
STATUTORY INSTRUMENTS

1995 No. 369 (S.19)

RATING AND VALUATION

**The Electricity Generation Lands
(Rateable Values) (Scotland) Order 1995**

Made - - - - 15th February 1995

Coming into force - - 1st April 1995

The Secretary of State, in exercise of the powers conferred on him by sections 6, 35 and 37(1) of the Local Government (Scotland) Act 1975(1) and of all other powers enabling him in that behalf, and after consultation with such associations of local authorities, and of persons carrying on undertakings, as appeared to him to be concerned, and with such local authorities, persons, or associations of persons with whom consultation appeared to him to be desirable, all in accordance with section 6(4) of the said Act, hereby makes the following Order, a draft of which has been laid before and has been approved by resolution of each House of Parliament:

Citation and commencement

1. This Order may be cited as the Electricity Generation Lands (Rateable Values) (Scotland) Order 1995 and shall come into force on 1st April 1995.

Interpretation

- 2.—(1) In this Order, unless the context otherwise requires—
- “the 1975 Act” means the Local Government (Scotland) Act 1975;
 - “a Company” means—
 - (a) Scottish Power plc;
 - (b) Scottish Hydro-Electric plc; or
 - (c) Scottish Nuclear Limited;

(1) 1975 c. 30; section 6(1) to (7) was substituted by the Local Government (Scotland) Act 1978 (c. 4), section 1, and section 6(1) subsequently substituted by the Local Government Finance Act 1988 (c. 41), Schedule 12, paragraph 11 and amended by the Local Government Finance Act 1992 (c. 14), Schedule 13, paragraph 42; section 6(1A) was inserted by the Local Government and Housing Act 1989 (c. 42), Schedule 6, paragraph 18; section 6(5A) and (8) was inserted by the Local Government etc. (Scotland) Act 1994 (c. 39), sections 160 and 157; section 37(1) contains a definition of “prescribed” which is relevant to the exercise of the powers under which this Order is made and which was amended by the Local Government Finance Act 1992, Schedule 13, paragraph 43(c).

“declared net capacity”, in relation to generating plant, means the highest generation of electricity (at the main alternator terminals), expressed to the nearest 100th part of a megawatt, which can be maintained indefinitely without causing damage to the plant, less so much of that capacity as is consumed by the plant;

“financial year” means the period of twelve months beginning with 1st April;

“generating plant” means plant which is used or available for use for the purposes of generating electricity;

“non-domestic water rate” shall be construed in accordance with the provisions of section 40 of the Water (Scotland) Act 1980(2); 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 a 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.—(1) 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 in Scotland (other than lands and heritages referred to in paragraph (2) below) occupied by a Company and wholly or mainly used for the purposes of the generation of electricity or for ancillary purposes.

(2) The lands and heritages referred to in this paragraph are lands and heritages falling within the class prescribed by article 3 of the Electricity Generators (Rateable Values) (Scotland) Order 1995(3).

Non-domestic water rate

4. The non-domestic water rate shall not be leviable in respect of the prescribed class of lands and heritages in respect of the financial year 1995-96.

Aggregate amount of rateable values for financial years 1995-96 to 1999-2000

5. For the purposes of section 6(1) of the 1975 Act, the aggregate amount of the rateable values of the prescribed class of lands and heritages—

- (a) for the financial year 1995-96, is hereby prescribed as £98,700,036;
- (b) for each of the following four financial years, shall be ascertained by adding together the amounts apportioned in respect of the lands and heritages within that class occupied by each Company for the year in question (calculated as provided for in article 6(2) below).

Apportionment of aggregate amount of rateable values among Companies

6.—(1) The aggregate amount referred to in article 5(a) above is hereby apportioned as—

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- (2) 1980 c. 45; section 40 was substituted by the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47), Schedule 5, paragraph 29, amended by the Local Government and Housing Act 1989, Schedule 6, paragraphs 16 and 19 and Schedule 12, Part II and by the Local Government Finance Act 1992, Schedule 11, paragraph 31, and is repealed (prospectively) by the Local Government etc. (Scotland) Act 1994, Schedule 14.
 - (3) S.I.1995/371.

- (a) £38,982,538 in respect of lands and heritages occupied by Scottish Power plc;
- (b) £23,417,498 in respect of lands and heritages occupied by Scottish Hydro-Electric plc; and
- (c) £36,300,000 in respect of lands and heritages occupied by Scottish Nuclear Limited.

