

2016 No. 122

RATING AND VALUATION

**The Non-Domestic Rates (Telecommunication Installations)
(Scotland) Regulations 2016**

Made - - - - - *22nd February 2016*

Laid before the Scottish Parliament *24th February 2016*

Coming into force - - - *1st April 2016*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 153 of the Local Government etc. (Scotland) Act 1994(a) and all other powers enabling them to do so.

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rates (Telecommunication Installations) (Scotland) Regulations 2016 and come into force on 1st April 2016.

Interpretation

2. In these Regulations—

“the 1975 Act” means the Local Government (Scotland) Act 1975(b);

“lands and heritages” has the meaning prescribed by and under section 42 of the Lands Valuation (Scotland) Act 1854(c);

“Mobile Masts Pilot Area” means an area delineated in orange on the following maps—

- (a) the map entitled “Non-Domestic Rates Relief – Mobile Masts Pilot – Arran Eligible Area (A)” and dated 2nd February 2016;
- (b) the map entitled “Non-Domestic Rates Relief – Mobile Masts Pilot – Arran Eligible Area (B)” and dated 2nd February 2016; and
- (c) the map entitled “Non-Domestic Rates Relief – Mobile Masts Pilot – Cairngorm Eligible Area” and dated 2nd February 2016;

“rates” means non-domestic rates levied under section 7B of the 1975 Act(d); and

(a) 1994 c.39. Section 153 was amended by section 67 of the Climate Change (Scotland) Act 2009 (asp 12). The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c.46).
(b) 1975 c.30.
(c) 1854 c.91. Section 42 was amended by the Statute Law Revision Act 1892 (c.19) and section 152 of the Local Government etc. (Scotland) Act 1994.
(d) Section 7B was inserted by section 110(2) of the Local Government Finance Act 1992 (c.14) and amended by paragraph 100(4) of Schedule 13 to the Local Government etc. (Scotland) Act 1994.

“valuation roll” means the roll made up under section 1 of the 1975 Act^(a).

Amount payable as rates - lands and heritages comprising tower or mast sites

3. No rates are payable in respect of lands and heritages in a Mobile Masts Pilot Area on a day in the period beginning with 1st April 2016 and ending with 31st March 2021 if—

- (a) the lands and heritages are occupied by a tower or mast used for the monitoring, processing or transmission of communications or other signals for the provision of electronic communications services;
- (b) a new entry in respect of the lands and heritages as so occupied is made in the valuation roll on or after 1st April 2016; and
- (c) an application for relief is made in accordance with regulation 4.

Applications for relief

4.—(1) An application for relief under these Regulations must—

- (a) be signed by the ratepayer or a person authorised to sign on behalf of the ratepayer;
- (b) be made to the local authority by—
 - (i) addressing it to the authority; and
 - (ii) delivering it or sending it to the authority’s office by post or electronic communication; and
- (c) provide—
 - (i) a detailed plan of the lands and heritages; and
 - (ii) information regarding any rent payable in respect of the lands and heritages and the cost of plant and machinery, and of construction carried out, on the lands and heritages.

(2) In this regulation—

“electronic communication” has the meaning given to it by section 15(1) of the Electronic Communications Act 2000 (“the 2000 Act”)^(b);

“local authority” means the rating authority in whose valuation roll the entry for the lands and heritages appears;

“person authorised to sign on behalf of the ratepayer” means, where the ratepayer is—

- (a) a partnership, a partner of that partnership;
- (b) a trust, a trustee of that trust;
- (c) a body corporate, a director of that body; and

“sign” or “signed”, in relation to an application made by electronic communication, means an electronic signature, as defined in section 7(2) of the 2000 Act.

JOHN SWINNEY
A member of the Scottish Government

St Andrew’s House,
Edinburgh
22nd February 2016

(a) Section 1 was repealed in part by section 34 of and Schedule 6 to the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c.47), Schedule 14 to the Local Government etc. (Scotland) Act 1994 and Schedule 4 to the Local Government and Rating Act 1997 (c.29).

(b) 2000 c.7. Section 15(1) was amended by paragraph 158 of Schedule 17 to the Communications Act 2003 (c.21).

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide 100% relief from business rates in respect of lands and heritages in a Mobile Masts Pilot Area if they are occupied by a tower or mast used for the monitoring, processing or transmission of communications or other signals for the provision of electronic communications services and a new entry is made in the valuation roll on or after 1st April 2016.

An application must be made to obtain the relief and regulation 4 sets out how the applications are to be made.

No business and regulatory impact assessment has been prepared for these Regulations as no adverse impact on businesses, charities or voluntary bodies is foreseen.

Copies of the maps of the sites within the Mobile Masts Pilot Area are available for inspection at the Scottish Government Digital Directorate, Connectivity, Economy and Data Division, 5 Atlantic Quay, 150 Broomielaw, Glasgow, G2 8LU.

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