

---

SCOTTISH STATUTORY INSTRUMENTS

---

**2018 No. 63**

**The Non-Domestic Rates (Telecommunication Installations) (Scotland) Amendment Regulations 2018**

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

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

- (a) described by grid co-ordinates in a document entitled “Non-Domestic Rates Relief – Mobile Masts Pilot Extension – Eligible Grid References” and dated 12th February 2018; and
- (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 2nd February 2016;
  - (ii) the map entitled “Non-Domestic Rates Relief – Mobile Masts Pilot – Arran Eligible Area (B)” and dated 2nd February 2016;
  - (iii) the map entitled “Non-Domestic Rates Relief – Mobile Masts Pilot – Cairngorm Eligible Area” and dated 2nd February 2016;”.

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

- 
- (a) for “1st April 2016” in each place it occurs substitute “1st April 2018”; and
  - (b) for “31st March 2021” substitute “31st March 2029”.