

# Local Government, Housing and Planning Committee

7<sup>th</sup> Meeting, 2024 (Session 6)

Tuesday 27 February 2024

## SSI cover note for: Non-Domestic Rating (Valuation of Utilities) (Scotland) Amendment Order 2024

### SSI 2024/25

**Title of Instrument:** Non-Domestic Rating (Valuation of Utilities) (Scotland) Amendment Order 2024

**Type of Instrument:** Negative

**Laid Date:** 29 January 2024

**Circulated to Members:** 1 February 2024

**Meeting Date:** 27 February 2024

**Minister to attend meeting:** No

**Motion for annulment lodged:** No

**Drawn to the Parliament's attention by the Delegated Powers and Law Reform Committee?** No

**Reporting deadline:** 11 March 2024

### Recommendation

1. The Committee is invited to consider any issues which it wishes to raise on this instrument.
2. An electronic copy of the instrument is available at: <https://www.legislation.gov.uk/ssi/2024/25/contents/made>
3. Copies of the Scottish Government's Explanatory and Policy Notes are included in **Annexe A**.

## Purpose

4. 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.

5. By way of background information, the Policy Note explains that—

“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.”

## Delegated Powers and Law Reform Committee consideration

6. At its meeting on 6 February 2024,<sup>1</sup> the DPLR Committee considered the instrument and agreed not to draw it to the attention of the relevant lead committee.

## Procedure for Negative Instruments

7. Negative instruments are instruments that are “subject to annulment” by resolution of the Parliament for a period of 40 days after they are laid. All negative instruments are considered by the Delegated Powers and Law Reform Committee (on various technical grounds) and by the relevant lead committee (on policy grounds). Under Rule 10.4, any member (whether a member of the lead committee) may, within the 40-day period, lodge a motion for consideration by the lead committee recommending annulment of the instrument. If the motion is agreed to, the Parliamentary Bureau must then lodge a motion to annul the instrument for consideration by the Parliament.

8. If that is also agreed to, Scottish Ministers must revoke the instrument. Each negative instrument appears on a committee agenda at the first opportunity after the Delegated Powers and Law Reform Committee has reported on it. This means that, if questions are asked or concerns raised, consideration of the instrument can usually be continued to a later meeting to allow correspondence to be entered into or a Minister or officials invited to give evidence. In other cases, the Committee may be content simply to note the instrument and agree to make no recommendation on it.

**Clerks,  
Local Government, Housing and Planning Committee**

# Annexe A

## Scottish Government Explanatory Note

This Order amends the Non-Domestic Rating (Valuation of Utilities) (Scotland) Order 2005 (“the principal Order”).

Article 2(2) updates a reference to a company name in article 4 of the principal Order, relating to gas.

Article 2(3) amends the table in article 7A of the principal Order to add a new company to the list of those regarded as “fixed line operators”.

The effect of being a company referred to in article 4 or article 7A is that lands and heritages occupied by the company are entered as a single entry in a single valuation roll, for the area specified in the Order, rather than being entered in different valuation rolls held by the valuation authorities in whose areas they are actually located.

# Policy Note

## Non-Domestic Rating (Valuation of Utilities) (Scotland) Amendment Order 2024 SSI2024/25

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