



## SCOTTISH EXECUTIVE

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Finance and Central Services Department  
Local Government Finance & Performance Division

Victoria Quay  
Edinburgh EH6 6QQ

### Finance Circular No 6/2002

The Chief Executives  
Scottish Local Authorities

Copy to: Directors of Finance  
Heads of Revenue Departments

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Your ref:  
Our ref: ZCB 4/2/2002

29 May 2002

Dear Sir/Madam

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### THE VALUATION AND RATING (EXEMPTED CLASSES) (SCOTLAND) ORDER 2002

1. I am directed by Ministers to draw to your attention to the above Statutory Instrument which will come into force on 1 June 2002.
2. **The Valuation and Rating (Exempted Classes) (Scotland) Order 2002** 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.
3. This Circular has been copied to the Director of Finance and the Head of Revenues. Copies of the Order will shortly be available from the Stationery Office Bookstore website ([www.hmso.gov.uk](http://www.hmso.gov.uk)).
6. Any enquiries about this Circular should be directed to me at the above address.

Yours faithfully

*Carol Sibbald*

Carol Sibbald (Miss)

