

POLICY NOTE

THE VALUATION AND RATING (EXEMPTED CLASSES) (SCOTLAND) ORDER 2014

SSI 2014/153

The above instrument will be made in exercise of the powers conferred on the Scottish Ministers by section 1 of the Valuation and Rating (Exempted Classes) (Scotland) Act 1976 and all other powers enabling them to do so.

The instrument is subject to affirmative procedure.

Purpose of the Instrument and Background

The purpose of this instrument is to ensure that a new gas pipeline (known as the SIRGE pipeline) has the same exemption under the non-domestic rating system as all other offshore oil and gas pipelines in the UK, which are exempt from non-domestic rating.

The pipeline is currently being constructed from the Shetland Islands to link into an existing pipeline in the North Sea (known as the FUKA pipeline).

Consultation

The Scottish Ministers carried out a statutory consultation on this draft Order with bodies including Institute of Rating, Revenue and Valuation, Local Authorities, COSLA, Royal Institution of Chartered Surveyors, Scottish Assessors Association and UK Onshore Pipeline Association and also various individuals including Gerald Eve rating agents. No substantive comments were received.

The consultation can be viewed at <http://www.scotland.gov.uk/Topics/Government/local-government/17999/11199/Consultation>

Business and Regulatory Impact Assessment

No Business and Regulatory Impact Assessment is required because this instrument will not impose new regulatory burdens on businesses, charities or the voluntary sector.

Financial Implications

There are no financial implications resulting from this instrument.

**Local Government Division,
March 2014**