

SCOTTISH STATUTORY INSTRUMENTS

2010 No. 44

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

Amount payable as rates – lands and heritages used for renewable energy generation

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

- (a) that person uses the lands and heritages solely for the generation of renewable heat or power (or both); and
- (b) application for relief is made in accordance with regulation 4.

(2) Subject to paragraph (4), the relief granted by paragraph (1) shall be a reduction of the rates payable, by the percentage specified in the right hand column of the table below which corresponds to the range specified in the left hand column of that table into which the rateable value of the lands and heritages falls.

<i>Rateable Value</i>	<i>Percentage of rates relief</i>
£145,000 or less	100%
More than £145,000 but not exceeding £430,000	50%
More than £430,000 but not exceeding £860,000	25%
More than £860,000 but not exceeding £4,000,000	10%
More than £4,000,000	2.5%

(3) The amount of rate relief calculated under paragraph (2) shall be applied before the calculation of any other relief.

(4) The rate relief granted by paragraph (1) shall be made only to the extent that such relief granted is compatible with article 107(1) of the Consolidated Version of the Treaty on the Functioning of the European Union⁽²⁾.

(1) Section 7B was inserted by the Local Government Finance Act 1992 (c.14), section 110(2), and amended by the 1994 Act, Schedule 13 paragraph 100(4).
(2) O.J. No. C.115, 9.5.2008, p.47.