, traps, separators, filters, coolers, screens, purifying and other treatment apparatus, evaporators, tanks, exhaust boxes and silencers, washers, scrubbers, condensers, air heaters and air saturators;

(f) shafting supports, belts, ropes and chains;

(g) cables, conductors, wires, pipes, tubes, conduits, casings, poles, supports, insulators, joint boxes and end boxes;

(h) instruments and apparatus attached to the plant and machinery, including computers, meters, gauges, measuring and recording instruments, automatic or programmed controls, temperature indicators, alarms and relays.

CLASS 3

The following items:–