(2) That part of the aggregate amount of the rateable values of the prescribed class of lands and heritages to be apportioned for each of the four financial years following the financial year 1995-96 in respect of the lands and heritages occupied by each Company shall be calculated in accordance with the formula—

$$A \times \frac{B}{C}$$

where—

A is the apportioned amount for that Company for the financial year immediately prior to the year for which the calculation is being carried out;

B is the total declared net capacity of generating plant in or on lands and heritages within the prescribed class occupied by that Company on the day falling 1 year before the beginning of the financial year for which the calculation is being carried out; and

C is the total declared net capacity of generating plant in or on such lands and heritages so occupied on the day falling 2 years before the beginning of that year.

Apportionment of aggregate amount of rateable values among local authorities

7.—(1) For the purposes of section 6(2) of the 1975 Act, the aggregate amount of the rateable values of the prescribed class of lands and heritages for the financial year 1995-96 which is prescribed by article 5(a) above shall—

- (a) in respect of such lands and heritages as are occupied by Scottish Power plc, be apportioned among the local authorities specified in column 1 of Schedule 1 to this Order in the amount shown opposite the name of each such local authority in column 2 of that Schedule;
- (b) in respect of such lands and heritages as are occupied by Scottish Hydro-Electric plc, be apportioned among the local authorities specified in column 1 of that Schedule in the amount shown opposite the name of each such local authority in column 3 of that Schedule; and
- (c) in respect of such lands and heritages as are occupied by Scottish Nuclear Limited, be apportioned among the local authorities specified in column 1 of that Schedule in the amount shown opposite the name of each such local authority in column 4 of that Schedule.

(2) For those purposes, the aggregate amount of the rateable values of the prescribed class of lands and heritages for each of the four financial years following the financial year 1995-96 (ascertained in accordance with article 5(b) above) shall—

- (a) in respect of such lands and heritages as are occupied by Scottish Power plc, be apportioned among the local authorities specified in column 1 of Schedule 2 to this Order in accordance with the formula—

$$D \times \frac{E}{100,000}$$

where—

D is the apportioned amount for Scottish Power plc for the financial year in question; and

E is the figure shown in column 2 of that Schedule opposite the name of the local authority in question;

- (b) in respect of such lands and heritages as are occupied by Scottish Hydro-Electric plc, be apportioned among the local authorities specified in column 1 of Schedule 2 to this Order in accordance with the formula—

$$F \times \frac{G}{100,000}$$

where—

F is the apportioned amount for Scottish Hydro-Electric plc for the financial year in question; and

G is the figure shown in column 3 of that Schedule opposite the name of the local authority in question; and

- (c) in respect of such lands and heritages as are occupied by Scottish Nuclear Limited, be apportioned among the local authorities specified in column 1 of Schedule 2 to this Order in accordance with the formula

$$H \times \frac{J}{100,000}$$

where—

H is the apportioned amount for Scottish Nuclear Limited for the financial year in question; and

J is the figure shown in column 4 of that Schedule opposite the name of the local authority in question.

Amendment of enactments

8. The following amendments shall be made to the enactments specified in articles 9 and 10 below in their relation to the valuation of the prescribed class of lands and heritages for the financial year 1995-96 and the four following financial years.

9. In section 6(1) of the Valuation and Rating (Scotland) Act 1956(4), after the words “this Act”, there shall be inserted the words “and to any Order made by the Secretary of State under section 6 of the Local Government (Scotland) Act 1975”.

10.—(1) Section 2(1)(c) of the 1975 Act 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 Generation Lands (Rateable Values) (Scotland) Order 1995 (hereinafter in this Act referred to as “the 1995 Order”);”.

(2) Section 2(1)(d) of that Act shall be amended by inserting after the words “lands and heritages” the following words:—

“(other than lands and heritages within the class of lands and heritages prescribed in the 1995 Order)”.

(3) After paragraph (g) of section 2(1) of that Act there shall be inserted the following paragraph:

“(gg) by entering therein, in relation to a Company as defined in the 1995 Order, any lands and heritages within the class of lands and heritages prescribed in that Order together with the rateable values determined and, where appropriate, apportioned by the assessor in accordance with that Order;”.

(4) 1956 c. 60; section 6(1) was amended by the Abolition of Domestic Rates Etc. (Scotland) Act 1987, Schedule 6 and the Local Government and Housing Act 1989, Schedule 6, paragraph 3.

