

POLICY NOTE

THE NON-DOMESTIC RATING (VALUATION OF UTILITIES) (SCOTLAND) AMENDMENT ORDER 2014

SSI 2014/64

The above instrument is made in exercise of the powers conferred on the Scottish Ministers 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 negative procedure.

Purpose of the Instrument

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 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 (being that for Renfrewshire). The table forming part of article 7A(2) of the 2005 Order lists the “fixed line operators” for the purposes of paragraph (1).

The purpose of this instrument is to add the names of three Scottish telecoms companies to the 2005 Order.

Background

The telecoms companies in Scotland can change; these changes need to be shown in the Order to allow the Assessor for Renfrewshire to value the relevant lands and heritages and to allow Renfrewshire Council to bill the specified fixed line operators for business rates.

Consultation

Scottish Ministers carried out a statutory consultation on this Order. No substantive comments were made.

Business and Regulatory Impact Assessment

No Business Regulatory Impact Assessment is required because this 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 2014