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SCOTTISH STATUTORY INSTRUMENTS

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**2008 No. 80**

**RATING AND VALUATION**

**The Valuation and Rating (Exempted  
Classes) (Scotland) Order 2008**

*Made* - - - - *4th March 2008*

*Coming into force* - - *1st April 2008*

The Scottish Ministers make the following Order in exercise of the powers conferred by section 1 of the Valuation and Rating (Exempted Classes) (Scotland) Act 1976<sup>(1)</sup> and all other powers enabling them to do so.

In accordance with section 1(6) of that Act, the Scottish Ministers have consulted with such associations of local authorities or associations of persons as appeared to them to be concerned and with such local authorities and persons with whom consultation appeared to them to be desirable.

In accordance with section 1(7) of that Act, a draft of this instrument has been laid before and approved by resolution of the Scottish Parliament.

**Citation and commencement**

1. This Order may be cited as the Valuation and Rating (Exempted Classes) (Scotland) Order 2008 and comes into force on 1st April 2008.

**Exempted lands and heritages**

2.—(1) No lands and heritages consisting of a cable of the description in paragraph (2), so far as lying seaward of the low water mark of ordinary spring tides, shall be entered in the valuation roll.

(2) The description is a cable with one end in Scotland and the other end outside Great Britain.

(3) For the purposes of this Order, “cable” means a cable or system of cables together with any associated apparatus and works for the purpose of the processing or transmission of communications or other signals for the provision of electronic communications services or the transmission or distribution of electricity.

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<sup>(1)</sup> 1976 c. 64. Section 1 was amended by the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47), section 34 and Schedule 6. 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).

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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St Andrew's House,  
Edinburgh  
4th March 2008

*JOHN SWINNEY*  
A member of the Scottish Executive

## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order provides for the exemption from rating of cables used for certain purposes and associated apparatus and works, where such cables lie seaward of the low water mark of ordinary spring tides but only where one end of the cable is in Scotland and the other end is outside Great Britain.

Those purposes are (a) the processing or transmission of electronic communications services, or (b) the transmission or distribution of electricity.