
EXPLANATORY NOTE

(This note is not part of the Order)

This Order makes provision for the valuation for each of the financial years 2000 01 to 2004 05 of certain lands and heritages (article 3) occupied by a person for the purposes of generating electricity where—

- (a) generation is the sole or principal purpose of the use of the prescribed lands and heritages, or they are principally used in connection with the sale of both electrical power and heat, or the primary source of energy is the burning of refuse; and
- (b) the generating plant uses wind, wave, tidal or water power as its primary source of energy, where the declared net capacity is 500 kilowatts or more or, where refuse is burned and the use for generating electricity is not as described in (a) above, 25 megawatts or more.

The Order applies to generating premises of the Scottish electricity companies where generation is the sole or primary use and wind, wave or tidal power is used as the primary source of energy.

The Order provides for the rateable value of the prescribed class of lands and heritages of each undertaking to be calculated on the basis of an amount per megawatt of declared net capacity of the generating plant in or on the lands and heritages set out in the Table in article 4 depending on the particular main source of energy used by that generating plant.

The Order provides for the apportionment, in appropriate cases, of the rateable value of the prescribed lands and heritages of each undertaking among different local authorities (article 5).

The Order also amends certain enactments relating to the valuation of the prescribed lands and heritages and revokes a previous Order, now spent (articles 6 to 9).