

**2006 No.180**

**RATING AND VALUATION**

**The Valuation and Rating (Exempted Classes) (Scotland)  
Order 2006**

*Made* - - - - - *28th March 2006*

*Coming into force* - - - - - *1st April 2006*

The Scottish Ministers, in exercise of the powers conferred by section 1 of the Valuation and Rating (Exempted Classes) (Scotland) Act 1976<sup>(a)</sup> and of all other powers enabling them in that behalf, and having consulted with such associations of local authorities or associations of persons as appeared to them to be concerned and with such local authorities and persons with whom consultation appeared to them to be desirable in accordance with section 1(6) of that Act, hereby make the following Order, a draft of which has been laid before and approved by resolution of the Scottish Parliament:

**Citation and commencement**

1. This Order may be cited as the Valuation and Rating (Exempted Classes) (Scotland) Order 2006 and shall come into force on 1st April 2006.

**Interpretation**

2. In this Order, “generating station” means a generator or generators used for the sole purpose of the production of electricity together with any associated apparatus and works so far as lying seaward of the low water mark of ordinary spring tides.

**Exempted lands and heritages**

3. No lands and heritages consisting of a generating station shall be entered in the valuation roll.

*GEORGE LYON*

Authorised to sign by the Scottish Ministers

St Andrew’s House,  
Edinburgh  
28th March 2006

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<sup>(a)</sup> 1976 c.64; section 1 was amended by the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c.47), section 34 and Schedule 6. 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).

**EXPLANATORY NOTE**

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

This Order provides for the exemption from rating of offshore electricity generation facilities.

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