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SCOTTISH STATUTORY INSTRUMENTS

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**2000 No. 58**

**RATING AND VALUATION**

**The Valuation for Rating (Plant and Machinery) (Scotland) Regulations 2000**

<i>Made</i>	- - - -	<i>9th March 2000</i>
<i>Laid before the Scottish Parliament</i>	- - - -	<i>10th March 2000</i>
<i>Coming into force</i>	- -	<i>1st April 2000</i>

The Scottish Ministers, in exercise of the powers conferred upon them by section 42 of the Lands Valuation (Scotland) Act 1854(1) and of all other powers enabling them in that behalf, hereby make the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Valuation for Rating (Plant and Machinery) (Scotland) Regulations 2000 and shall come into force on 1st April 2000.

**Prescribed classes of plant and machinery**

2. The classes of plant and machinery set out in the Schedule to these Regulations are hereby prescribed for the purposes of the definition of “lands and heritages” in section 42 of the Lands Valuation (Scotland) Act 1854.

**Revocation**

3. The Valuation for Rating (Plant and Machinery) (Scotland) Regulations 1994(2) are revoked.

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(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.I.1994/3199.

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St Andrew's House,  
Edinburgh  
9th March 2000

*Jack McConnell*  
A member of the Scottish Executive

## SCHEDULE

Regulation 2

### PRESCRIBED CLASSES OF PLANT AND MACHINERY

#### CLASS 1

Plant and machinery (other than excepted plant and machinery) specified in Table 1 below (together with any of the appliances and structures accessory to such plant or machinery and specified in the List of Accessories set out below) which is used or intended to be used mainly or exclusively in connection with the generation, storage, primary transformation of power or main transmission of power in or on the lands and heritages.

In this Class—

- (a) “excepted plant and machinery” means plant and machinery on the lands and heritages used or intended to be used for the generation, storage, transformation or transmission of power, where the power is mainly or exclusively for distribution for sale to consumers;
- (b) “transformer” means any plant which changes the pressure or frequency or form of current of electrical power to another pressure or frequency or form of current, except any such plant which forms an integral part of an item of plant or machinery in or on the lands and heritages for manufacturing operations or trade processes;
- (c) “primary transformation of power” means any transformation of electrical power by means of a transformer at any point in the main transmission of power; and
- (d) “main transmission of power” means all transmission of power from the generating plant or point of supply in or on the lands and heritages up to and including—
  - (i) in the case of electrical power, the first distribution board;
  - (ii) in the case of transmission by shafting or wheels, any shaft or wheel driven directly from the prime mover;
  - (iii) in the case of hydraulic or pneumatic power, the point where the main supply ceases, excluding any branch service piping connected with such main supply;
  - (iv) in a case where, without otherwise passing beyond the limits of the main transmission of power, power is transmitted to other lands and heritages, the point at which the power passes from the lands and heritages.

#### TABLE 1

- (a) Steam boilers (including their settings) and chimneys, flues and dust or grit catchers used in connection with such boilers; furnaces; mechanical stokers; injectors, jets, burners and nozzles; superheaters; feed water pumps and heaters; economisers; accumulators; deaerators; blow-off tanks; gas retorts and charging apparatus; producers and generators.
- (b) Steam engines; steam turbines; gas turbines; internal combustion engines; hot-air engines; barring engines.
- (c) Continuous and alternating current dynamos; couplings to engines and turbines; field exciter gear; three-wire or phase balancers.
- (d) Storage batteries with stands and insulators, regulating switches, boosters and connections forming part of any such equipment.
- (e) Static transformers; auto transformers; motor generators; motor converters; rotary converters; transverters; rectifiers; phase converters; frequency changers.

