

**EXECUTIVE NOTE**  
**THE NON-DOMESTIC RATES (ENTERPRISE AREAS) (SCOTLAND) REGULATIONS 2012**

**SSI 2012/48**

The above instrument is made in exercise of the powers conferred by section 153 of the Local Government etc (Scotland) Act 1994. The instrument is subject to the negative resolution procedure.

**Purpose**

The purpose of the Regulations is to provide non-domestic rates relief to incentivise businesses operating in a number of key economic sectors to locate on strategic geographic sites thereby encouraging the growth of those sectors and of the Scottish economy as a whole.

The Regulations set out the percentage of relief available to non-domestic properties banded by rateable value, up to the maximum permitted under State aid *de minimis*.

**Policy Objective**

The Scottish Government is committed to sustainable economic growth. Four enterprise areas have been created in Scotland with an emphasis on some of our most dynamic industries with the greatest potential to create new employment opportunities, stimulate private investment and boost economic growth.

**Consultation**

There is no statutory obligation to consult on these Regulations.

**Business and Regulatory Impact Assessment**

BRIA's are prepared where proposals introduce additional burdens or costs on business or the third sector. As this SSI will reduce the rates burden on qualifying businesses, no BRIA is required.

**Financial Effect**

The decrease in the amount of non-domestic rates payable by businesses is in line with the policy objective as outlined above and is capped by State aid *de minimis*.

Local Government Division  
February 2012