

2016 No. 129

RATING AND VALUATION

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

Made - - - - - *22nd February 2016*

Laid before the Scottish Parliament *24th February 2016*

Coming into force - - - - - *1st April 2016*

The Scottish Ministers make the following Order in exercise of the powers conferred by section 6A of the Valuation and Rating (Scotland) Act 1956(a) and all other powers enabling them to do so.

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(b)—

(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

(a) 1956 c.60. Section 6A was inserted by section 161 of the Local Government etc. (Scotland) Act 1994 (c.39) and amended by paragraph 1 of Schedule 3 to the Local Government and Rating Act 1997 (c.29) and section 32 of the Local Government in Scotland Act 2003 (asp 1). 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).

(b) S.S.I. 1995/239, amended by S.S.I. 2006/557 and S.S.I. 2008/84.

- (b) in a Mobile Masts Pilot Area (within the meaning given by regulation 2 of the Non-Domestic Rates (Telecommunication Installations) (Scotland) Regulations 2016^(a)).”.

St Andrew's House,
Edinburgh
22nd February 2016

JOHN SWINNEY
A member of the Scottish Government

^(a) S.S.I. 2016/122.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Non-Domestic Rating (Telecommunications and Canals) (Scotland) Order 1995 so that any lands and heritages which are entitled to relief under the Non-Domestic Rates (Telecommunication Installations) (Scotland) Regulations 2016 (S.S.I. 2016/122) are given a separate entry in the valuation roll for the valuation area in which they are situated. Those lands and heritages will no longer form part of the single valuation unit.

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£4.25

S201602248 03/2016 19585

<http://www.legislation.gov.uk/id/ssi/2016/129>

ISBN 978-0-11-103188-9



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