

**2024 No. 25**

**RATING AND VALUATION**

**The Non-Domestic Rating (Valuation of Utilities) (Scotland)  
Amendment Order 2024**

*Made* - - - - 25th January 2024  
*Laid before the Scottish Parliament* 29th January 2024  
*Coming into force* - - 1st April 2024

The Scottish Ministers make the following Order in exercise of the powers conferred by section 6A(1)(aa) and (1B) of the Valuation and Rating (Scotland) Act 1956(a) and all other powers enabling them to do so.

In accordance with section 6A(1D) of the Valuation and Rating (Scotland) Act 1956(b) they have consulted such associations of local authorities and such other persons as they think appropriate.

**Citation and commencement**

1. This Order may be cited as the Non-Domestic Rating (Valuation of Utilities) (Scotland) Amendment Order 2024 and comes into force on 1 April 2024.

**Amendment of the Non-Domestic Rating (Valuation of Utilities) (Scotland) Order 2005**

2.—(1) The Non-Domestic Rating (Valuation of Utilities) (Scotland) Order 2005(c) is amended as follows.

(2) In article 4(3) (gas)(d) for “National Grid Gas plc” substitute “National Gas Transmission plc”.

(3) In the table forming part of article 7A(2) (fixed line telecommunications)(e), after the entry for “Gamma Telecom Ltd” insert—

(a) in the first column (company name) “GoFibre Holdings Limited”, and

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(a) 1956 c. 60. Section 6A was inserted by section 161 of the Local Government etc. (Scotland) Act 1994 (c. 39) and subsections (1)(aa) and (1B) were inserted by section 32(1) of the Local Government in Scotland Act 2003 (asp 1) (“the 2003 Act”). 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).

(b) Section 6A(1D) was inserted by section 32(1)(b) of the 2003 Act.

(c) S.S.I. 2005/127.

(d) Article 4(3) was amended by S.S.I. 2005/320, S.S.I. 2009/196, S.S.I. 2019/45 and S.S.I. 2022/37.

(e) Article 7A was inserted by S.S.I. 2010/78 and relevantly amended by S.S.I. 2011/75, S.S.I. 2014/64, S.S.I. 2015/50, S.S.I. 2017/42, S.S.I. 2019/45, S.S.I. 2020/44, S.S.I. 2021/59 and S.S.I. 2022/37.

(b) for the corresponding entry in the second column (registration number) “SC582522”.

St Andrew’s House,  
Edinburgh  
25th January 2024

*TOM ARTHUR*  
Authorised to sign by the Scottish Ministers

## **EXPLANATORY NOTE**

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

This Order amends the Non-Domestic Rating (Valuation of Utilities) (Scotland) Order 2005 (“the principal Order”).

Article 2(2) updates a reference to a company name in article 4 of the principal Order, relating to gas.

Article 2(3) amends the table in article 7A of the principal Order to add a new company to the list of those regarded as “fixed line operators”.

The effect of being a company referred to in article 4 or article 7A is that lands and heritages occupied by the company are entered as a single entry in a single valuation roll, for the area specified in the Order, rather than being entered in different valuation rolls held by the valuation authorities in whose areas they are actually located.

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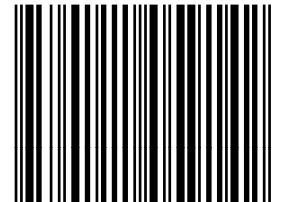
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