

**2020 No. 391**

**RATING AND VALUATION**

**The Non-Domestic Rates (Restriction of Relief and  
Consequential Amendments) (Scotland) Regulations 2020**

*Made* - - - - 23rd November 2020

*Laid before the Scottish Parliament* 25th November 2020

*Coming into force* - - 1st January 2021

The Scottish Ministers make the following Regulations in exercise of the powers conferred on them 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 (Restriction of Relief and Consequential Amendments) (Scotland) Regulations 2020 and come into force on 1 January 2021.

**Restriction on granting of non-domestic rates relief**

2.—(1) Paragraph (2) applies in the calculation of relief from liability to pay non-domestic rates in respect of any day on or after 1 January 2021 in the 2020/21 financial year, and each subsequent financial year.

(2) No relief is granted by any Regulations made under section 153 of the Local Government etc. (Scotland) Act 1994 to the extent that such relief would be incompatible with Article 107(1) of the Consolidated Version of the Treaty on the Functioning of the European Union(b) (state aid).

(3) In paragraph (2), the reference to Article 107(1) is to that Article as it had effect in domestic law on the day on which these Regulations are made.

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

3. In the Non-Domestic Rates (Renewable Energy Generation Relief) (Scotland) Regulations 2010(c)—

- (a) in regulation 3(2) (amount payable as rates - lands and heritages used for renewable energy generation), omit “Subject to regulation 3C(3),”;
- (b) in regulation 3C (relief - further provision), omit paragraph (3).

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(a) 1994 c.39. Section 153 was amended by section 67 of the Climate Change (Scotland) Act 2009 (asp 12) and paragraph 7 of schedule 4 of the Coronavirus (Scotland) (No. 2) Act 2020 (asp 10). 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) OJ C 326, 26.10.2012, p.47.

(c) S.S.I. 2010/44. Regulation 3 was amended, and regulation 3C inserted, by S.S.I. 2016/121. Regulation 3C was amended by S.S.I. 2017/60.

#### **Amendment of the Non-Domestic Rates (Enterprise Areas) (Scotland) Regulations 2012**

**4.** In regulation 5 (relief granted) of the Non-Domestic Rates (Enterprise Areas) (Scotland) Regulations 2012(a)—

- (a) in paragraph (1), omit “Subject to paragraph (3),”;
- (b) omit paragraph (3).

#### **Amendment of the Non-Domestic Rates (Enterprise Areas) (Scotland) Regulations 2016**

**5.** In regulation 5 (relief granted) of the Non-Domestic Rates (Enterprise Areas) (Scotland) Regulations 2016(b)—

- (a) in paragraph (1), omit “Subject to paragraph (3),”;
- (b) omit paragraph (3).

#### **Amendment of the Non-Domestic Rates (District Heating Relief) (Scotland) Regulations 2017**

**6.** In regulation 4 (relief - further provisions) of the Non-Domestic Rates (District Heating Relief) (Scotland) Regulations 2017(c), omit paragraph (3).

#### **Amendment of the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2017**

**7.** In the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2017(d), omit regulation 16 (relief - further provision).

#### **Amendment of the Non-Domestic Rates (Day Nursery Relief) (Scotland) Regulations 2018**

**8.** In the Non-Domestic Rates (Day Nursery Relief) (Scotland) Regulations 2018(e), omit regulation 5 (relief - further provision).

#### **Amendment of the Non-Domestic Rates (Telecommunications New Fibre Infrastructure Relief) (Scotland) Regulations 2019**

**9.** In regulation 3 (amount payable as rates - lands and heritages comprising telecommunications new fibre infrastructure) of the Non-Domestic Rates (Telecommunications New Fibre Infrastructure Relief) (Scotland) Regulations 2019(f), omit paragraph (5).

#### **Amendment of the Non-Domestic Rates (Coronavirus Reliefs) (Scotland) Regulations 2020**

**10.** In the Non-Domestic Rates (Coronavirus Reliefs) (Scotland) Regulations 2020(g)—

- (a) in regulation 4 (relief for lands and heritages used for retail, hospitality or leisure purposes, or as or at an airport)—
  - (i) in each of paragraphs (1) and (2), for “paragraphs (4) and (5)” substitute “paragraph (4)”;
  - (ii) omit paragraph (5),

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(a) S.S.I. 2012/48.

(b) S.S.I. 2016/119.

(c) S.S.I. 2017/61.

(d) S.S.I. 2017/85.

(e) S.S.I. 2018/65.

(f) S.S.I. 2019/43.

(g) S.S.I. 2020/101. Regulation 4A was inserted by S.S.I. 2020/230.

- (b) in regulation 4A (relief for lands and heritages used as a soft play centre, amusement arcade or amusement centre)—
- (i) in paragraph (1), for “paragraphs (4) and (5)” substitute “paragraph (4)”,
  - (ii) omit paragraph (5).

St Andrew’s House,  
Edinburgh  
23rd November 2020

*BEN MACPHERSON*  
A member of the Scottish Government

## EXPLANATORY NOTE

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

These Regulations provide that any relief that would otherwise be granted by Regulations under section 153 of the Local Government etc. (Scotland) Act 1994 is not granted, from 1 January 2021, if it would be incompatible with Article 107(1) of the Consolidated Version of the Treaty on the Functioning of the European Union.

Article 107 lays down conditions for the assessment of state aid. The effect is that those conditions will continue to apply for the purposes of non-domestic rate reliefs, as that Article has effect on the day these Regulations are made.

In consequence, regulations 3 to 10 amend Regulations made under section 153 of that Act, to omit references to that Article that are no longer necessary.

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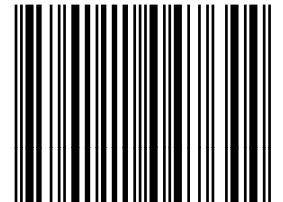
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