

---

## EXPLANATORY NOTE

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

These Regulations modify the definition of “relevant increase” in the rateable value of lands and heritages in section 2A(5) of the Local Government (Scotland) Act 1975.

Regulation 2(2) provides that the installation of specified plant and machinery can cause a “relevant increase”, if other conditions in the definition are met. This includes, in certain circumstances, the installation of solar cells or solar panels.

Regulation 2(2) also removes provision that excludes from the definition an increase in the rateable value of lands and heritages that is caused, in whole or part, by a change in the way the lands and heritages are being used.

Regulation 2(3) makes a change consequential upon regulation 2(2).