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SCOTTISH STATUTORY INSTRUMENTS

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**2020 No. 41**

**RATING AND VALUATION**

**The Non-Domestic Rates (Telecommunication Installations) (Scotland) Amendment Regulations 2020**

*Made* - - - - 19th February 2020  
*Laid before the Scottish Parliament* - - - - 21st February 2020  
*Coming into force* - - 1st April 2020

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 153 of the Local Government etc. (Scotland) Act 1994<sup>(1)</sup> and all other powers enabling them to do so.

**Citation and commencement**

1. These Regulations may be cited as the Non-Domestic Rates (Telecommunication Installations) (Scotland) Amendment Regulations 2020 and come into force on 1 April 2020.

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

2.—(1) The Non-Domestic Rates (Telecommunication Installations) (Scotland) Regulations 2016<sup>(2)</sup> are amended as follows.

(2) In regulation 2 (interpretation), for paragraph (a) of the entry for “Mobile Masts Pilot Area” substitute—

“(a) described by grid co-ordinates in a document entitled “Non-Domestic Rates Relief – Mobile Masts Pilot Extension – Eligible Grid References” and dated 10 February 2020.”.

(3) In regulation 3 (amount payable as rates – lands and heritages comprising tower or mast sites), for “1 April 2019” substitute “1 April 2020”.

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(1) 1994 c.39. Section 153 was amended by section 67 of the Climate Change (Scotland) Act 2009 (asp 12). The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c.46).  
(2) S.S.I. 2016/122, which was amended by S.S.I. 2018/63 and S.S.I. 2019/41.

St Andrew's House,  
Edinburgh  
19th February 2020

*BEN MACPHERSON*  
Authorised to sign by the Scottish Ministers

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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”).

Regulation 2(2) amends a reference to a document in the definition of a “Mobile Masts Pilot Area” in the principal Regulations. These areas are either shown in a specified document with grid coordinates or delineated on three maps named in the principal Regulations.

Regulation 2(3) provides relief for areas shown in the new document from the 2020-21 year, with the principal Regulations continuing that relief, if other qualification conditions are met, until the end of the 2028-29 year.

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://www.gov.scot/publications/4g-infill-programme-non-domestic-rates-relief-mobile-masts/>.