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STATUTORY INSTRUMENTS

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**1991 No. 943**

**The Electricity Generators (Rateable Values) (Scotland) (No. 2) Order 1991**

**Amendment of enactments**

**10.**—(1) Section 2(1)(c) of the 1975 Act shall be amended by inserting at the end the following:—

“(iii) upon their ceasing to be lands and heritages within the class of lands and heritages prescribed in the Electricity Generators (Rateable Values) (Scotland) (No.2) Order 1991 (hereinafter in this Act referred to as “the 1991 (No.2) Order”);”.

(2) After paragraph (g) of section 2(1) of that Act there shall be inserted the following paragraphs:

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“(gg) by deleting therefrom, with effect on and after 1st April 1991, any lands and heritages within the class of lands and heritages prescribed in the Electricity Generators (Rateable Values) (Scotland) Order 1991(1) which were entered in the roll before that date;

(ggg) by entering therein, in relation to each Company as defined in the 1991 (No.2) Order, any lands and heritages within the class of lands and heritages prescribed in that Order together with the rateable values determined and, where appropriate, apportioned by the assessor in accordance with articles 5, 6 and 7 of that Order;”.

(3) In section 2(2)(a) of that Act, after the reference to “subsection (1)(a)” there shall be inserted the words “or (ggg)”.

(4) In section 37(1) of that Act, at the end of the definition of “material change of circumstances” (2), there shall be inserted the following:—

“and in the case of lands and heritages within the class of lands and heritages prescribed in the 1991 (No.2) Order, any change in the declared net capacity of the generating plant in or on those lands and heritages within the meaning of that Order;”.

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(1) S.I.1991/646

(2) The definition of “material change of circumstances” was amended by the Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31), section 20 and Schedule 2, paragraph 17, and by the Abolition of Domestic Rates Etc. (Scotland) Act 1987, Schedule 6.