
SCOTTISH STATUTORY INSTRUMENTS

2008 No. 80

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