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SCOTTISH STATUTORY INSTRUMENTS

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**2016 No. 120**

**The Non-Domestic Rates (Steel Sites) (Scotland) Regulations 2016**

**Relief granted - lands and heritages comprising steel sites**

**3.—(1)** This regulation grants relief to a person who is liable to pay rates in respect of lands and heritages at the addresses specified in paragraph (2) on a day in the financial year beginning on 1st April 2016 if—

- (a) those lands and heritages are used for the sole or main purpose of carrying on the manufacture of basic iron and steel and of ferro-alloys; and
- (b) an application for relief is made in accordance with regulation 4.

(2) The addresses are—

- (a) Park Street, Motherwell, ML1 1PF;
- (b) Clydebridge Steel Works, Cambuslang, Glasgow, G72 7TX.

(3) Subject to paragraph (4), no rates are payable where paragraph (1) applies.

(4) The rate relief granted by this regulation is to be made only to the extent that that relief is compatible with Article 107(1) of the Consolidated Version of the Treaty on the Functioning of the European Union<sup>(1)</sup>.