
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make amendments to the Valuation for Rating (Plant and Machinery) (Scotland) Regulations 2000 (“the principal Regulations”). The principal Regulations prescribe the plant and machinery which is to be assumed to be part of lands and heritages for the purposes of valuation for non-domestic rating.

Regulation 2(1) amends Class 1 in the schedule to insert two additional exceptions to the assumption that specified plant and machinery is part of lands and heritages. Plant and machinery is not relevant for valuation purposes where it is installed on a non-domestic property and is used, or intended to be used, for the generation, storage, transformation or transmission of power, with the sources of energy or technologies relied upon being wholly or mainly renewable. The same treatment applies to certain plant and machinery used for the generation, storage, transformation or transmission of power at electric vehicle charging points. This includes storage batteries and static transformers.

These exceptions have effect in relation to any day beginning with 1 April 2023 and ending with 31 March 2035.