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STATUTORY INSTRUMENTS

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**1998 No. 688 (S.35)**

**RATING AND VALUATION**

**The Valuation and Rating (Exempted  
Classes) (Scotland) Order 1998**

*Made* - - - - *6th March 1998*

*Coming into force* - - *20th March 1998*

The Secretary of State, in exercise of the powers conferred on him by section 1 of the Valuation and Rating (Exempted Classes) (Scotland) Act 1976<sup>(1)</sup> and of all other powers enabling him in that behalf, and having consulted with such associations of local authorities and of persons as appeared to him to be concerned and with such local authorities and persons with whom consultation appeared to him to be desirable, hereby makes the following Order, a draft of which has been laid before and approved by resolution of each House of Parliament:

**Citation and commencement**

1. This Order may be cited as the Valuation and Rating (Exempted Classes) (Scotland) Order 1998 and shall come into force on the fourteenth day after the day on which it is made.

**Interpretation**

2. In this Order, “pipe-line” means a 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, for the purpose of transporting from Scotland to Northern Ireland or the Republic of Ireland natural gas after storage, refining or other treatment on land.

**Exempted lands and heritages**

3.—(1) No lands and heritages consisting of a pipe-line shall be entered in the valuation roll.

(2) Where, at the date of this Order coming into force, lands and heritages consisting of a pipe-line are already entered in the valuation roll, the assessor shall delete those lands and heritages from the roll.

(3) Any deletion required under paragraph (2) shall have effect as from 1st April 1996 or from the date on which the relevant entry in the valuation roll became effective, whichever is the later.

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(1) 1976 c. 64; section 1 was amended by the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47), Schedule 6.

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**Status:** This is the original version (as it was originally made).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  
6th March 1998

*Calum MacDonald*  
Parliamentary Under Secretary of State, Scottish  
Office

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## **EXPLANATORY NOTE**

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

This Order provides for the exemption from rating of pipe-lines used for transporting natural gas from Scotland to Northern Ireland or the Republic of Ireland. Where such a pipe-line has already been entered in the valuation roll as at the date of this Order coming into force, the assessor requires to delete the entry as from 1st April 1996 or whenever it became effective, whichever is later.