
SCOTTISH STATUTORY INSTRUMENTS

2016 No. 121

The Non-Domestic Rates (Renewable Energy Generation Relief) (Scotland) Amendment Regulations 2016

New regulations 3A to 3C

4. After regulation 3, insert—

“Projects referred to in regulation 3(1)

3A.—(1) A project falls within this regulation if there are arrangements in place which give to a community organisation or community organisations, in return for investment in the project by that organisation or those organisations, entitlement to a sum equivalent to—

- (a) at least 15% of the annual profit of the project; or
- (b) so much of the annual profit of the project as is attributable to 1 megawatt of the total installed capacity of the project (or more).

(2) In paragraph (1), “community organisation” has the same meaning as in article 11 of the Feed-in Tariffs Order 2012(1).

Amount payable as rates – new lands and heritages used for renewable energy generation

3B.—(1) This regulation grants relief to a person who is liable to pay rates levied under section 7B(2) of the 1975 Act in respect of lands and heritages which are first entered in the valuation roll on or after 1st April 2016 if—

- (a) that person is using the lands and heritages solely for the generation of renewable heat or power (or both); and
- (b) application for relief is made in accordance with regulation 4.

(2) Subject to regulation 3C(3), the relief granted by paragraph (1) is to be a reduction of the rates payable by—

- (a) 10% where the rateable value of the lands and heritages is £500,000 or less; and
- (b) 1.5% in any other case.

Relief – further provision

3C.—(1) Where relief is granted under regulation 3, no relief is to be granted under regulation 3B in respect of the same lands and heritages.

(2) The amount of relief calculated under regulation 3 or 3B is to be applied before the calculation of any other relief.

(1) [S.I. 2012/2782](#), as relevantly amended by [S.I. 2015/35](#).

(2) Section 7B was inserted in the Local Government (Scotland) Act 1975 by the Local Government Finance Act 1992 (c.14), section 110(2) and was amended by the Local Government etc. (Scotland) Act 1994 (c.39), Schedule 13, paragraph 100(4).

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

(3) The relief granted under regulation 3 or 3B 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⁽³⁾.

(4) No relief is to be granted under regulation 3 or 3B in respect of a day after 31st March 2017.”.

(3) OJ C 326, 26.10.2012, p.47.