

**2018 No. 64**

**RATING AND VALUATION**

**The Non-Domestic Rates (Renewable Energy Generation Relief) (Scotland) Amendment Regulations 2018**

*Made* - - - - *15th February 2018*  
*Laid before the Scottish Parliament* *19th February 2018*  
*Coming into force* - - *1st April 2018*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 153 of the Local Government etc. (Scotland) Act 1994(a) and all other powers enabling them to do so.

**Citation and commencement**

1. These Regulations may be cited as the Non-Domestic Rates (Renewable Energy Generation Relief) (Scotland) Amendment Regulations 2018 and come into force on 1st April 2018.

**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(b) are amended as follows.

(2) For regulation 3B (amount payable as rates - new lands and heritages used for renewable energy generation) substitute—

**“3B. Amount payable as rates - lands and heritages used for generation of renewable energy from water**

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

- (a) the rateable value of the lands and heritages does not exceed £5 million; and
- (b) the lands and heritages are used solely for the generation of renewable heat or power, or both, from water.

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(a) 1994 c.39. Section 153 was amended by section 67 of the Climate Change (Scotland) Act 2009 (asp 12). The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c.46).  
(b) S.S.I. 2010/44, amended by S.S.I. 2010/440, S.S.I. 2016/121 and S.S.I. 2017/60.  
(c) Section 7B was inserted by the Local Government Finance Act 1992 (c.14), section 110(2), and amended by the Local Government etc. (Scotland) Act 1994 (c.39), schedule 13, paragraph 100(4).

(2) The relief granted by paragraph (1) is to be a reduction of the rates payable by 60%.”.

St Andrew's House,  
Edinburgh  
15th February 2018

*DEREK MACKAY*  
A member of the Scottish Government

## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations amend the Non-Domestic Rates (Renewable Energy Generation Relief) (Scotland) Regulations 2010 (“the principal Regulations”).

These Regulations abolish the relief for new-build renewables, set out in regulation 3B of the principal Regulations and substitute a relief of 60% for lands and heritables which are used solely for the generation of renewable heat or power (or both) from water. In accordance with the interpretation provision of renewable heat or power in the principal Regulations “water” includes waves and tides, but does not include production from the pumped storage of water.

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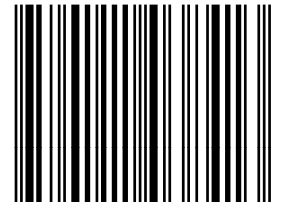
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