
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 32

**The Valuation for Rating (Plant and Machinery)
(Scotland) Amendment Regulations 2023**

Amendment of the Valuation for Rating (Plant and Machinery) (Scotland) Regulations 2000

2.—(1) The Valuation for Rating (Plant and Machinery) (Scotland) Regulations 2000⁽¹⁾ are amended in accordance with paragraph (2).

(2) In Class 1 in the schedule (prescribed classes of plant and machinery)—

(a) in the opening paragraph, delete “(except to the extent that plant and machinery has microgeneration capacity and excluding excepted plant and machinery)” and substitute “(excluding plant and machinery with microgeneration capacity, excepted plant and machinery and, in relation to any day before 1 April 2035, excepted renewables plant and machinery and excepted electric vehicle charging point plant and machinery)”;

(b) after paragraph (d) insert—

“(e) “excepted renewables plant and machinery” means plant and machinery used or intended to be used for the generation, storage, transformation or transmission of power where the sources of energy or technologies relied upon are mainly or exclusively—

(i) biomass,

(ii) biofuels,

(iii) fuel cells,

(iv) photovoltaics,

(v) water (including waves and tides, but excluding production from the pumped storage of water),

(vi) wind,

(vii) solar power, or

(viii) geothermal sources,

(f) “excepted electric vehicle charging point plant and machinery” means plant and machinery which is—

(i) used or intended to be used mainly or exclusively for storage, transformation or transmission of power for an electric vehicle charging point (within the meaning of section 45EA(5) of the Capital Allowances Act 2001⁽²⁾), and

(ii) falls within head (d) or (e) of Table 1 below.”.

⁽¹⁾ S.S.I. 2000/58, which was amended by S.S.I. 2001/115 and S.S.I. 2008/360.

⁽²⁾ 2001 c. 2. Section 45EA was inserted by section 38 of the Finance (No. 2) Act 2017 (c. 32) and amended by section 34 of the Finance Act 2019 (c. 1).