



Non-Domestic Rates (Scotland) Act 2020

2020 asp 4

PART 2

ADMINISTRATION AND ENFORCEMENT OF NON-DOMESTIC RATES

Reform of reliefs etc.

15 Contribution to net-zero emissions target: rates relief

- (1) Section 153 of the Local Government etc. (Scotland) Act 1994 (power to prescribe amount of non-domestic rate) is amended as follows.
- (2) After subsection (3)(b) insert—
 - “(c) which—
 - (i) contribute to the net-zero emissions target (for example, by virtue of forming part of a district heating network) and those which do not so contribute,
 - (ii) contribute as mentioned in sub-paragraph (i) and whose contributions fall into different categories prescribed for the purpose of this sub-paragraph in rules under subsection (1).”.
- (3) In subsection (3A) after “subsection (3)(b)” insert “ or (c)(ii) ”.
- (4) After subsection (6) insert—
 - “(7) In subsection (3)(c), “net-zero emissions target” has the meaning given by section A1(1) of the Climate Change (Scotland) Act 2009.”.

Commencement Information

11 S. 15 in force at 5.11.2020 by [S.S.I. 2020/327, sch.](#)

Changes to legislation:

Non-Domestic Rates (Scotland) Act 2020, Section 15 is up to date with all changes known to be in force on or before 17 February 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- specified provision(s) amendment to earlier commencing S.S.I. 2020/327, sch. by [S.S.I. 2021/120 reg. 2\(2\)](#)