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

(5) In section 3(4) of that Act, after the words “lands and heritages” where they appear for the first time, there shall be inserted the following:—

“(other than lands and heritages within the class of lands and heritages prescribed in the 1995 Order)”.

Revocations

11. The following Orders are hereby revoked:—

- (a) the Scottish Hydro-Electric plc. (Rateable Values) (Scotland) Order 1994⁽⁵⁾;
- (b) the Scottish Nuclear Limited (Rateable Values) (Scotland) Order 1994⁽⁶⁾; and
- (c) the Scottish Power plc. (Rateable Values) (Scotland) Order 1994⁽⁷⁾.

St Andrew’s House,
Edinburgh
15th February 1995

George Kynoch
Parliamentary Under Secretary of State, Scottish
Office

⁽⁵⁾ S.I. 1994/2076.
⁽⁶⁾ S.I. 1994/2077.
⁽⁷⁾ S.I. 1994/2078.

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SCHEDULE 1

Article 7(1)

Apportionment of aggregate amount of rateable values of prescribed class of lands and heritages for financial year 1995-96

(1) Local authority	(2) Apportioned amount — Scottish Power plc £	(3) Apportioned amount — Scottish Hydro-Electric plc £	(4) Apportioned amount — Scottish Nuclear Ltd £
<i>District Councils:</i>			
Stirling	—	205,004	—
Stewartry	822,703	—	—
Wigtown	43,809	—	—
Dunfermline	23,544,244	—	—
Kirkcaldy	504,519	—	—
Banff and Buchan	—	10,802,598	—
Badenoch and Strathspey	—	130,450	—
Inverness	—	4,323,740	—
Lochaber	—	373,263	—
Ross and Cromarty	—	1,067,902	—
Skye and Lochalsh	—	112,527	—
Sutherland	—	311,393	—
East Lothian	10,090,390	—	18,513,000
Argyll and Bute	3,363,463	970,270	—
Clydesdale	142,947	—	—
Cumnock and Doon Valley	419	—	—
Cunninghame	—	818	17,787,000
Dumbarton	—	1,063,892	—
City of Glasgow	462,476	—	—
Kyle and Carrick	7,568	—	—
Perth and Kinross	—	2,654,330	—
<i>Islands Councils</i>			
Orkney	—	307,547	—
Shetland	—	554,452	—
Western Isles	—	539,312	—

SCHEDULE 2

Article 7(2)

Apportionment of aggregate amount of rateable values of prescribed class of lands and heritages for 1996-97 and three following financial years

(1) Local authority	(2) Apportionment figure — Scottish Power plc £	(3) Apportionment figure — Scottish Hydro-Electric plc £	(4) Apportionment figure — Scottish Nuclear Limited £#
Aberdeenshire	—	46,130	—
Argyll and Bute	8,628	8,687	—
East Ayrshire	1	—	—
North Ayrshire	—	3	49,000
South Ayrshire	19	—	—
Dumfries and Galloway	2,223	—	—
Fife	61,691	—	—
City of Glasgow	1,186	—	—
Highland	—	26,986	—
South Lanarkshire	367	—	—
East Lothian	25,885	—	51,000
Orkney Islands	—	1,313	—
Perthshire and Kinross	—	11,335	—
Shetland Islands	—	2,368	—
Stirling	—	875	—
Western Isles	—	2,303	—

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

This Order makes provision for the valuation for financial years 1995-96 to 1999-2000 of certain lands and heritages occupied by Scottish Power plc, Scottish Hydro-Electric plc and Scottish Nuclear Limited (“the Companies”) and used for the purposes of the generation of electricity (“the prescribed class of lands and heritages”) (article 3).

The Order prescribes the aggregate amount of the rateable values of the prescribed class of lands and heritages for financial year 1995-96 at £98,700,036 and prescribes how the aggregate amount should be arrived at for each of the four following financial years (article 5). It also apportions the aggregate

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amounts among the Companies (article 6) and among local authorities (article 7 and Schedules 1 and 2).

The Order provides that the non-domestic water rate shall not be leviable in respect of the prescribed class of lands and heritages for financial year 1995-96 (article 4).

The Order also amends certain enactments relating to the valuation of the prescribed class of lands and heritages and revokes the Orders for financial year 1994-95 concerning lands and heritages occupied by the Companies (articles 8 to 11).