

Local Government, Housing and Planning Committee
Tuesday 17 February 2026
7th Meeting, 2026 (Session 6)

Note by the Clerk: negative instruments

Overview

1. At this meeting, the Committee will consider the following Scottish Statutory Instruments (SSIs), which are subject to the negative procedure. The Committee is invited to consider the instruments and decide what, if any, recommendations to make.
2. Further information about each instrument is provided in the Annexes to this paper:
 - [The Non-Domestic Rate \(Scotland\) Order 2026 \(SSI 2026/39\)](#) – Annexe A
 - [The Non-Domestic Rating \(Valuation of Utilities\) \(Scotland\) Amendment Order 2026 \(SSI 2026/44\)](#) - Annexe B

Procedure

3. Under the negative procedure, an instrument is laid after it is made, and is subject to annulment by resolution of the Parliament for a period of 40 days beginning on the day it is laid.
4. Once laid, the instrument is referred to:
 - the Delegated Powers and Law Reform (DPLR) Committee, for scrutiny on various technical grounds, and
 - a lead committee, whose remit includes the subject-matter of the instrument, for scrutiny on policy grounds.
5. Any MSP may propose, by motion, that the lead committee recommend annulment of the instrument. If such a motion is lodged, it must be debated at a meeting of the Committee, and the Committee must then report to the Parliament (by the advisory deadline referred to above).
6. If there is no motion recommending annulment, the lead committee is not required to report on the instrument.

Committee consideration

7. So far, no motion recommending annulment of either of the instruments has been lodged.
8. Members are invited to consider each instrument and decide whether there are any points they wish to raise. If there are points to raise on an instrument, options include:

- seeking further information from the Scottish Government (and/or other stakeholders) through correspondence, and/or
- inviting the Minister (and/or other stakeholders) to attend the next meeting to give evidence on the instrument.

9. It would then be for the Committee, at its next meeting, to consider any additional information gathered and decide whether to make recommendations in relation to the instrument.

10. If Members have no points to raise, the Committee should note the instrument (that is, agree that it has no recommendations to make).

11. However, should a motion recommending annulment of one of the instruments be lodged later in the 40-day period, it may be necessary for the Committee to consider the instrument again.

Clerks to the Committee
February 2026

Annexe A: The Non-Domestic Rate (Scotland) Order 2026 (SSI 2026/39)

Laid under: Section 7B(1) of the [Local Government \(Scotland\) Act 1975](#)

Laid on: 2 February 2026

Procedure: Negative

Deadline for committee consideration: 9 March 2026 (Advisory deadline for any committee report to be published)

Deadline for Chamber consideration: 13 March 2026 (Statutory 40-day deadline for any decision whether to annul the instrument)

Commencement: 1 April 2026

Delegated Powers and Law Reform Committee consideration

The DPLR Committee considered the instrument on 10 February 2026 and [reported on it in its 17th Report, 2026](#). The DPLR Committee made no recommendations in relation to the instrument.

Purpose of the instrument

The purpose of this instrument is to set the non-domestic rate poundage in Scotland at 48.1 pence for 2026-27. As a result, the Basic Property Rate which applies to properties with a rateable value up to and including £51,000, will be 48.1 pence in 2026-27.

The Policy Note accompanying the instrument is included below. It includes a summary of consultation undertaken on the instrument and the anticipated financial effects. The following impact assessment has been carried out:

- [Child Rights and Wellbeing Impact Assessment \(CRWIA\)](#)

Scottish Government Policy Note

The Non-Domestic Rate (Scotland) Order 2026 (SSI 2026/39)

The above instrument was made in exercise of the powers conferred by section 7B(1) of the Local Government (Scotland) Act 1975. The instrument is subject to the negative procedure.

Summary Box

The purpose of this instrument is to set the non-domestic rate poundage in Scotland at 48.1 pence for 2026-27.

Policy Objectives

This instrument will result in the poundage which applies to non-domestic properties in Scotland from 1 April 2026 to 31 March 2027 being 48.1 pence, 3.4% lower than 2025-26.

As a result, the Basic Property Rate which applies to properties with a rateable value up to and including £51,000, will be 48.1 pence in 2026-27. This is the lowest the rate applying to these properties has been since 2018-19 when it was 48.0 pence.

UN Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024 Compatibility

In accordance with section 23(2) of the United Nations Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024, the Scottish Ministers certify that, in their view, The Non-Domestic Rate (Scotland) Order 2026 is compatible with the UNCRC requirements as defined by section 1(2) of the Act.

EU Alignment Consideration

This instrument is not relevant to the Scottish Government's policy to maintain alignment with the EU.

Consultation

There is no statutory requirement to consult on this Order.

The policy provided for in this instrument was set out in the Scottish Budget 2026-27.

