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DRAFT SCOTTISH STATUTORY INSTRUMENTS

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**2014 No.**

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