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SCOTTISH STATUTORY INSTRUMENTS

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**2019 No. 45**

**RATING AND VALUATION**

**The Non-Domestic Rating (Valuation of Utilities) (Scotland) Amendment 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)(aa) and (1B) of the Valuation and Rating (Scotland) Act 1956<sup>(1)</sup> and all other powers enabling them to do so.

In accordance with section 6A(1D) that Act<sup>(2)</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 2019 and comes into force on 1 April 2019.

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

2. The Non-Domestic Rating (Valuation of Utilities) (Scotland) Order 2005<sup>(3)</sup> is amended in accordance with articles 3 to 6.

3. For article 2(1)(b)(ii) (electricity generation) substitute—

“(ii) the primary source of energy in such generation is biomass, the use of wind, wave, water, tidal or solar power, or the burning of refuse.”.

4. In the definition of “a Company” in article 3(2) (electricity transmission and distribution), in sub-paragraph (b)(iii) for “SP Transmission Limited” substitute “SP Transmission PLC”.

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

(3) 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 and S.S.I. 2017/42.

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5. In the definition of “Company” in article 4(3) (gas), omit “at the date of this Order” in both places where it occurs.

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

“(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
British Telecommunications Public Limited Company	01800000
Cityfibre Limited	09759465
Centurylink Communications UK Limited	2495998
Easynet Limited	02954343
Entanet International Limited	03274237
Everything Everywhere Limited	08263590
Gamma Telecom Ltd	04340834
GEO Networks Limited	04614924
Hutchison 3G UK Limited	03885486
JISC	05747339
JISC Services Limited	02881024
NEOS Networks Limited	03477297
NTL Business Limited	03076222
Oath (UK) Limited	03462696
Orange Limited	03110666
Pipex Broadband Limited	03137499
Pipex Communications Services Limited	03059016
Pulsant (Scotland) Limited	SC236128
Sky Home Communications Limited	05262862
Sky Telecommunications Services Ltd	02883980
Smallworld Cable Limited	05679836
SSE Telecommunications Limited	SC213457
Talk Talk Communications Ltd	03849133
Telefonica UK Limited	01743099
Thus Group Holdings Limited	SC192666
Tiscali UK Limited	03408171
Verizon UK Limited	02776038
Virgin Media Limited	02591237
Vodafone Enterprise U.K.	01541957

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<i>Company name</i>	<i>Registration number</i>
Vodafone Limited	01471587
Interoute Vtesse Limited	03900836.”.

St Andrew’s House,Edinburgh  
14th February 2019

*DEREK MACKAY*  
A member of the Scottish Government

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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 (“the 2005 Order”).

The amendments relate to specified lands and heritages which are to be treated as if they justify only one entry in a single valuation roll, despite being situated in areas covered by different rolls. Mostly, they update references to operators in the 2005 Order.

Article 3 amends the 2005 Order to add solar power and biomass as primary sources of energy in the generation of electricity, for the purpose of identifying persons carrying on undertakings to whom that Order applies.

Article 5 omits unnecessary references in the 2005 Order to the date of registration of companies.

Article 6 replaces a table which details companies to be regarded as “fixed line operators” for the purposes of entry in a single valuation roll. Article 6 also, like article 5, omits an unnecessary reference in the 2005 Order to the date of registration of companies, by not including such a reference in the text it substitutes into the 2005 Order.