POLICY NOTE

THE NON-DOMESTIC RATING (VALUATION OF UTILITIES) (SCOTLAND) AMENDMENT ORDER 2020

SSI 2020/44

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, by section 27(6A) and (6B) of the Local Government etc. (Scotland) Act 1994, 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 ("the principal Order") to amend a list of fixed line telecommunications companies that are to be entered in a single valuation roll, rather than local rolls. It also clarifies arrangements to be made for correction of entries that are not made in accordance with that Order.

Policy Objectives

The first purpose of this instrument is to amend the list of companies registered at article 7A(2) (fixed line telecommunications) of the principal Order. This includes the addition of nine companies:

- Axione UK Limited
- Cogent Communications UK Ltd
- Hypertropic Ltd
- Fibrenest Limited
- Daisy Group Holdings Limited
- EE Limited
- Interoute Communications Limited
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- Zayo Group UK Limited.

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.

In addition, the instrument requires that the assessor, designated by the principal Order, arrange to rectify entries where they have not been made in accordance with the provisions of the principal Order. This provision is intended to clarify what should happen, specifically that an entry that has not been made in accordance with the requirements of the principal Order, and action taken based on that entry, is nonetheless valid. However, the assessor in whose roll the entry should appear as a single entry is to rectify it, with effect from the same date where an erroneous entry is removed and the required entry is made.

Consultation

There is a statutory requirement to consult on this Order. Scottish Assessors, representatives from the Institute of Revenues Rating and Valuation, and COSLA were consulted during the 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 2020