

**2019 No. 42**

**RATING AND VALUATION**

**The Non-Domestic Rating (Telecommunications New Fibre Infrastructure) (Scotland) Order 2019**

*Made* - - - - *14th February 2019*

*Laid before the Scottish Parliament* *18th February 2019*

*Coming into force* - - *1st April 2019*

The Scottish Ministers make the following Order in exercise of the powers conferred by section 6A(1)(b) 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 Rating (Telecommunications New Fibre Infrastructure) (Scotland) Order 2019 and comes into force on 1 April 2019.

**Lands and heritages to be entered separately in the valuation roll**

2.—(1) Where lands and heritages contain telecommunications new fibre infrastructure, but are not comprised solely of such infrastructure, separate entries are to be made in the valuation roll for—

- (a) the telecommunications new fibre infrastructure, and
- (b) the remainder of those lands and heritages.

(2) In paragraph (1)—

- (a) “telecommunications new fibre infrastructure” is—
  - (i) new fibre used for the purposes of facilitating the transmission of communications by any means involving the use of electrical or electromagnetic energy,
  - (ii) a proportion of any poles, posts, towers, masts, mast radiators, pipes, ducts and conduits, and any associated supports and foundations on the lands and heritages, used in connection with new fibre, which proportion is to be apportioned in accordance of paragraph (3)(c), and
  - (iii) any parts of the lands and heritages which are exclusively occupied by new fibre,
- (b) the fibre of that infrastructure—
  - (i) is “new” if it was not laid, flown, blown, affixed or attached before 1 April 2019,

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(a) 1956 c.60; section 6A was inserted by section 161 of the Local Government etc. (Scotland) Act 1994 (c.39); there are amendments to section 6A that are not relevant to this Order. 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).

- (ii) is not “new” if it replaces existing fibre, unless it upgrades what was previously provided.

(3) In ascertaining the value of each lands and heritages as referred to in paragraph (1), the assessor is to—

- (a) calculate what the rateable value of the lands and heritages would be, were they not to be the subject of separate entries in the valuation roll (“RV”),
- (b) calculate what the notional rateable value of the lands and heritages would be (“NRV”) if they did not include—
  - (i) the new fibre,
  - (ii) any of the items listed in paragraph (2)(a)(ii) used solely in connection with new fibre,
  - (iii) any parts of the lands and heritages which are exclusively occupied by new fibre,
  - (iv) where any of the items mentioned in paragraph (2)(a)(ii) are used solely in connection with new fibre, any parts of the lands and heritages which are occupied by those items, and
- (c) prepare the separate entries having regard to these calculations, using the proportion that NRV bears to RV for the purposes of paragraph (2)(a)(ii).

### **Consequential amendments**

**3.—(1)** In article 2 (telecommunications subjects) of the Non-Domestic Rating (Telecommunications and Canals) (Scotland) Order 1995(a)—

- (a) in paragraph (1), for “Subject to paragraph (2)” substitute “Subject to paragraphs (2) and (3)”, and
- (b) after paragraph (2) insert—

“(3) Entries in the valuation roll must be made separately for lands and heritages which comprise telecommunications new fibre infrastructure, and lands and heritages which do not comprise such infrastructure, as required by the Non-Domestic Rating (Telecommunications New Fibre Infrastructure) (Scotland) Order 2019(b).”.

**(2)** In article 7A (fixed line telecommunications) of the Non-Domestic Rating (Valuation of Utilities) (Scotland) Order 2005(c)—

- (a) in paragraph (1), for “Any” substitute “Subject to paragraph (3), any”, and
- (b) after paragraph (2) insert—

“(3) Entries in the valuation roll for Renfrewshire must be made separately for lands and heritages which comprise telecommunications new fibre infrastructure, and lands and heritages which do not comprise such infrastructure, as required by the Non-Domestic Rating (Telecommunications New Fibre Infrastructure) (Scotland) Order 2019(d).”.

*DEREK MACKAY*

A member of the Scottish Government

St Andrew’s House,  
Edinburgh  
14th February 2019

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(a) S.I. 1995/239. Article 2 was amended by S.S.I. 2016/129.  
(b) S.S.I. 2019/42.  
(c) S.S.I. 2005/127. Article 7A was added by S.S.I. 2010/78. There are amendments to that article that are not relevant to this Order.  
(d) S.S.I. 2019/42.

## **EXPLANATORY NOTE**

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

This Order provides that where telecommunications new fibre infrastructure, as defined in article 2, is installed on lands and heritages, separate entries are to be made in the valuation roll for the new fibre infrastructure and for the remainder of the lands and heritages. The effect is that the lands and heritages will be valued separately.

Article 3 makes consequential amendments to legislation that provides for aggregation of telecommunications entries in the valuation roll in some circumstances, so that separate entries are made for each of the lands and heritages specified in this Order.

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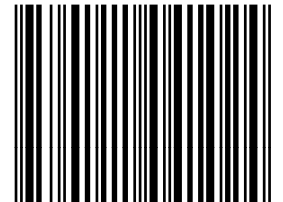
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