
SCOTTISH STATUTORY INSTRUMENTS

2000 No. 87

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

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.