

**EXECUTIVE NOTE TO**  
**THE NON-DOMESTIC RATING (VALUATION OF UTILITIES)**  
**(SCOTLAND) AMENDMENT (NO.2) ORDER 2010**

**SSI 2010/78**

The above instrument is made in exercise of the powers conferred by section 6A(1)(aa) of the Valuation and Rating (Scotland) Act 1956 and section 27(6A),(6B) and (6C) of the Local Government etc. (Scotland) Act 1994 and by all other enabling powers. The instrument is subject to the negative resolution procedure.

**Background**

At present the valuation of fixed line communications networks is problematic for local assessors because such networks invariably cover more than one valuation area. It is necessary therefore to carry out a network valuation and then apportion it between the local government areas within which the network lies.

**Policy Objective**

The objective of this Order is to simplify the valuation process in that there will only be one entry on the valuation roll, a single tax bill and, for the purposes of any appeal, one valuation decision for each operator.

**Purpose**

The Order will designate the Renfrewshire Assessor to value the lands and heritages within the fixed line telecommunications industry, where these are occupied by the operators specified within the Order. The Order provides that the Renfrewshire Assessor will have the same powers of entry as the assessors for the local valuation areas with regards fixed line telecommunications, including the right to request information, throughout Scotland.

The Order also revokes The Non-Domestic Rating (Valuation of Utilities) (Scotland) Amendment Order 2009 and Non-Domestic Rating (Valuation of Utilities) (Scotland) Amendment Order 2010, which are not yet in force, to reflect minor changes in the list of fixed line telecommunications operators.

**Consultation**

We consulted 167 stakeholder organisations, including local authorities and business organisations on the provisions contained in Non-Domestic Rating (Valuation of Utilities) (Scotland) Amendment Order 2009 which this instrument will replace. Nine substantive responses were received suggesting amendments of a mainly technical nature. These comments were considered and discussed with the proposed designated assessor prior to finalising the 2009 Order.

As this Order merely amends the list of companies in the 2009 Order a further consultation was not deemed necessary. It takes into account the comments made from the previous consultation.

### **Regulatory Impact Assessment**

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

### **Financial Effects**

There are no additional financial implications arising from this order. There will, overall, be a modest saving in assessor costs from the designation of a single assessor to undertake assessment of the industry.

### **Local Government Division**