

## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order amends the Non-Domestic Rating (Telecommunications and Canals) (Scotland) Order 1995 so that any lands and heritages which are entitled to relief under the Non-Domestic Rates (Telecommunication Installations) (Scotland) Regulations 2016 ([S.S.I. 2016/122](#)) are given a separate entry in the valuation roll for the valuation area in which they are situated. Those lands and heritages will no longer form part of the single valuation unit.