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- (f) Cables and conductors; switchboards, distribution boards, control panels and all switchgear and other apparatus on any such equipment.
- (g) Water wheels; water turbines; rams; governor engines; penstocks; spillways; surge tanks; conduits; flumes; sluice gates.
- (h) Pumping engines for hydraulic power; hydraulic engines; hydraulic intensifiers; hydraulic accumulators.
- (i) Air compressors; compressed air engines.
- (j) Windmills.
- (k) Shafting, couplings, clutches, worm-gear, pulleys and wheels.
- (l) Steam or other motors which are used or intended to be used mainly or exclusively for driving any of the plant and machinery falling within this Class.
- (m) Aero-generators; wind turbines.
- (n) Solar cells; solar panels.

## CLASS 2

Plant and machinery specified in Table 2 below (together with the appliances and structures accessory to such plant or machinery and specified in paragraph 2 of the List of Accessories set out below) which is used or intended to be used in connection with services to the lands and heritages or part of them, other than any such plant or machinery which is in or on the lands and heritages and is used or intended to be used in connection with services mainly or exclusively as part of manufacturing operations or trade processes.

In this Class, “services” means heating, cooling, ventilating, lighting, draining or supplying of water and protection from trespass, criminal damage, theft, fire or other hazard.

## TABLE 2

### *(a) GENERAL*

Any of the plant and machinery specified in Table 1 and any motors which are used or intended to be used mainly or exclusively for driving any of the plant and machinery falling within paragraphs (b) to (f) of this Table.

### *(b) HEATING, COOLING AND VENTILATING*

- (i) Water heaters;
- (ii) Headers and manifolds; steam pressure reducing valves; calorifiers; radiators; heating panels; hot-air furnaces with distributing ducts and gratings;
- (iii) Gas pressure regulators; gas burners; gas heaters and radiators and the flues and chimneys used in connection with any such equipment;
- (iv) Plug-sockets and other outlets; electric heaters;
- (v) Refrigerating machines;
- (vi) Water screens; water jets;
- (vii) Fans and blowers;
- (viii) Air intakes, channels, ducts, gratings, louvres and outlets;

- (ix) Plant for filtering, washing, drying, warming, cooling, humidifying, deodorising and perfuming, and for the chemical and bacteriological treatment of air;
- (x) Pipes and coils when used for causing or assisting air movement.

*(c) LIGHTING*

- (i) Gas pressure regulators; gas burners;
- (ii) Plug-sockets and other outlets; electric lamps.

*(d) DRAINING*

Pumps and other lifting apparatus; tanks; screens; sewage treatment plant and machinery.

*(e) SUPPLYING WATER*

Pumps and other water-lifting apparatus; sluice-gates; tanks, filters and other plant and machinery for the storage and treatment of water.

*(f) PROTECTION FROM HAZARDS*

Tanks; lagoons; reservoirs; pumps, hydrants and monitors; fire alarm systems; fire and explosion protection and suppression systems; bunds; blast protection walls; berms; lightning conductors; security and alarm systems; ditches; moats; mounds; barriers; doors; gates; turnstiles; shutters; grilles; fences.

*LIST OF ACCESSORIES*

1. Any of the following plant and machinery which is used or intended to be used mainly or exclusively in connection with the handling, preparing or storing of fuel required for the generation or storage of power in or on the lands and heritages:—

cranes with their grabs or buckets; truck or wagon tippers; elevating and conveying systems, including power winches, drags, elevators, hoists, conveyors, transporters, travellers, cranes, buckets forming a connected part of any such system, and any weighing machines used in connection with any such system; magnetic separators; driers; breakers; pulverisers; bunkers; gas-holders; tanks.

2. Any of the following plant and machinery which is used or intended to be used mainly or exclusively as part of or in connection with or as an accessory to any of the plant and machinery falling within Class 1 or 2:—

- (a) foundations, settings, gantries, supports, platforms and stagings for plant and machinery;
- (b) steam-condensing plant, compressors, exhausters, storage cylinders and vessels, fans, pumps and ejectors; ash-handling apparatus;
- (c) travellers and cranes;
- (d) oiling systems; earthing systems; cooling systems;
- (e) pipes, ducts, valves, traps, separators, filters, coolers, screens, purifying and other treatment apparatus, evaporators, tanks, exhaust boxes and silencers, washers, scrubbers, condensers, air heaters and air saturators;
- (f) shafting supports, belts, ropes and chains;
- (g) cables, conductors, wires, pipes, tubes, conduits, casings, poles, supports, insulators, joint boxes and end boxes;

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- (h) instruments and apparatus attached to the plant and machinery, including computers, meters, gauges, measuring and recording instruments, automatic or programmed controls, temperature indicators, alarms and relays.

