
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 32

RATING AND VALUATION

**The Valuation for Rating (Plant and Machinery)
(Scotland) Amendment Regulations 2023**

<i>Made</i>	- - - -	<i>7th February 2023</i>
<i>Laid before the Scottish Parliament</i>	- - - -	<i>9th February 2023</i>
<i>Coming into force</i>	- -	<i>1st April 2023</i>

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 2023 and come into force on 1 April 2023.

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 paragraph (2).

(2) In Class 1 in the schedule (prescribed classes of plant and machinery)—

(a) in the opening paragraph, delete “(except to the extent that plant and machinery has microgeneration capacity and excluding excepted plant and machinery)” and substitute “(excluding plant and machinery with microgeneration capacity, excepted plant and machinery and, in relation to any day before 1 April 2035, excepted renewables plant and machinery and excepted electric vehicle charging point plant and machinery)”;

(b) after paragraph (d) insert—

“(e) “excepted renewables plant and machinery” means plant and machinery used or intended to be used for the generation, storage, transformation or transmission of power where the sources of energy or technologies relied upon are mainly or exclusively—

(1) 1854 c. 91. Section 42 was relevantly amended by section 152 of the Local Government etc. (Scotland) Act 1994 (c. 39). 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, which was amended by S.S.I. 2001/115 and S.S.I. 2008/360.

- (i) biomass,
- (ii) biofuels,
- (iii) fuel cells,
- (iv) photovoltaics,
- (v) water (including waves and tides, but excluding production from the pumped storage of water),
- (vi) wind,
- (vii) solar power, or
- (viii) geothermal sources,
- (f) “excepted electric vehicle charging point plant and machinery” means plant and machinery which is—
 - (i) used or intended to be used mainly or exclusively for storage, transformation or transmission of power for an electric vehicle charging point (within the meaning of section 45EA(5) of the Capital Allowances Act 2001⁽³⁾), and
 - (ii) falls within head (d) or (e) of Table 1 below.”.

St Andrew’s House,
Edinburgh
7th February 2023

TOM ARTHUR
Authorised to sign by the Scottish Ministers

(3) 2001 c. 2. Section 45EA was inserted by section 38 of the Finance (No. 2) Act 2017 (c. 32) and amended by section 34 of the Finance Act 2019 (c. 1).

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make amendments to 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(1) amends Class 1 in the schedule to insert two additional exceptions to the assumption that specified plant and machinery is part of lands and heritages. Plant and machinery is not relevant for valuation purposes where it is installed on a non-domestic property and is used, or intended to be used, for the generation, storage, transformation or transmission of power, with the sources of energy or technologies relied upon being wholly or mainly renewable. The same treatment applies to certain plant and machinery used for the generation, storage, transformation or transmission of power at electric vehicle charging points. This includes storage batteries and static transformers.

These exceptions have effect in relation to any day beginning with 1 April 2023 and ending with 31 March 2035.