
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provision to reduce the amount payable as non-domestic rates in respect of subjects in Scotland used solely for the generation of renewable heat or power (or both). They apply from the start of the 2010-2011 financial year.

Regulation 3 provides for a reduction in rates in accordance with a sliding scale for a person liable to pay non-domestic rates where the qualifying conditions are satisfied. The table in regulation 3(2) sets out the reduction, according to the value of the lands and heritages, on a sliding scale.

Regulation 4 provides that an application must be made to obtain the relief.

Regulation 5 allows for exemptions and discretionary reductions.