### CLASS 3

The following items:–

- (a) railway and tramway lines and tracks (other than tracks used exclusively for the transmission of power), and relevant equipment occupied together with such lines and tracks;

in this paragraph “relevant equipment” means–

- (i) tracks, supports and foundations;
- (ii) sleepers, settings and fittings;
- (iii) buffers, cross-overs and points;
- (iv) power wire supports and power wire gantries;
- (v) signal gantries;
- (vi) barriers, gates and crossings;
- (b) lifts, elevators, hoists, escalators and travelators;
- (c) cables, wires and conductors (or any system of such items)–
  - (i) situated in or on lands and heritages used or intended to be used in connection with the transmission, distribution or supply of electricity, and
  - (ii) used or intended to be used in connection with such transmission, distribution or supply,  
other than such items or parts of such items which are, or are comprised in equipment which is used or intended to be used mainly or exclusively for switching or transforming electricity;
- (d) poles, posts, pylons, towers, pipes, ducts, conduits, meters and any associated supports and foundations, used or intended to be used in connection with any of the items included in paragraph (c) above;
- (e) cables, fibres, wires and conductors, or any system of such items, or any part of such items or such system, used or intended to be used in connection with the transmission of communications signals, and which are comprised in the equipment of and are situated within the premises;

in this paragraph–

- (i) “premises” means any lands and heritages which are used, or intended to be used, mainly or exclusively for the processing or the transmission of communications signals, excluding any part of such lands and heritages within which there is equipment used mainly for the processing of communications signals;
- (ii) “processing of communications signals” means the conversion of one form of communications signal to another form, or the routing of communications signals by switching;
- (iii) “equipment used mainly for the processing of communications signals” includes
  - that part of any associated cable, fibre, wire or conductor which extends from the point of conversion or switching to the first distribution or termination frame or junction; and

- that part of any associated cable, fibre, wire or conductor which extends from the last distribution or termination frame or junction to the point of conversion or switching;
- (f) poles, posts, towers, masts, mast radiators, pipes, ducts and any associated supports and foundations, used or intended to be used in connection with any of the items included within paragraph (e) above;
- (g) a pipe-line, that is to say, a pipe or system of pipes for the conveyance of any thing, not being—
  - (i) a drain or sewer; or
  - (ii) a pipe-line which forms part of the equipment of, and is wholly situated within, relevant premises,  
together with any relevant equipment occupied with the pipe-line; and where a pipe-line forms part of the equipment of, and is situated partly within and partly outside relevant premises, excluding—
    - (iii) in the case of a pipe-line for the conveyance of any thing to the premises, so much of the pipe-line as extends from the first control valve on the premises; and
    - (iv) in the case of a pipe-line for the conveyance of any thing away from the premises, so much of the pipe-line as extends up to the last control valve on the premises,  
but not excluding so much of the pipe-line as comprises the first or, as the case may be, last, control valve;

in this paragraph—

“relevant equipment” means—

- (i) foundations, supports, settings, chambers, manholes, pipe gantries, pipe bridges, conduits, pits and ducts;
- (ii) valves and flow regulators;
- (iii) meters, pumps and air compressors (including the motors comprised in any such equipment); and
- (iv) apparatus for affording cathodic protection to a pipe or system of pipes;

“relevant premises” means a factory or petroleum storage depot, a mine, quarry or mineral field or a natural gas storage or processing facility or gas holder site and for this purpose—

