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SCOTTISH STATUTORY INSTRUMENTS

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**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 (District Heating Relief) (Scotland) Regulations 2017**

**12.**—(1) The Non-Domestic Rates (District Heating Relief) (Scotland) Regulations 2017<sup>(1)</sup> 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<sup>(2)</sup> (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%.

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

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

(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)—

(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 (Levy and Miscellaneous Amendment) (Scotland) Regulations 2024**(3)**