

EXECUTIVE NOTE

THE NON-DOMESTIC RATING (VALUATION OF UTILITIES) (SCOTLAND) AMENDMENT ORDER 2011

SSI 2011/75

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

Background

The valuation of lands and heritages occupied by fixed line telecommunications operators for the purpose of non-domestic rates was problematic for local assessors where such lands and heritages covered more than one valuation area.

Consequently, the Scottish Ministers made an order in 2010 (S.S.I. 2010/78) that amended the Non-Domestic Rating (Valuation of Utilities) (Scotland) Order 2005 (S.S.I. 2005/127) (“the 2005 Order”). Article 7A(1) of the 2005 Order specifies lands and heritages to be valued within the fixed line telecommunications industry. Moreover, the lands and heritages occupied by a single “fixed line operator” which would otherwise justify an entry in more than one valuation roll are to be treated as justifying one entry in a single valuation roll. The table forming part of article 7A(2) of the 2005 Order lists the “fixed line operators” for the purposes paragraph (1).

Purpose of the Instrument

The purpose of this instrument is to update the details of one fixed line operator in the table forming part of article 7A(2) of the 2005 Order, following a change in the company’s structure.

Consultation

Scottish Ministers conducted a statutory consultation. No substantive points were raised.

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 Implications

There are no financial implications resulting from this instrument.

**Local Government Division
February 2011**