
SCOTTISH STATUTORY INSTRUMENTS

2017 No. 61

The Non-Domestic Rates (District Heating Relief) (Scotland) Regulations 2017

Relief – further provisions

4.—(1) Where the amount of rates payable in respect of lands and heritages is reduced by virtue of one or more of the enactments specified in paragraph (2), then in relation to those lands and heritages—

- (a) relief under regulation 3(1) is to be reduced to the extent of the reduction under those enactments; and
- (b) no relief is to be granted under regulation 3(1) where the amount of the reduction under those enactments is 50% or more of the rates which would otherwise be payable.

(2) Those enactments are—

- (a) section 4(2) of the 1962 Act;
- (b) section 4(5)(c) of the 1962 Act;
- (c) section 24(3) of the 1966 Act;
- (d) section 24A of the 1966 Act; and
- (e) regulation 3 of the Non-Domestic Rates (Levyng) (Scotland) Regulations 2017⁽¹⁾.

(3) The relief granted under regulation 3(1) is to be made only to the extent that such relief is compatible with Article 107(1) of the Consolidated Version of the Treaty on the Functioning of the European Union⁽²⁾.

(1) [S.S.I. 2017/9](#).

(2) [OJ C 326, 26.10.2012, p.47](#).