POLICY NOTE

THE NON-DOMESTIC RATING (VALUATION OF UTILITIES) (SCOTLAND) AMENDMENT ORDER 2019

SSI 2019/45

The above instrument is made in exercise of the powers conferred on the Scottish Ministers by sections 6A(1)(aa) and 6A(1B) of the Valuation and Rating (Scotland) Act 1956 and by all other enabling powers. The instrument is subject to negative procedure.

This Order updates The Non-Domestic Rating (Valuation of Utilities) (Scotland) Order 2005.

Policy Objectives

The purposes of this instrument are, first, to amend the definition of electricity generation at article 2(1)(b)(ii) in The Non-Domestic Rating (Valuation of Utilities) (Scotland) Order 2005 ("the 2005 Order"), to additionally include biomass (this is organic matter from living or recently living plant or animal materials, fungi or algae) and the use of solar power.

Secondly, it amends the name of one company at article 3(2) (electricity transmission and distribution) in the 2005 Order. Thirdly, it amends the list of companies registered at article 7A(2) (fixed line telecommunications). This includes the addition of one company - Sky Telecommunications Services Ltd.

Finally, it amends articles 4(3) (gas) and 7A(2) (fixed line telecommunications) in the 2005 Order to omit unnecessary references in the 2005 Order to the date of registration of companies. The second of these amendments is done by not including the reference in this instrument's replacement of paragraph (2) of article 7A.

The names of companies can change and these changes need to be shown in the 2005 Order to allow designated assessors to treat the lands and heritages held by relevant companies as a single entry on the valuation roll for a single, designated, area, despite being situated in areas covered by different rolls.

Electricity generation changes over time and new sources need to be shown in the Order to allow designated assessors to include relevant companies that produce energy with these sources.

Consultation

There is a statutory requirement to consult on this Order. Scottish Assessors and COSLA were consulted during drafting of the Order and are content with the changes it makes to the 2005 Order.

Business and Regulatory Impact Assessment

No Business Regulatory Impact Assessment is required because this instrument will not impose new regulatory burdens on businesses, charities or the voluntary sector.

Financial Implications

There are no financial implications resulting from this instrument.

Scottish Government
Local Government and Communities Directorate
February 2019