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SCOTTISH STATUTORY INSTRUMENTS

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**2016 No. 129**

**The Non-Domestic Rates (Telecommunications and Canals) (Scotland) Amendment Order 2016**

**Citation and commencement**

1. This Order may be cited as the Non-Domestic Rates (Telecommunications and Canals) (Scotland) Amendment Order 2016 and comes into force on 1st April 2016.

**Amendment of the Non-Domestic Rating (Telecommunications and Canals) (Scotland) Order 1995**

2. In article 2 (telecommunications subjects) of the Non-Domestic Rating (Telecommunications and Canals) (Scotland) Order 1995(1)—

- (a) for “Any”, substitute “(1) Subject to paragraph (2), any”; and
- (b) at the end, insert—

“(2) Paragraph (1) does not apply in relation to lands and heritages which are—

- (a) occupied by a tower or mast which is erected on or after 1st April 2016 and is used for the monitoring, processing or transmission of communications or other signals for the provision of electronic communications services; and
- (b) in a Mobile Masts Pilot Area (within the meaning given by regulation 2 of the Non-Domestic Rates (Telecommunication Installations) (Scotland) Regulations 2016(2)).”.

St Andrew’s House,  
Edinburgh  
22nd February 2016

*JOHN SWINNEY*  
A member of the Scottish Government