
STATUTORY INSTRUMENTS

1995 No. 372 (S.22)

RATING AND VALUATION

**The Electricity Generators (Aluminium)
(Rateable Values) (Scotland) Order 1995**

Made - - - - - *15th February 1995*

Coming into force - - - - - *1st April 1995*

The Secretary of State, in exercise of the powers conferred on him by sections 6, 35 and 37(1) of the Local Government (Scotland) Act 1975⁽¹⁾ and of all other powers enabling him in that behalf, and after consultation with such associations of local authorities, and of persons carrying on undertakings, as appeared to him to be concerned, and with such local authorities, persons, or associations of persons with whom consultation appeared to him to be desirable, all in accordance with section 6(4) of the said Act, hereby makes the following Order, a draft of which has been laid before and has been approved by resolution of each House of Parliament:

Citation and commencement

1. This Order may be cited as the Electricity Generators (Aluminium) (Rateable Values) (Scotland) Order 1995 and shall come into force on 1st April 1995.

Interpretation

2.—(1) In this Order, unless the context otherwise requires—

“the 1975 Act” means the Local Government (Scotland) Act 1975;

“a Company” means—

- (a) Alcan Aluminium UK Ltd.; or
- (b) the Lochaber Power Company;

“declared net capacity”, in relation to generating plant, means the highest generation of electricity (at the main alternator terminals), expressed to the nearest 100th part of a megawatt,

(1) 1975 c. 30; section 6(1) to (7) was substituted by the Local Government (Scotland) Act 1978 (c. 4), section 1, and section 6(1) subsequently substituted by the Local Government Finance Act 1988 (c. 41), Schedule 12, paragraph 11 and amended by the Local Government Finance Act 1992 (c. 14), Schedule 13, paragraph 42; section 6(1A) was inserted by the Local Government and Housing Act 1989 (c. 42), Schedule 6, paragraph 18; section 6(5A) and (8) was inserted by the Local Government etc. (Scotland) Act 1994 (c. 39), sections 160 and 157; section 37(1) contains a definition of “prescribed” which is relevant to the exercise of the powers under which this Order is made and which was amended by the Local Government Finance Act 1992, Schedule 13, paragraph 43(c).

which can be maintained indefinitely without causing damage to the plant, less so much of that capacity as is consumed by the plant;

“financial year” means the period of twelve months beginning with 1st April;

“generating plant”, in relation to any lands or heritages, means plant in or on the lands and heritages which is used or available for use for the purposes of generating electricity;

“non-domestic water rate” shall be construed in accordance with the provisions of section 40 of the Water (Scotland) Act 1980⁽²⁾;

“prescribed class of lands and heritages” means the class of lands and heritages prescribed for the purposes of section 6(1) of the 1975 Act in article 3 of this Order.

(2) Any reference in this Order to—

(a) lands and heritages occupied by a Company includes a reference to lands and heritages which, if unoccupied, are owned by that Company; and

(b) lands and heritages used for any purpose includes a reference to lands and heritages which are unused but in relation to which it appears that, when next in use, they will be used for such a purpose.

Prescribed class of lands and heritages

3. The following class of lands and heritages is hereby prescribed for the purposes of section 6(1) of the 1975 Act, namely any lands and heritages situated—

(a) as regards financial year 1995-96, in Highland Region;

(b) as regards a financial year beginning after 31st March 1996, in the area of The Highland Council;

which are occupied by a Company and used wholly or mainly for the purpose of generating electricity by water power wholly or mainly for the manufacture of aluminium.

Non-domestic water rate

4. The non-domestic water rate shall not be leviable in respect of the prescribed class of lands and heritages in respect of the financial year 1995-96.

Rateable values for financial years 1995-96 to 1999-2000

5.—(1) For the purposes of section 6(1) of the 1975 Act, the rateable value of any lands and heritages within the prescribed class of lands and heritages for the financial year 1995-96 and the four following financial years shall be an amount equal to the product of £8,715 multiplied by the declared net capacity of the generating plant measured in megawatts.

