

Local Government, Housing and Planning Committee  
Tuesday 25 February 2025  
6<sup>th</sup> Meeting, 2025 (Session 6)

## Note by the Clerk on Non-Domestic Rating (Valuation of Utilities) (Scotland) Amendment Order 2025 (2025/19)

### Overview

1. At this meeting, the Committee will consider the following Scottish Statutory Instrument (SSI), which is subject to annulment by resolution of the Parliament until 19 March 2025. The Committee is invited to consider the instrument and decide what, if any, recommendations to make.
2. More information about the instrument is summarised below:

**Title of instrument:** [Non-Domestic Rating \(Valuation of Utilities\) \(Scotland\) Amendment Order 2025 \(2025/19\)](#)

**Laid under:** [Valuation and Rating \(Scotland\) Act 1956](#)

**Laid on:** 30 January 2025

**Procedure:** Negative

**Deadline for committee consideration:** 17 March 2025

**Deadline for Chamber consideration:** 19 March 2025

**Commencement:** 1 April 2025

### Procedure

3. Under the negative procedure, an instrument is laid after it is made, and is subject to annulment by resolution of the Parliament for a period of 40 days beginning on the day it is laid.
4. Once laid, the instrument is referred to:
  - the Delegated Powers and Law Reform (DPLR) Committee, for scrutiny on various technical grounds, and
  - a lead committee, whose remit includes the subject-matter of the instrument, for scrutiny on policy grounds.
5. Any MSP may propose, by motion, that the lead committee recommend annulment of the instrument. If such a motion is lodged, it must be debated at a meeting of the Committee, and the Committee must then report to the Parliament (by the advisory deadline referred to above).

6. If there is no motion recommending annulment, the lead committee is not required to report on the instrument.

## Delegated Powers and Law Reform Committee consideration

7. The DPLR Committee considered the instrument on 18 February 2025 and [reported on it](#). The DPLR Committee made no recommendations in relation to the instrument.

## Purpose of the instrument

8. The Order amends [The Non-Domestic Rating \(Valuation of Utilities\) \(Scotland\) Order 2005](#) (“the principal Order”) to add the names of three new companies and to remove the names of two companies from the table forming part of article 7A(2) (fixed line telecommunications) of the principal Order. As a result of the inclusion of the new 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.

9. The Policy Note accompanying the instrument is included in Annexe A and 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.”

10. [Amendments made to the principal Order](#) can be accessed online and show that it has been amended 54 times since 2005.
11. The Policy Note confirms that both COSLA and the Scottish Assessor’s Association were consulted to comply with the requirements of section 6A(1D) of the Valuation and Rating (Scotland) Act 1956 and that “no general themes emerged nor were any specific points made.”
12. The Policy Note also includes a summary of consultation undertaken on the instrument, impact assessments carried out, and the anticipated financial effects.
13. A [Child Rights and Wellbeing Impact Assessment](#) was published alongside the Order which stated that the Order would have no impact on children’s rights.

## Committee consideration

14. So far, no motion recommending annulment has been lodged.
15. Members are invited to consider the instrument and decide whether there are any points they wish to raise. If there are, options include:
  - seeking further information from the Scottish Government (and/or other stakeholders) through correspondence, and/or

- inviting the Minister (and/or other stakeholders) to attend the next meeting to give evidence on the instrument.

It would then be for the Committee, at the next meeting, to consider the additional information gathered and decide whether to make recommendations in relation to the instrument.

16. If members have no points to raise, the Committee should note the instrument (that is, agree that it has no recommendations to make).
17. However, should a motion recommending annulment be lodged later in the 40-day period, it may be necessary for the Committee to consider the instrument again.

**Clerks to the Committee  
February 2025**

## **Annexe A: Scottish Government Policy Note**

### **POLICY NOTE**

#### **THE NON-DOMESTIC RATING (VALUATION OF UTILITIES) (SCOTLAND) AMENDMENT ORDER 2025**

#### **SSI 2025/19**

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. It 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 add the names of three new companies and to remove the names of two companies from the table forming part of article 7A(2) (fixed line telecommunications) of the principal Order.

As a result of the inclusion of the new 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 add the names of three new companies and to remove the names of two companies from the table forming part of article 7A(2) (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.

#### **UN Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024 Compatibility**

The Scottish Ministers have made the following statement regarding children’s rights.

In accordance with section 23(2) of the United Nations Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024 (the Act), the Scottish Ministers certify that, in their view, the Order is compatible with the UNCRC requirements as defined by section 1(2) of the Act.

#### **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**

[A Child Rights and Wellbeing Impact Assessment](#) has been carried out in relation to these Regulations.

## **Financial Effects**

The Minister for 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. 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.

Scottish Government  
Local Government and Communities  
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