POLICY NOTE

THE NON-DOMESTIC RATING (VALUATION OF UTILITIES) (SCOTLAND) AMENDMENT ORDER 2026

SSI 2026/44

The above instrument was made in exercise of the powers conferred by sections 6A(1)(aa) and 6A(1B) of the Valuation and Rating (Scotland) Act 1956. It is subject to the negative procedure.

Summary Box

The Order amends the Non-Domestic Rating (Valuation of Utilities) (Scotland) Order 2005 ("the principal Order") to add the names of four new companies to the table forming part of article 7A(2) (fixed line telecommunications) of the principal Order.

As a result of the inclusion of the new companies in the Order, the lands and heritages occupied by these companies are to be entered in a single valuation roll, rather than in local rolls.

Policy Objectives

The purpose of this instrument is to add the names of four new companies to the table forming part of article 7A(2) (fixed line telecommunications) of the principal Order.

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

UN Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024 Compatibility

The Scottish Minsiters have made the folloing statement regarding children's rights.

In accordance with section 23(2) of the United Nations Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024 (the Act), the Scottish Ministers certify that, in their view, the Order is compatible with the UNCRC requirements as defined by section 1(2) of the Act.

EU Alignment Consideration

This instrument is not relevant to the Scottish Government's policy to maintain alignment with the EU.

Consultation

To comply with the requirements of section 6A(1D) of the Valuation and Rating (Scotland) Act 1956, the Scottish Assessors Association and the Convention of Scottish Local Authorities have been consulted.

As a result of that consultation no general themes emerged nor were any specific points made.

Impact Assessments

A Child Rights and Wellbeing Impact Assessment has been carried out in relation to these Regulations.

Financial Effects

The Minister for Public Finance confirms that no Business and Regulatory Impact Assessment is necessary as the instrument has no financial effects on the Scottish Government, local government or on business. The instrument has a purely administrative impact allowing certain lands and heritages occupied by the specified companies to be treated as a single entry in the valuation roll, rather than several entries in local rolls.

Scottish Government
Local Government and Communities
February 2026