
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Non-Domestic Rates (Renewable Energy Generation Relief) (Scotland) Regulations 2010 (“the principal Regulations”).

Regulation 3 of the principal Regulations specifies that lands and heritages used solely for the generation of renewable heat or power (or both) attract relief from non-domestic rates where those lands and heritages are used for a project referred to in regulation 3A. These Regulations amend regulation 3A of the principal Regulations so as to extend relief to cases where the community arrangements relate to profit attributable to at least 0.5 of a megawatt of the scheme’s capacity (the equivalent figure for 2016-17 was 1 megawatt). Regulation 3B is amended to provide for a 25% relief in respect of new small scale hydro developments after 1st April 2017.