
SCOTTISH STATUTORY INSTRUMENTS

2005 No. 127

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

Water

5. Any lands and heritages which would (apart from this Order) be treated as justifying separate entries in two or more valuation rolls shall be treated for all purposes of the Valuation Acts as justifying only one entry in the valuation roll for Fife if they are occupied by Scottish Water⁽¹⁾ and wholly or mainly used for the purposes of the supply of water carried on by it.

⁽¹⁾ Scottish Water was established by section 20 of the [Water Industry \(Scotland\) Act 2002 \(asp 3\)](#).