
SCOTTISH STATUTORY INSTRUMENTS

2019 No. 41

The Non-Domestic Rates (Telecommunication Installations) (Scotland) Amendment Regulations 2019

Amendment of the Non-Domestic Rates (Telecommunication Installations) (Scotland) Regulations 2016

3. In regulation 3 (amount payable as rates – lands and heritages comprising tower or mast sites)

- (a) for “1st April 2018” in the first place it occurs substitute “1 April 2019”, and
- (b) in paragraph (b), for “is made in the valuation roll on or after 1st April 2018;” substitute “is or was made in the valuation roll on or after 1 April 2016;”.