

## SCOTTISH STATUTORY INSTRUMENTS

# 2021 No. 145

## The Non-Domestic Rates (Restriction of Relief) (Scotland) Regulations 2021

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

**3.—**(1) The restriction in paragraph (4) applies to relief that is available under the Regulations specified in paragraph (2) to a person who is liable to pay non-domestic rates levied under section 7B of the Local Government (Scotland) Act 1975<sup>(1)</sup>.

(2) The Regulations are—

- (a) the Non-Domestic Rates (Renewable Energy Generation Relief) (Scotland) Regulations 2010<sup>(2)</sup>,
- (b) the Non-Domestic Rates (Enterprise Areas) (Scotland) Regulations 2012<sup>(3)</sup>,
- (c) the Non-Domestic Rates (Telecommunication Installations) (Scotland) Regulations 2016<sup>(4)</sup>,
- (d) the Non-Domestic Rates (Rural Areas) (Scotland) Regulations 2017<sup>(5)</sup>,
- (e) the Non-Domestic Rates (District Heating Relief) (Scotland) Regulations 2017<sup>(6)</sup>,
- (f) the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2017<sup>(7)</sup>,
- (g) the Non-Domestic Rates (Day Nursery Relief) (Scotland) Regulations 2018<sup>(8)</sup>.

(3) The limit for relief and assistance is 325,000 special drawing rights, calculated as described in regulation 4.

(4) To the extent any relief that would otherwise be granted by the Regulations specified in paragraph (2) would exceed the limit in paragraph (3), that relief is not to be granted.

### Commencement Information

**II** Reg. 3 in force at 1.4.2021, see [reg. 1\(1\)](#)

- (1) 1975 c.30. Section 7B was inserted by section 110(2) of the Local Government Finance Act 1992 (c.14) and amended by paragraph 100(4) of schedule 13 of the Local Government etc. (Scotland) Act 1994.
- (2) S.S.I. 2010/44, which was amended by S.S.I. 2010/440, S.S.I. 2016/121, S.S.I. 2017/60, S.S.I. 2018/64, S.S.I. 2020/391 and S.S.I. 2021/64.
- (3) S.S.I. 2012/48, which was amended by S.S.I. 2013/78 and S.S.I. 2020/391.
- (4) S.S.I. 2016/122, which was amended by S.S.I. 2018/63, S.S.I. 2019/41, S.S.I. 2020/41 and S.S.I. 2021/65.
- (5) S.S.I. 2017/22.
- (6) S.S.I. 2017/61, which was amended by S.S.I. 2020/391 and S.S.I. 2021/64.
- (7) S.S.I. 2017/85, which was amended by S.S.I. 2018/76, S.S.I. 2019/44, S.S.I. 2020/42, S.S.I. 2020/101, S.S.I. 2020/230, S.S.I. 2020/391 and S.S.I. 2021/65.
- (8) S.S.I. 2018/65, which was amended by S.S.I. 2018/74, S.S.I. 2020/391 and S.S.I. 2021/65.

**Changes to legislation:**

There are currently no known outstanding effects for the The Non-Domestic Rates (Restriction of Relief) (Scotland) Regulations 2021, Section 3.