
EXPLANATORY NOTE

(This note is not part of the Order)

This Order revokes two earlier orders, which are not yet in force, both amending the Non-Domestic Rating (Valuation of Utilities) (Scotland) Order 2005 (“the 2005 Order”). The Non-Domestic Rating (Valuation of Utilities) (Scotland) Amendment Order 2010 (“the 2010 Order”) was made to replace the Non-Domestic Rating (Valuation of Utilities) (Scotland) Amendment Order 2009 (“the 2009 Order”) in order to add three new fixed line operators to the table forming part of article 7A(2) to be inserted into the 2005 Order.

This Order incorporates those amending provisions in the earlier orders and is necessary to make minor changes to the table.

Article 5 revokes the 2009 Order and comes into force on 31st March 2010.

Article 6 revokes the 2010 Order and comes into force on 30th March 2010.

The amending provisions in articles 7, 8 and 9 come into force on 1st April 2010.

Article 8 specifies the lands and heritages to be valued within the fixed line telecommunications industry, where these are occupied by a specified fixed line telecommunication operator. Where these lands and heritages would otherwise be treated as justifying separate entries in two or more valuation rolls, they are to be treated as justifying one entry in the valuation roll for Renfrewshire in respect of each operator.

The effect is that one assessor is designated to value all lands and heritages covered by this Order. That assessor has the powers of the assessors for the local valuation areas. Any appeals would be heard by the Renfrewshire joint board’s valuation appeal committee.