
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”) and comes into force on 1st April 2013.

Article 2(2) of this Order substitutes four company names for three companies designated as a “Scottish electricity company” for the purposes of article 2 of the 2005 Order. That article makes provision for the treatment of specified lands and heritages in relation to electricity generation as if they justified only one entry in a single valuation roll.

Article 2(3) of this Order substitutes three company names for three companies designated as “a Company” for the purposes of article 3 of the 2005 Order. That article makes provision for the treatment of specified lands and heritages in relation to electricity transmission and distribution as if they justified only one entry in a single valuation roll.