

---

SCOTTISH STATUTORY INSTRUMENTS

---

**2008 No. 360**

**RATING AND VALUATION**

**The Valuation for Rating (Plant and Machinery)  
(Scotland) Amendment Regulations 2008**

*Made* - - - - *5th November 2008*  
*Laid before the Scottish*  
*Parliament* - - - - *6th November 2008*  
*Coming into force* - - *1st January 2009*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 42 of the Lands Valuation (Scotland) Act 1854(1) and all other powers enabling them to do so.

**Citation and commencement**

1. These Regulations may be cited as the Valuation for Rating (Plant and Machinery) (Scotland) Amendment Regulations 2008 and come into force on 1st January 2009.

**Amendment of the Valuation for Rating (Plant and Machinery) (Scotland) Regulations 2000**

2.—(1) The Valuation for Rating (Plant and Machinery) (Scotland) Regulations 2000(2) are amended in accordance with the following paragraphs.

(2) After regulation 2 insert—

**“Definition of microgeneration capacity**

2A.—(1) In these Regulations, “microgeneration capacity” means the capacity of plant or machinery to generate electricity or to produce heat where—

- (a) in generating electricity or as the case may be producing heat, the plant or machinery relies wholly or mainly on a source of energy or a technology specified in paragraph (2); and
- (b) the capacity of the plant or machinery to generate electricity or as the case may be to produce heat does not exceed the capacity specified in paragraph (3).

---

(1) 1854 c. 91; section 42 is relevantly amended by the Local Government etc. (Scotland) Act 1994 (c. 39), section 152. 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).

(2) S.S.I. 2000/58, amended by S.S.I. 2001/115.

- (2) The sources of energy and technology referred to in paragraph (1)(a) are—
- (a) biomass;
  - (b) biofuels;
  - (c) fuel cells;
  - (d) photovoltaics;
  - (e) water (including waves and tides);
  - (f) wind;
  - (g) solar power;
  - (h) geothermal sources;
  - (i) heat from air, water or the ground; and
  - (j) combined heat and power systems.
- (3) The capacity referred to in paragraph (1)(b) is—
- (a) in relation to the generation of electricity, 50 kilowatts;
  - (b) in relation to the production of heat, 45 kilowatts thermal.”.
- (3) In Class 1 of the Schedule, for “ (other than excepted plant and machinery)” substitute—  
“(except to the extent that plant and machinery has microgeneration capacity and excluding excepted plant and machinery)”.
- (4) In Class 2 of the Schedule, at the beginning for “Plant” substitute—  
“Except to the extent that plant or machinery has microgeneration capacity, plant”.
- (5) In Class 3 of the Schedule, at the beginning for “The following items:—” substitute—  
“Except to the extent that they have microgeneration capacity, the following items:—”.
- (6) In Class 4 of the Schedule, after (b) insert—  
“(ba) so much of any item as has microgeneration capacity;”.

St Andrew’s House,  
Edinburgh  
5th November 2008

*JOHN SWINNEY*  
A member of the Scottish Executive

## EXPLANATORY NOTE

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

These Regulations amend the Valuation for Rating (Plant and Machinery) (Scotland) Regulations 2000 (“the principal Regulations”). The principal Regulations prescribe the plant and machinery which is to be assumed to be part of lands and heritages for the purposes of valuation for non-domestic rating.

Regulation 2(2) of these Regulations inserts a definition of “microgeneration capacity” into the principal Regulations. Regulation 2(3) to (6) amends the Schedule to the principal Regulations in respect of Classes 1 to 4. To the extent that plant or machinery has microgeneration capacity, it is not relevant for the purposes of valuation.