
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 28

The Non-Domestic Rates (Restriction of Relief) (Scotland) Regulations 2023

Conditions on granting non-domestic rates relief

3.—(1) The conditions in paragraphs (3) and (4) apply 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⁽¹⁾.

(2) The Regulations are—

- (a) the Non-Domestic Rates (Renewable Energy Generation Relief) (Scotland) Regulations 2010⁽²⁾,
- (b) the Non-Domestic Rates (Enterprise Areas) (Scotland) Regulations 2016⁽³⁾,
- (c) the Non-Domestic Rates (Telecommunication Installations) (Scotland) Regulations 2016⁽⁴⁾,
- (d) the Non-Domestic Rates (Rural Areas) (Scotland) Regulations 2017⁽⁵⁾,
- (e) the Non-Domestic Rates (District Heating Relief) (Scotland) Regulations 2017⁽⁶⁾,
- (f) the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2017⁽⁷⁾,
- (g) the Non-Domestic Rates (Day Nursery Relief) (Scotland) Regulations 2018⁽⁸⁾,
- (h) the Non-Domestic Rates (Coronavirus Reliefs) (Scotland) Regulations 2022⁽⁹⁾, and
- (i) Regulation 15 of the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2023⁽¹⁰⁾.

(3) Any relief granted to a person under the Regulations specified in paragraph (2) that is to be given as minimal financial assistance is to be granted only where—

- (a) the total amount of minimal or SPEI financial assistance given to that person within the applicable period does not exceed the amount specified in section 36(1) of the 2022 Act,
- (b) the procedural requirements in section 37 of the 2022 Act are followed, and
- (c) the requirements as to transparency in Chapter 3 of Part 2 of the 2022 Act are followed in respect of relief that exceeds the amount specified in section 36(4) of the 2022 Act.

(1) 1975 c. 30. Section 7B was inserted by section 110(2) of the Local Government Finance Act 1992 (c. 14). A new subsection (2) was substituted 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. 2016/119 which was amended by S.S.I. 2020/391 and S.S.I. 2022/48.

(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, S.S.I. 2021/65 and S.S.I. 2022/48.

(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, S.S.I. 2021/65, S.S.I. 2021/151 and S.S.I. 2022/48.

(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.

(9) S.S.I. 2022/47.

(10) S.S.I. 2023/31.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

- (4) Any relief granted to a person under the Regulations specified in paragraph (2) that is not given as minimal financial assistance is to be granted only to the extent that such relief is—
- (a) compatible with the subsidy control requirements in the 2022 Act, and
 - (b) granted in accordance with those requirements.