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SCOTTISH STATUTORY INSTRUMENTS

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**2020 No. 44**

**RATING AND VALUATION**

**The Non-Domestic Rating (Valuation of Utilities) (Scotland) Amendment Order 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 Order in exercise of the powers conferred by section 6A(1)(aa) and (1B) of the Valuation and Rating (Scotland) Act 1956<sup>(1)</sup>, section 27(6A) and (6B) of the Local Government etc. (Scotland) Act 1994<sup>(2)</sup> and all other powers enabling them to do so.

In accordance with section 6A(1D) of the Valuation and Rating (Scotland) Act 1956<sup>(3)</sup> they have consulted such associations of local authorities and such other persons as they think appropriate.

In accordance with section 27(6D) of the Local Government etc. (Scotland) Act 1994<sup>(4)</sup> they have consulted such associations of local authorities and such other persons as they think appropriate.

**Citation and commencement**

1. This Order may be cited as the Non-Domestic Rating (Valuation of Utilities) (Scotland) Amendment Order 2020 and comes into force on 1 April 2020.

**Amendment of the Non-Domestic Rating (Valuation of Utilities) (Scotland) Order 2005**

2.—(1) The Non-Domestic Rating (Valuation of Utilities) (Scotland) Order 2005<sup>(5)</sup> is amended as follows.

(2) For article 7A(2) (fixed line telecommunications) substitute—

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(1) 1956 c.60. Section 6A was inserted by section 161 of the Local Government etc. (Scotland) Act 1994 (c.39) and subsections (1)(aa) and (1B) were inserted by section 32(1) of the Local Government in Scotland Act 2003 (asp 1) (“the 2003 Act”). 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) 1994 c.39. Subsections (6A) and (6B) were inserted by section 32(2)(a) of the 2003 Act.

(3) Section 6A(1D) was inserted by section 32(1)(b) of the 2003 Act.

(4) Section 27(6D) was inserted by section 32(2)(a) of the 2003 Act.

(5) S.S.I. 2005/127, amended by S.S.I. 2005/320, S.S.I. 2009/196, S.S.I. 2010/78, S.S.I. 2011/75, S.S.I. 2013/36, S.S.I. 2014/64, S.S.I. 2015/50, S.S.I. 2017/42, S.S.I. 2019/42, S.S.I. 2019/45 and S.S.I. 2019/77.

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“(2) A “fixed line operator”, for the purposes of this article, is any of the companies registered with the following names and registration numbers—

<i>Company name</i>	<i>Registration number</i>
AtlasConnect Limited	SC241790
Axione UK Limited	08434202
British Telecommunications Public Limited Company	01800000
Centurylink Communications UK Limited	02495998
Cityfibre Limited	09759465
Cogent Communications UK Ltd	04014628
Daisy Group Holdings Limited	09162741
EE Limited	02382161
Entanet International Limited	03274237
Everything Everywhere Limited	08263590
Fibrenew Limited	06962197
Gamma Telecom Ltd	04340834
Hutchison 3G UK Limited	03885486
Hyperoptic Ltd	07222543
Interoute Communications Holdings Limited	04927540
Interoute Communications Limited	04472687
Interoute Vtesse Limited	03900836
JISC	05747339
JISC Services Limited	02881024
NEOS Networks Limited	03477297
NTL Business Limited	03076222
Oath (UK) Limited	03462696
Pipex Communications Services Limited	03059016
Pulsant (Scotland) Limited	SC236128
Sky Home Communications Limited	05262862
Sky Telecommunications Services Limited	02883980
SSE Telecommunications Limited	SC213457
Talktalk Communications Limited	03849133
Telefonica UK Limited	01743099
Thus Group Holdings Limited	SC192666
Tiscali UK Limited	03408171
Verizon UK Limited	02776038

<i>Company name</i>	<i>Registration number</i>
Virgin Media Limited	02591237
Vodafone Enterprise U.K.	01541957
Vodafone Limited	01471587
Zayo Group UK Limited	03726666.”.

(3) After article 9 (powers of assessors), insert—

**“Entries otherwise than as directed by this Order**

**9A.**—(1) The entering of lands and heritages in a valuation roll otherwise than as directed by this Order does not affect the validity of the entry or any action taken in consequence of that entry.

(2) Where it comes to the attention of the assessor designated to value lands and heritages under article 8 that lands and heritages have not been entered as directed by this Order in the valuation roll for which that assessor is responsible, that assessor must—

- (a) where the lands and heritages are not entered in the valuation roll for that assessor’s valuation area—
  - (i) make arrangements with the assessor for the valuation area of the roll in which the lands and heritages have been entered for that entry to be altered or removed, and
  - (ii) enter the lands and heritages in the valuation roll as directed by this Order with effect from the same date as the alteration or removal of the other entry takes effect,
- (b) where the lands and heritages are entered in the valuation roll for that assessor’s valuation area, but are not the subject of a single entry in that roll—
  - (i) alter or remove the entry, and
  - (ii) enter the lands and heritages as directed by this Order with effect from the same date as the alteration or removal of the other entry takes effect.”.

St Andrew’s House,  
Edinburgh  
19th February 2020

*BEN MACPHERSON*  
Authorised to sign by the Scottish Ministers

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## EXPLANATORY NOTE

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

This Order amends the Non-Domestic Rating (Valuation of Utilities) (Scotland) Order 2005 ([S.S.I. 2005/127](#), “the principal Order”).

Article 2(2) replaces a table in the principal Order which details companies to be regarded as “fixed line operators” for the purposes of entries in the valuation roll. The effect is that lands and heritages occupied by those operators are entered as a single entry in the valuation roll, despite being situated in different rating authority areas.

Article 2(3) makes provision for entries that have not been made in accordance with the provisions of the principal Order. It provides that the entry is valid, as is anything done in consequence of it, but requires the assessor designated by the principal Order to arrange to rectify the entry or entries.