POLICY NOTE

THE NON-DOMESTIC RATING (VALUATION OF UTILITIES) (SCOTLAND) AMENDMENT ORDER 2021

SSI 2021/59

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 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.

Policy Objectives

The 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 four companies:
    - Grain Connect Limited
    - Grain Communications Limited
    - Open Fibre Networks Limited
    - Sky Telecommunications Limited
- the removal of three companies:
    - Everything Everywhere Limited
    - Interoute Vtesse Limited
    - Oath (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.

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 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 2021