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SCOTTISH STATUTORY INSTRUMENTS

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**2014 No. 153**

**RATING AND VALUATION**

**The Valuation and Rating (Exempted  
Classes) (Scotland) Order 2014**

*Made* - - - - 28th May 2014

*Coming into force* - - 1st June 2014

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 and 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 Order 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 2014 and comes into force on 1st June 2014.

**Exempted lands and heritages**

2.—(1) No lands and heritages consisting of the pipeline first described in paragraph (3) shall be entered in the valuation roll.

(2) For the purposes of paragraph (1) “the pipeline” means the pipe or system of pipes, together with any associated apparatus and works, so far as lying seaward of the low water mark of ordinary spring tides.

(3) The description is the pipeline from the Shetland Gas Plant Terminal, Sullom Voe, Shetland Islands, used for the export of gas via Firths Voe, Shetland to the North Sea pipeline known as the FRIGG UK Association (FUKA) Pipeline.

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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**Status:** This is the original version (as it was originally made).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  
28th May 2014

*JOHN SWINNEY*  
A member of the Scottish Government

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## EXPLANATORY NOTE

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

This Order provides for the exemption from rating of a pipeline for transportation of gas from the Shetland Gas Plant Terminal at Sullom Voe, Shetland. The pipeline is known as the Shetland Island Regional Gas Export (SIRGE) System pipeline.