

POLICY NOTE

THE NON-DOMESTIC RATES (TELECOMMUNICATIONS AND CANALS) (SCOTLAND) AMENDMENT ORDER 2016

SSI 2016/129

The above instrument is made in exercise of the powers conferred by section 6A of the Valuation and Rating (Scotland) Act 1956. The instrument is subject to the negative resolution procedure.

Purpose

The purpose of this Order is to allow any masts which attract relief under the Non-Domestic Rates (Telecommunication Installations) (Scotland) Regulations 2016 (S.S.I. 2016/122) (“the 2016 Regulations”) to be given a separate entry in the valuation roll for the valuation area in which they are situated.

Policy Objective

Achieving improved mobile coverage in Scotland is an integral element of the Scottish Government’s wider vision of achieving world class digital connectivity across Scotland by 2020. To qualify for non- domestic rates relief provided for in the 2016 Regulations, masts will need to be entered on the valuation roll as single entries.

Consultation

There is no statutory obligation to consult on this Order.

Business and Regulatory Impact Assessment

BRIA’s are prepared where proposals introduce additional burdens or costs on business or the third sector. As this SSI will reduce the rates burden on qualifying businesses, no BRIA is required.

Financial Effect

The decrease in the amount of non-domestic rates payable in respect of masts is in line with the policy objective as outlined above.

Local Government Division
February 2016