

POLICY NOTE

THE NON-DOMESTIC RATING (VALUATION OF UTILITIES) (SCOTLAND) AMENDMENT ORDER 2024

SSI 2024/25

The above instrument was made in exercise of the powers conferred by sections 6A(1)(aa) and 6A(1B) of the Valuation and Rating (Scotland) Act 1956. The instrument is subject to the negative procedure.

Summary Box

The Order amends The Non-Domestic Rating (Valuation of Utilities) (Scotland) Order 2005 (“the principal Order”) to update the name of a gas company included in the Order and to add a company that is to be regarded as a fixed line telecommunications operator.

As a result of the inclusion of the companies in the Order, the lands and heritages occupied by these companies are to be entered in a single valuation roll, rather than in local rolls.

Policy Objectives

The purpose of this instrument is to update the name of a company referred to in the principal Order and to add a new company to the Order.

This instrument updates the name of one company at article 4 (gas) of the principal Order.

It also adds a new company, GoFibre Holdings Limited, to article 7A (fixed line telecommunications) of the principal Order.

The names of companies can change, or new companies can be set up, and these changes need to be shown in the 2005 Order to allow designated assessors to treat the lands and heritages held by relevant companies as a single entry in the valuation roll for a single, designated area, despite being situated in areas covered by different rolls.

EU Alignment Consideration

This instrument is not relevant to the Scottish Government’s policy to maintain alignment with the EU.

Consultation

To comply with the requirements of section 6A(1D) of the Valuation and Rating (Scotland) Act 1956, the Scottish Assessors Association and the Convention of Scottish Local Authorities have been consulted.

As a result of that consultation no general themes emerged nor were any specific points made.

Impact Assessments

Impact assessments have not been carried out for this instrument. The instrument has a purely administrative impact allowing certain lands and heritages occupied by the specified companies to be treated as a single entry in the valuation roll, rather than several entries in local rolls.

Financial Effects

The Minister for Community Wealth and Public Finance confirms that no Business and Regulatory Impact Assessment is necessary as the instrument has no financial effects on the Scottish Government, local government or on business.

Scottish Government
Local Government and Housing Directorate

January 2024