
SCOTTISH STATUTORY INSTRUMENTS

2024 No. 4

The Non-Domestic Rates (Levying and Miscellaneous Amendment) (Scotland) Regulations 2024

PART 3

Miscellaneous Non-Domestic Rating Amendments

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

10.—(1) The Non-Domestic Rates (Enterprise Areas) (Scotland) Regulations 2016⁽¹⁾ are amended in accordance with paragraphs (2) to (5).

(2) After regulation 3 (lands and heritages in enterprise areas) insert—

“Lands and heritages in enterprise areas – financial year 2024-2025

3A. Regulation 5A(1) applies in the period beginning with 1 April 2024 and ending with 31 March 2025 in the circumstances set out in regulation 4 to a person who is liable to pay rates on a day in that period where that person occupies lands and heritages in—

- (a) the General Manufacturing and Growth Sectors Enterprise Area,
- (b) the Life Sciences Enterprise Area,
- (c) the Low Carbon/Renewables East Enterprise Area, or
- (d) the Low Carbon/Renewables North Enterprise Area,

for the sole or main purpose of carrying on an activity listed in that Part of the schedule relating to that Enterprise Area or, in the case of the General Manufacturing and Growth Sectors Enterprise Area, to a site within that Enterprise Area.

Lands and heritages in enterprise areas – financial year 2025-2026

3B. Regulation 5B(1) applies in the period beginning with 1 April 2025 and ending with 31 March 2026 in the circumstances set out in regulation 4 to a person who is liable to pay rates on a day in that period where that person occupies lands and heritages in—

- (a) the General Manufacturing and Growth Sectors Enterprise Area,
- (b) the Life Sciences Enterprise Area,
- (c) the Low Carbon/Renewables East Enterprise Area, or
- (d) the Low Carbon/Renewables North Enterprise Area,

for the sole or main purpose of carrying on an activity listed in that Part of the schedule relating to that Enterprise Area or, in the case of the General Manufacturing and Growth Sectors Enterprise Area, to a site within that Enterprise Area.”.

(1) [S.S.I. 2016/119](#), which was amended by [S.S.I. 2020/391](#) and [S.S.I. 2023/30](#).

- (3) In regulation 4 (availability of relief)—
- (a) for “regulation 3” where it first occurs, substitute “regulations 3, 3A and 3B”,
 - (b) for “regulation 3” where it occurs in paragraph (a)(ii), substitute “regulation 3, 3A or 3B”.
- (4) In regulation 5 (relief granted)—
- (a) for the heading substitute “Relief granted in relation to the financial years beginning with 1 April 2016 and ending with 31 March 2024”,
 - (b) in paragraph (1) for “Where” substitute “In relation to any day in the financial years beginning with 1 April 2016 and ending with 31 March 2024, where”.
- (5) After regulation 5 insert—

“Relief granted -financial year 2024-2025

5A.—(1) In relation to the financial year 2024-2025, where the rateable value of lands and heritages falls within one of the ranges specified in the column headed “Rateable value” in the table below, the amount of rates payable is to be reduced by the percentage specified in the corresponding entry in the column headed “Percentage of rates relief”.

<i>Rateable value</i>	<i>Percentage of rates relief</i>
£120, 000 or less	66.7%
More than £120,000 but not exceeding £240,000	33.3%
More than £240,000 but not exceeding £480,000	16.7%
More than £480,000 but not exceeding £1,200,000	6.7%
More than £1,200,000 but not exceeding £2,400,000	3.3%
More than £2,400,000	1.7%

(2) the amount of relief calculated under paragraph (1) is to be applied before the calculation of any other relief.

Relief granted – financial year 2025-2026

5B.—(1) In relation to the financial year 2025-2026, where the rateable value of lands and heritages falls within one of the ranges specified in the column headed “Rateable value” in the table below, the amount of rates payable is to be reduced by the percentage specified in the corresponding entry in the column headed “Percentage of rates relief.”

<i>Rateable value</i>	<i>Percentage of rates relief</i>
£120, 000 or less	33.3%
More than £120,000 but not exceeding £240,000	16.7%
More than £240,000 but not exceeding £480,000	8.3%
More than £480,000 but not exceeding £1,200,000	3.3%
More than £1,200,000 but not exceeding £2,400,000	1.7%
More than £2,400,000	0.8%

(2) The amount of relief calculated under paragraph (1) is to be applied before the calculation of any other relief.”.

Amendment of the Non-Domestic Rates (Telecommunication Installations) (Scotland) Regulations 2016

11.—(1) The Non-Domestic Rates (Telecommunication Installations) (Scotland) Regulations 2016(2) are amended in accordance with paragraph (2).

(2) In regulation 3 (amount payable as rates – lands and heritages comprising tower or mast sites) for “2029” substitute “2031”.

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

12.—(1) The Non-Domestic Rates (District Heating Relief) (Scotland) Regulations 2017(3) are amended in accordance with paragraphs (2) to (4).

(2) In regulation 3 (amount payable as rates – lands and heritages used for the purposes of a district heating network)—

- (a) for the heading substitute “Amount payable as rates – lands and heritages used for the purposes of a district heating network powered otherwise than by renewable generation”,
- (b) in paragraph (3)(a) for “3A,” substitute “3A or 3B,”.

(3) In regulation 3A(4) (amount payable as rates-lands and heritages used for the purpose of a district heating network powered by renewable generation), for the heading substitute “Amount payable as rates -lands and heritages used for the purpose of a district heating network powered by renewable generation in the financial years 2021-2022 to 2023-2024”.

(4) After regulation 3A insert—

“Amount payable as rates – lands and heritages used for the purpose of a district heating network powered by renewable generation in the financial years 2024-2025 to 2026-2027

3B.—(1) This regulation grants relief to a person who is liable to pay rates levied under section 7B of the 1975 Act in respect of lands and heritages on a day in a particular financial year where—

- (a) that person uses the lands and heritages wholly or mainly for the purposes of a district heating network,
- (b) at least 80% of the thermal energy generated by that network in the particular financial year derives from renewable generation, whether sourced from the same lands and heritages or different lands and heritages, and
- (c) application for relief is made in accordance with regulation 5.

(2) The relief granted under paragraph (1) is a reduction of the amount of rates payable by 90%.

(3) This regulation applies for any day in the financial years beginning with 1 April 2024 and ending with 31 March 2027.”.

(5) In regulation 4 (relief – further provisions)—

(2) [S.S.I. 2016/122](#), relevantly amended by [S.S.I. 2018/63](#), [S.S.I. 2019/41](#) and [S.S.I. 2023/30](#).

(3) [S.S.I. 2017/61](#), relevantly amended by [S.S.I. 2021/64](#).

(4) Regulation 3A was inserted by [S.S.I. 2021/64](#).

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- (a) in paragraph (1)—
 - (i) in sub-paragraph (a) for “regulation 3(1) or 3A(1)” substitute “regulation 3(1), 3A(1) or 3B(1)”,
 - (ii) in sub-paragraph (c) after “3A(1)” insert “or 3B(1)”,
- (b) in paragraph (2) for sub-paragraph (e) substitute—
 - “(e) regulation 3 or 4 of the Non-Domestic Rates (Levying and Miscellaneous Amendment) (Scotland) Regulations 2024⁽⁵⁾