SCOTTISH STATUTORY INSTRUMENTS

2026 No. 44

RATING AND VALUATION

The Non-Domestic Rating (Valuation of Utilities) (Scotland) Amendment Order 2026

Made - - - -	*29th January 2026*
Laid before the Scottish Parliament	*2nd February 2026*
Coming into force - -	*1st April 2026*

The Scottish Ministers make the following Order in exercise of the powers conferred by sections 6A(1)(aa) and (1B) of the Valuation and Rating (Scotland) Act 1956(**a**) and all other powers enabling them to do so.

In accordance with section 6A(1D) of that Act(**b**) they have consulted such associations of local authorities and such other persons as they think appropriate.

Citation and commencement

1. This Order may be cited as the Non-Domestic Rating (Valuation of Utilities) (Scotland) Amendment Order 2026 and comes into force on 1 April 2026.

Amendment of the Non-Domestic Rating (Valuation of Utilities) (Scotland) Order 2005

2.—(1) The Non-Domestic Rating (Valuation of Utilities) (Scotland) Order 2005(**c**) is amended as follows.

(2) In the table forming part of article 7A(2) (fixed line telecommunications)(**d**)—

(a) before the entry for "AtlasConnect Limited" insert in the first column "4th Utility Holdings Limited" with the corresponding registration number in the second column "11010880",

(b) after the entry for "Grain Connect Limited" insert in the first column "Highland Broadband Networks Limited" with the corresponding registration number in the second column "SC494551",

(**a**) 1956 c. 60. Section 6A was inserted by section 161 of the Local Government etc. (Scotland) Act 1994 (c. 39) and subsections (1)(aa) and (1B) were inserted by section 32(1) of the Local Government in Scotland Act 2003 (asp 1) ("the 2003 Act"). The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c. 46).

(**b**) Section 6A(1D) was inserted by section 32(1)(b) of the 2003 Act.

(**c**) S.S.I. 2005/127.

(**d**) Article 7A was inserted by S.S.I. 2010/78 and relevantly amended by S.S.I. 2019/42, S.S.I. 2020/44, S.S.I. 2021/59, S.S.I. 2022/37, S.S.I. 2024/25 and S.S.I. 2025/19.

(c) after the entry for "NEOS Networks Limited" insert in the first column "Netomnia Limited" with the corresponding registration number in the second column "12008248", and

(d) after the entry for "Tiscali UK Limited" insert in the first column "Trooli Ltd" with the corresponding registration number in the second column "04366668".

IVAN MCKEE
Authorised to sign by the Scottish Ministers

St Andrew's House,
Edinburgh
29th January 2026

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Non-Domestic Rating (Valuation of Utilities) (Scotland) Order 2005 ("the principal Order").

Article 2(2) amends the table in article 7A of the principal Order to add four companies to the list of those regarded as "fixed line operators".

The effect of being a company referred to in article 7A is that lands and heritages occupied by the company are entered as a single entry in a single valuation roll, for the area specified in the Order, rather than being entered in different valuation rolls held by the valuation authorities in whose areas they are actually located.

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