Impact Assessments

The policy provided for in this instrument was set out in the Scottish Budget 2026-27 (<https://www.gov.scot/budget/>).

No Business and Regulatory Impact Assessment is required because the present instrument will not impose new regulatory burdens on businesses, charities or the voluntary sector compared with the Non-Domestic Rate (Scotland) Order 2025 which it replaces.

A Child Rights and Wellbeing Impact Assessment has been carried out in relation to the Order.

Financial Effects

The Scottish Fiscal Commission's Economic and Fiscal Forecast published on 12 January 2026 forecasted revenue for non-domestic rates in 2026-27 to be £3,387 million (<https://fiscalcommission.scot/publications/scotlands-economic-and-fiscal-forecasts-january-2026/>).

The instrument has no additional financial effects on the Scottish Government, local government or on business.

Scottish Government
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Annexe B: The Non-Domestic Rating (Valuation of Utilities) (Scotland) Amendment Order 2026 (SSI 2026/44)

Laid under: 6A(1)(aa) and (1B) of the [Valuation and Rating \(Scotland\) Act 1956](#)

Laid on: 2 February 2026

Procedure: Negative

Deadline for committee consideration: 9 March 2026 (Advisory deadline for any committee report to be published)

Deadline for Chamber consideration: 13 March 2026 (Statutory 40-day deadline for any decision whether to annul the instrument)

Commencement: 1 April 2026

Delegated Powers and Law Reform Committee consideration

The DPLR Committee considered the instrument on 10 February 2026 and [reported on it in its 17th Report, 2026](#). The DPLR Committee made no recommendations in relation to the instrument.

Purpose of the instrument

The Order amends the Non-Domestic Rating (Valuation of Utilities) (Scotland) Order 2005 (“the principal Order”) to add the names of four new companies to the table forming part of article 7A(2) (fixed line telecommunications) of the principal Order.

The four companies named in the Order are:

- 4th Utility Holdings Limited
- Highland Broadband Networks Limited
- Netomnia Limited
- Trooli Ltd

According to the Policy Memorandum:

“The names of companies can change, or new companies can be set up, and these changes need to be shown in the 2005 Order to allow designated assessors to treat the lands and heritages occupied by relevant companies as a single entry in the valuation roll for a single, designated area, despite being situated in areas covered by different rolls.”

The Policy Note accompanying the instrument is included below. It includes a summary of consultation undertaken on the instrument and the anticipated financial effects. The following impact assessment has been carried out:

- [Child Rights and Wellbeing Impact Assessment \(CRWIA\)](#)

Scottish Government Policy Note

The Non-Domestic Rating (Valuation of Utilities) (Scotland) Amendment Order 2026 (SSI 2026/44)

The above instrument was made in exercise of the powers conferred by sections 6A(1)(aa) and 6A(1B) of the Valuation and Rating (Scotland) Act 1956. It is subject to the negative procedure.

Summary Box

The Order amends the Non-Domestic Rating (Valuation of Utilities) (Scotland) Order 2005 (“the principal Order”) to add the names of four new companies to the table forming part of article 7A(2) (fixed line telecommunications) of the principal Order.

As a result of the inclusion of the new companies in the Order, the lands and heritages occupied by these companies are to be entered in a single valuation roll, rather than in local rolls.

Policy Objectives

The purpose of this instrument is to add the names of four new companies to the table forming part of article 7A(2) (fixed line telecommunications) of the principal Order.

The names of companies can change, or new companies can be set up, and these changes need to be shown in the 2005 Order to allow designated assessors to treat the lands and heritages occupied by relevant companies as a single entry in the valuation roll for a single, designated area, despite being situated in areas covered by different rolls.

UN Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024 Compatibility

The Scottish Ministers have made the following statement regarding children's rights.

In accordance with section 23(2) of the United Nations Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024 (the Act), the Scottish Ministers certify that, in their view, the Order is compatible with the UNCRC requirements as defined by section 1(2) of the Act.

EU Alignment Consideration

This instrument is not relevant to the Scottish Government's policy to maintain alignment with the EU.

Consultation

To comply with the requirements of section 6A(1D) of the Valuation and Rating (Scotland) Act 1956, the Scottish Assessors Association and the Convention of Scottish Local Authorities have been consulted.

As a result of that consultation no general themes emerged nor were any specific points made.

Impact Assessments

A Child Rights and Wellbeing Impact Assessment has been carried out in relation to these Regulations.

Financial Effects

The Minister for Public Finance confirms that no Business and Regulatory Impact Assessment is necessary as the instrument has no financial effects on the Scottish Government, local government or on business. The instrument has a purely administrative impact allowing certain lands and heritages occupied by the specified companies to be treated as a single entry in the valuation roll, rather than several entries in local rolls.

Scottish Government
Local Government and Communities
February 2026