2002 No. 262

RATING AND VALUATION

The Valuation and Rating (Exempted Classes) (Scotland) Order 2002

Made

29th May 2002

Coming into force

1st June 2002

The Scottish Ministers, in exercise of the powers conferred by section 1 of the Valuation and Rating (Exempted Classes) (Scotland) Act $1976(\mathbf{a})$ 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 2002 and shall come into force on 1st June 2002.

Interpretation

2. In this Order–

"licensed area" means any area in respect of which a licence granted under the Petroleum Act 1998(**b**) is in force;

"offshore installation" means any installation which is-

- (a) situated within a licensed area, and
- (b) maintained for the purpose of the underwater exploitation or exploration of petroleum resources,

but does not include any harbour, pier, jetty or similar installation connected to dry land by a permanent structure providing access at all times and for all purposes nor any installation for the transporting of petroleum which has already been brought to land;

"petroleum" means any mineral oil or relative hydrocarbon and natural gas but does not include coal or bituminous shales or other stratified deposits from which oil can be extracted by destructive distillation nor methane gas won in the course of operations for making and keeping mines safe;

"pipe-line" means a pipe or system of pipes together with any associated apparatus and works, so far as lying seaward of the low water mark of ordinary spring tides, for the purpose of transporting to any licensed area or offshore installation petroleum, there to be used solely for the purposes of underwater exploitation of petroleum resources.

⁽a) 1976 c.64; section 1 was amended by the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c.47), Schedule 6. The functions of the Secretary of State were transferred to the Scotlish Ministers by virtue of section 53 of the Scotland Act 1998 (c.46).

⁽**b**) 1998 c.17.

Exempted lands and heritages

3. No lands and heritages consisting of a pipe-line shall be entered in the valuation roll.

ANDREW P KERR A member of the Scottish Executive

St Andrew's House, Edinburgh 29th May 2002

EXPLANATORY NOTE

(This note is not part of the Order)

This Order provides for the exemption from rating of pipe-lines used for transporting petroleum to any licensed area or offshore installation, there to be used solely for the purposes of the underwater exploitation of petroleum resources.

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