
SCOTTISH STATUTORY INSTRUMENTS

2000 No. 87

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

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 UK Ltd.; 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 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(1) 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(2) 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) After paragraph (f) of section 2(1) of that Act there shall be inserted the following paragraph:—

“(ff) by entering therein, in relation to a Company as defined in the 2000 Order, any lands and heritages within the class of lands and heritages prescribed in that Order together with the rateable values determined in accordance with article 4 of that Order;”.

(3) In paragraph (a) of section 2(2) of that Act, after the words “subsection (1)(a)” there shall be inserted the words “or (ff)”.

(4) In section 37(1) of that Act, at the end of the definition of “material change of circumstances”(3), there shall be inserted the following:—

“and, in the case of lands and heritages within the class of lands and heritages prescribed in the 2000 Order, any change in the declared net capacity of the generating plant in or on those lands and heritages within the meaning of that Order;”.

Revocation

8. The Electricity Generators (Aluminium) (Rateable Values) (Scotland) Order 1995(4) is hereby revoked.

(1) 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.

(2) Section 2(1)(c)(i) was repealed by the Local Government and Rating Act 1997 (c. 29), Schedule 4.

(3) The definition of “material change of circumstances” was amended by the Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31), section 20 and Schedule 2, paragraph 17, by the Abolition of Domestic Rates Etc. (Scotland) Act 1987, Schedule 6, and the Local Government etc. (Scotland) Act 1994, Schedule 13, paragraph 100(8).

(4) S.I.1995/372.

St Andrews House,
Edinburgh
20th March 2000

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