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## EXPLANATORY NOTE

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

These Regulations amend the Non-Domestic Rates (Telecommunication Installations) (Scotland) Regulations 2016 (“the principal Regulations”).

These Regulations amend the definition of a “Mobile Masts Pilot Area” in the principal Regulations to refer to areas shown either in a specified document with grid coordinates or on three named maps.

Regulation 3 provides for relief in the 2019-20 year, which will continue until the end of the year for 2028-29.

The document and maps are available for inspection at the Scottish Government Digital Directorate, Connectivity, Economy and Data Division, 5 Atlantic Quay, 150 Broomielaw, Glasgow, G2 8LU. The document and maps are also available for inspection online at <https://beta.gov.scot/publications/4g-infill-programme-non-domestic-rates-relief-mobile-masts>.