

## **EXECUTIVE NOTE**

### **THE NON-DOMESTIC RATES (RENEWABLE ENERGY GENERATION RELIEF) (SCOTLAND) REGULATIONS 2010**

#### **SSI 2010/44**

The above instrument is made in exercise of the powers conferred by section 153 of The Local Government etc (Scotland) Act 1994 and all other powers. The instrument is subject to the negative resolution procedure.

#### **Purpose**

The purpose of the Regulations is to provide non-domestic rates relief to renewable energy generators to incentivise and encourage the development of the renewables energy sector.

The Regulations set out the percentage of relief available to non-domestic properties banded by rateable value, which are solely concerned with the production of renewable energy.

#### **Policy Objective**

The Scottish Government is committed to reducing carbon emissions, and the development and promotion of renewable energy generation is one of a number of measures aimed at tackling this issue.

By decreasing the non-domestic rates payable on these non-domestic properties and increasing the attractiveness of renewables technologies as a means of energy generation. This should, in turn, promote greater energy generation in the sector and a reduction in carbon emissions.

#### **Consultation**

There is no statutory obligation to consult on these regulations.

#### **Financial Effect**

The decrease in the amount of non-domestic rates payable by businesses on renewable energy plant and machinery is in line with the policy objective as outlined above.

Local Government Division  
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