

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Non-Domestic Rating (Valuation of Utilities) (Scotland) Order 2005 (“the 2005 Order”) and comes into force on 1st April 2011.

Article 2 of this Order reflects the demerger of a company designated as a “fixed line operator” for the purposes of Article 7A of the 2005 Order which makes provision for the treatment in the valuation roll of fixed live telecommunications.