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SCOTTISH STATUTORY INSTRUMENTS

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**2010 No. 44**

**The Non-Domestic Rates (Renewable Energy  
Generation Relief) (Scotland) Regulations 2010**

**Interpretation**

**2.** In these Regulations:—

“the 1975 Act” means the Local Government (Scotland) Act 1975(1);

“electronic communication” has the meaning given to it in section 15(1) of the Electronic Communications Act 2000(2);

“lands and heritages” has the meaning prescribed by and under section 42 of the Lands Valuation (Scotland) Act 1854(3);

“local authority” means the rating authority for the area in which the lands and heritages are situated;

“rateable value” means the rateable value entered in the valuation roll for that date in respect of the applicable lands and heritages and includes a rateable value so entered with retrospective effect;

“renewable heat or power” means heat or power produced from the following sources—

- (a) biomass;
- (b) biofuels;
- (c) fuel cells;
- (d) photovoltaics;
- (e) water (including waves and tides, but excluding production from the pumped storage of water);
- (f) wind;
- (g) solar power;
- (h) geothermal sources;

but heat or power produced by a combined heat and power system is not renewable unless that system uses only sources of energy described in sub-paragraphs (a) to (h) and has an electrical capacity of 50 kilowatts or less; and

“valuation roll” means the roll made up under section 1 of the 1975 Act(4).

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(1) [c.30](#).

(2) [c.7](#), which is relevantly amended by the Communications Act 2003 ([c.21](#)), Schedule 17, paragraph 158.

(3) [c.91](#); section 42 was relevantly amended by the [Local Government etc. \(Scotland\) Act 1994\(c.39\)](#) (“the 1994 Act”), section 152.

(4) Section 1 was repealed in part by the 1994 Act, Schedule 14 and the Local Government and Rating Act 1997 ([c.29](#)), Schedule 4.