
SCOTTISH STATUTORY INSTRUMENTS

2000 No. 86

The Electricity Generators (Rateable Values) (Scotland) Order 2000

Rateable values for financial years 2000 01 to 2004 05

4.—(1) For the purposes of section 6(1) of the 1975 Act, the rateable value of any prescribed class of lands and heritages occupied by a Company for each of the financial year 2000 01 and the four following financial years shall be an amount per megawatt of declared net capacity of the generating plant in or on the lands and heritages set out in column (2) of the following Table in relation to the sole or primary source of energy used by that generating plant, set out in the corresponding entry in column (1):—

TABLE

<i>Column (1)</i> <i>Sole or primary source of energy</i>	<i>Column (2)</i> <i>£ per megawatt</i>
The burning of coal	9,500
The burning of oil	5,000
The burning of natural gas where steam is used as part of the generating process	9,500
The burning of natural gas where steam is not used as part of the generating process	5,000
Nuclear fission produced by a Magnox reactor	6,000
Nuclear fission not produced by a Magnox reactor	14,000
Wind power	5,000
Water power	10,000
Tidal power	5,000
The burning of energy crops or animal litter	8,900
The burning of gas from a landfill site	5,000
The burning of refuse	8,900
Any source of energy not listed above	10,000

(2) Where (apart from this paragraph) any rateable value determined under paragraph (1) above would include a fraction of a pound—

- (a) the fraction shall be made up to one pound if it would exceed 50 pence; and
- (b) the fraction shall be ignored if it would be 50 pence or less.