

**2017 No. 60**

**RATING AND VALUATION**

**The Non-Domestic Rates (Renewable Energy Generation Relief) (Scotland) Amendment Regulations 2017**

<i>Made</i>	- - - -	<i>2nd March 2017</i>
<i>Laid before the Scottish Parliament</i>		<i>3rd March 2017</i>
<i>Coming into force</i>	- -	<i>1st April 2017</i>

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

**Citation and commencement**

1. These Regulations may be cited as the Non-Domestic Rates (Renewable Energy Generation Relief) (Scotland) Amendment Regulations 2017 and come into force on 1st April 2017.

**Amendment of the Non-Domestic Rates (Renewable Energy Generation Relief) (Scotland) Regulations 2010**

2.—(1) The Non-Domestic Rates (Renewable Energy Generation Relief) (Scotland) Regulations 2010(b) are amended as follows.

(2) In regulation 3A(1)(b)(c), for “1” substitute “0.5 of a”.

(3) In regulation 3B(1)(d), for “2016” substitute “2017”.

(4) For regulation 3B(2) substitute—

“(2) Subject to regulation 3C(3), the relief granted by paragraph (1) is to be a reduction of the rates payable by—

(a) 25% where the lands and heritages are used solely for the generation of renewable heat or power (or both) from water (including waves and tides but excluding production from the pumped storage of water) having a total installed capacity of up to one megawatt; or

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(a) 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).  
(b) S.S.I. 2010/44 amended by S.S.I. 2010/440 and S.S.I. 2016/121.  
(c) Regulation 3A was inserted by S.S.I. 2016/121.  
(d) Regulation 3B was inserted by S.S.I. 2016/121.

(b) where paragraph (a) does not apply—

- (i) 10% where the rateable value of the lands and heritages is £500,000 or less; or
- (ii) 1.5% where the rateable value of the lands and heritages is more than £500,000.”.

(5) Regulation 3C(4)(a) is revoked.

*DEREK MACKAY*  
A member of the Scottish Government

St Andrew's House,  
Edinburgh  
2nd March 2017

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(a) Regulation 3C was inserted by S.S.I. 2016/121.

## **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.

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