

---

SCOTTISH STATUTORY INSTRUMENTS

---

**2019 No. 41**

**RATING AND VALUATION**

**The Non-Domestic Rates (Telecommunication Installations) (Scotland) Amendment Regulations 2019**

<i>Made</i>	- - - -	<i>14th February 2019</i>
<i>Laid before the Scottish Parliament</i>	- - - -	<i>18th February 2019</i>
<i>Coming into force</i>	- -	<i>1st April 2019</i>

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 153 of the Local Government etc. (Scotland) Act 1994<sup>(1)</sup> 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) Amendment Regulations 2019 and come into force on 1 April 2019.

**Amendment of the Non-Domestic Rates (Telecommunication Installations) (Scotland) Regulations 2016**

**2.—(1)** The Non-Domestic Rates (Telecommunications Installations) (Scotland) Regulations 2016<sup>(2)</sup> are amended as follows.

(2) In regulation 2 (interpretation), for the entry for “Mobile Masts Pilot Area” substitute—

““Mobile Masts Pilot Area” means an area that is—

- (a) described by grid co-ordinates in a document entitled “Non-Domestic Rates Relief – Mobile Masts Pilot Extension – Eligible Grid References” and dated 30 January 2019, or
- (b) delineated in orange on one of the following maps—
  - (i) the map entitled “Non-Domestic Rates Relief – Mobile Masts Pilot – Arran Eligible Area (A)” and dated 2 February 2016,
  - (ii) the map entitled “Non-Domestic Rates Relief – Mobile Masts Pilot – Arran Eligible Area (B)” and dated 2 February 2016,

---

(1) 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).

(2) S.S.I. 2016/122, which was amended by S.S.I. 2018/63.

---

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

---

(iii) the map entitled “Non-Domestic Rates Relief – Mobile Masts Pilot – Cairngorm Eligible Area” and dated 2 February 2016,”.

3. In regulation 3 (amount payable as rates – lands and heritages comprising tower or mast sites)

- 
- (a) for “1st April 2018” in the first place it occurs substitute “1 April 2019”, and
  - (b) in paragraph (b), for “is made in the valuation roll on or after 1st April 2018;” substitute “is or was made in the valuation roll on or after 1 April 2016;”.

St Andrew’s House,  
Edinburgh  
14th February 2019

*DEREK MACKAY*  
A member of the Scottish Government

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Non-Domestic Rates (Telecommunication Installations) (Scotland) Regulations 2016 (“the principal Regulations”).

These Regulations amend the definition of a “Mobile Masts Pilot Area” in the principal Regulations to refer to areas shown either in a specified document with grid coordinates or on three named maps.

Regulation 3 provides for relief in the 2019-20 year, which will continue until the end of the year for 2028-29.

The document and maps are available for inspection at the Scottish Government Digital Directorate, Connectivity, Economy and Data Division, 5 Atlantic Quay, 150 Broomielaw, Glasgow, G2 8LU. The document and maps are also available for inspection online at <https://beta.gov.scot/publications/4g-infill-programme-non-domestic-rates-relief-mobile-masts>.