
SCOTTISH STATUTORY INSTRUMENTS

2017 No. 60

The Non-Domestic Rates (Renewable Energy Generation Relief) (Scotland) Amendment Regulations 2017

Amendment of the Non-Domestic Rates (Renewable Energy Generation Relief) (Scotland) Regulations 2010

2.—(1) The Non-Domestic Rates (Renewable Energy Generation Relief) (Scotland) Regulations 2010⁽¹⁾ are amended as follows.

(2) In regulation 3A(1)(b)⁽²⁾, for “1” substitute “0.5 of a”.

(3) In regulation 3B(1)⁽³⁾, for “2016” substitute “2017”.

(4) For regulation 3B(2) substitute—

“(2) Subject to regulation 3C(3), the relief granted by paragraph (1) is to be a reduction of the rates payable by—

(a) 25% where the lands and heritages are used solely for the generation of renewable heat or power (or both) from water (including waves and tides but excluding production from the pumped storage of water) having a total installed capacity of up to one megawatt; or

(b) where paragraph (a) does not apply—

(i) 10% where the rateable value of the lands and heritages is £500,000 or less; or

(ii) 1.5% where the rateable value of the lands and heritages is more than £500,000.”.

(5) Regulation 3C(4)⁽⁴⁾ is revoked.

(1) [S.S.I. 2010/44](#) amended by [S.S.I. 2010/440](#) and [S.S.I. 2016/121](#).

(2) Regulation 3A was inserted by [S.S.I. 2016/121](#).

(3) Regulation 3B was inserted by [S.S.I. 2016/121](#).

(4) Regulation 3C was inserted by [S.S.I. 2016/121](#).