(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 50p; and

(b) the fraction shall be ignored if it would be 50p or less.

(2) 1980 c. 45; section 40 was substituted by the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47), Schedule 5, paragraph 29, and amended by the Local Government and Housing Act 1989, Schedule 6, paragraphs 16 and 19 and Schedule 12, Part II and by the Local Government Finance Act 1992, Schedule 11, paragraph 31 and is repealed (prospectively) by the Local Government etc. (Scotland) Act 1994, Schedule 14.

Amendment of enactments

6. The following amendments shall be made to the enactments specified in articles 7 and 8 below in their relation to the valuation of the prescribed class of lands and heritages for the financial year 1995-96 and the four following financial years.

7. In section 6(1) of the Valuation and Rating (Scotland) Act 1956(3), after the words “this Act”, there shall be inserted the words “and to any Order made by the Secretary of State under section 6 of the Local Government (Scotland) Act 1975”.

8.—(1) Section 2(1)(c) of the 1975 Act shall be amended by inserting at the end the following:—

“(iii) upon their ceasing to be lands and heritages within the class of lands and heritages prescribed in the Electricity Generators (Aluminium) (Rateable Values) (Scotland) Order 1995 (hereinafter in this Act referred to as “the 1995 Order”);”.

(2) After paragraph (g) of section 2(1) of that Act there shall be inserted the following paragraph:

—
“(gg) by entering therein, in relation to a Company as defined in the 1995 Order, any lands and heritages within the class of lands and heritages prescribed in that Order together with the rateable values determined in accordance with article 5 of that Order;”.

(3) In paragraph (a) of section 2(2) of that Act, after the words “subsection (1)(a)” there shall be inserted the words “or (gg)”.

(4) In section 37(1) of that Act, at the end of the definition of “material change of circumstances”(4), there shall be inserted the following:—

“and, in the case of lands and heritages within the class of lands and heritages prescribed in the 1995 Order, any change in the declared net capacity of the generating plant in or on those lands and heritages within the meaning of that Order;”.

Revocations

9. The Alcan Aluminium UK Ltd. (Rateable Values) (Scotland) Order 1994(5) and the Lochaber Power Company (Rateable Values) (Scotland) Order 1994(6) are hereby revoked.

St Andrew’s House,
Edinburgh
15th February 1995

George Kynoch
Parliamentary Under Secretary of State, Scottish
Office

(3) 1956 c. 60; section 6(1) was amended by the Abolition of Domestic Rates Etc. (Scotland) Act 1987, Schedule 6 and the Local Government and Housing Act 1989, Schedule 6, paragraph 3.

(4) The definition of “material change of circumstances” was amended by the Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31), section 20 and Schedule 2, paragraph 17, by the Abolition of Domestic Rates Etc. (Scotland) Act 1987, Schedule 6, and (prospectively) by the Local Government etc. (Scotland) Act 1994, Schedule 13, paragraph 100(8).

(5) S.I.1994/2068.

(6) S.I. 1994/2074.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order makes provision for the valuation for the financial years 1995-96 to 1999-2000 of certain lands and heritages occupied by Alcan Aluminium UK Ltd. or the Lochaber Power Company (“the prescribed class of lands and heritages”) (article 3).

Article 5 of the Order prescribes that the rateable value of any lands and heritages within the prescribed class shall be an amount equal to the product of £8,715 multiplied by the declared net capacity of the generating plant on the lands and heritages (measured in megawatts).

The Order provides that the non-domestic water rate shall not be leviable in respect of the prescribed class of lands and heritages for financial year 1995-96 (article 4).

The Order amends certain enactments relating to the valuation of the prescribed class of lands and heritages and revokes the Orders for financial year 1994-95 applying to those lands and heritages (articles 6 to 9).