- (i) “factory” has the same meaning as in the Factories Act 1961<sup>(3)</sup>;
- (ii) “mine” and “quarry” have the same meanings as in the Mines and Quarries Act 1954<sup>(4)</sup>;
- (iii) “mineral field” means an area comprising an excavation being a well or bore-hole or a well and bore-hole combined, or a system of such excavations, used for the purpose of pumping or raising brine or oil or extracting natural or landfill gas, and so much of the surface (including buildings, structures and works thereon) surrounding or adjacent to the excavation or system as is occupied, together with the excavation or system, for the purpose of the working of the excavation or system;
- (iv) a “natural gas storage or processing facility” includes premises used or intended to be used mainly or exclusively for the processing, storage or changing the pressure of natural gas; and

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<sup>(3)</sup> 1961 c. 34.

<sup>(4)</sup> 1954 c. 70.

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- (v) “petroleum storage depot” means premises used primarily for the storage of petroleum or petroleum products (including chemicals derived from petroleum) or of materials used in the manufacture of petroleum products (including chemicals derived from petroleum); lock and dock gates and caissons.

## CLASS 4

The items specified in Tables 3 and 4 below, except–

- (a) any such item which is not, and is not in the nature of, a building or structure;
- (b) any part of any such item which does not form an integral part of such item as a building or structure or as being in the nature of a building or structure;
- (c) so much of any refractory or other lining forming part of any plant or machinery as is customarily renewed by reason of normal use at intervals of less than fifty weeks;
- (d) any item in Table 4 the total cubic capacity of which (measured externally and excluding foundations, settings, supports and anything which is not an integral part of the item) does not exceed four hundred cubic metres and which is readily capable of being moved from one site and re-erected in its original state on another without the substantial demolition of any surrounding structure.

## TABLE 3

Blast furnaces.

Bridges, tunnels, tunnel linings, tunnel supports and viaducts.

Bunds.

Chimneys and flues.

Coking ovens.

Cooling ponds.

Dams.

Fixed cranes.

Floating pontoons, with any bridges or gangways not of a temporary nature used in connection with such pontoons.

Flumes, conduits and ducts.

Foundations, settings, fixed gantries, supports, walkways, stairways, handrails, catwalks, stages, staithes and platforms.

Headgear for–

mines, quarries and pits;

wells.

Masts (including guy ropes) and towers for radar or communications signals.

Pits, beds and bays.

Radio telescopes.

Shiplifts and building berths.

Tipplers.

Transversers and turntables.



Turbines and generators.  
Valve towers.  
Well casings and liners.

## TABLE 4

Accelerators.  
Acid concentrators.  
Bins and hoppers.  
Boilers.  
Bunkers.  
Burners, converters, furnaces, kilns, stoves and ovens.  
Chambers and vessels.  
Condensers and scrubbers.  
Coolers, chillers and quenchers.  
Cupolas.  
Cyclones.  
Economisers, heat exchangers, recuperators, regenerators and superheaters.  
Evaporators.  
Filters and separators.  
Gas producers, generators, purifiers, cleansers and holders.  
Hydraulic accumulators.  
Precipitators.  
Reactors and reactor pressure vessels.  
Refuse destructors and incinerators.  
Reservoirs.  
Retorts.  
Silos.  
Stills.  
Tanks.  
Towers and columns.  
Vats.  
Washeries for coal.  
Wind tunnels.

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## EXPLANATORY NOTE

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

These Regulations revoke with effect from 1st April 2000 the Valuation for Rating (Plant and Machinery) (Scotland) Regulations 1994 and replace them with provisions reflecting recommendations contained in the Report of the Expert Advisory Committee to the UK Parliament chaired by Mr Derek Wood QC (Cm 4283). The Committee reviewed the rating of plant and machinery with a view to updating and harmonising it throughout the United Kingdom. The Regulations specify for Scotland the plant and machinery which is to be assumed from 1st April 2000 to be part of lands and heritages for the purposes of valuation for non-domestic rating.