
SCOTTISH STATUTORY INSTRUMENTS

2020 No. 41

RATING AND VALUATION

The Non-Domestic Rates (Telecommunication Installations) (Scotland) Amendment Regulations 2020

Made - - - - 19th February 2020
Laid before the Scottish Parliament - - - - 21st February 2020
Coming into force - - 1st April 2020

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 153 of the Local Government etc. (Scotland) Act 1994 ^{M1} and all other powers enabling them to do so.

Marginal Citations

M1 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 \(c.46\)](#).

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rates (Telecommunication Installations) (Scotland) Amendment Regulations 2020 and come into force on 1 April 2020.

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

2.—(1) The Non-Domestic Rates (Telecommunication Installations) (Scotland) Regulations 2016 ^{M2} are amended as follows.

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

“(a) described by grid co-ordinates in a document entitled “Non-Domestic Rates Relief – Mobile Masts Pilot Extension – Eligible Grid References” and dated 10 February 2020.”.

(3) In regulation 3 (amount payable as rates – lands and heritages comprising tower or mast sites), for “1 April 2019” substitute “1 April 2020”.

Changes to legislation: There are currently no known outstanding effects for the *The Non-Domestic Rates (Telecommunication Installations) (Scotland) Amendment Regulations 2020*. (See end of Document for details)

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Marginal Citations

M2 [S.S.I. 2016/122](#), which was amended by [S.S.I. 2018/63](#) and [S.S.I. 2019/41](#).

St Andrew's House,
Edinburgh
19th February 2020

BEN MACPHERSON
Authorised to sign by the Scottish Ministers

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”).

Regulation 2(2) amends a reference to a document in the definition of a “Mobile Masts Pilot Area” in the principal Regulations. These areas are either shown in a specified document with grid coordinates or delineated on three maps named in the principal Regulations.

Regulation 2(3) provides relief for areas shown in the new document from the 2020-21 year, with the principal Regulations continuing that relief, if other qualification conditions are met, until the end of the 2028-29 year.

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://www.gov.scot/publications/4g-infill-programme-non-domestic-rates-relief-mobile-masts/>.

Changes to legislation:

There are currently no known outstanding effects for the The Non-Domestic Rates (Telecommunication Installations) (Scotland) Amendment Regulations 2020.