

## Executive Director of Financial Services Robert Emmott BSc (Hons) CPFA

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The Non-Domestic Rates (Renewable Energy Generation Relief) (Scotland) Regulations 2010 (as amended) Renewable Energy - Scottish Rates Business Relief Application Scheme

Full Property Address	Reference No (from bill)
Rateable Value Of Property	Type and Capacity of generator

Renewable Energy Relief is available to a ratepayer who uses a property solely for the generation of renewable heat or power (or both) from the following sources:

- Biomass
- Biofuels
- Fuel cells
- Photovoltaics
- Water (including waves and tides, but excluding production from the pumped storage of water)
- Wind
- Solar power
- Geothermal sources

**Note:** Combined Heat and Power (CHP) systems are only considered to be renewable if they use the sources of energy listed above and have an electrical capacity of 50 kilowatts or less.

From 1/4/16, applications can only be considered for generation schemes where either:

- The applicant can demonstrate their involvement in community organisation(s) and provide proof of their investment into such organisations which is equivalent to:
  - (a) At least 15% of the annual profit of the project
  - (b) So much of the annual profit of the project is attributable to 1 megawatt of the total installed capacity of the project (or more)

The relief available in this circumstance is:

Combined Rateable Value of all business properties	% of Relief	
in Scotland:		
£145,000 or less	100%	
More than £145,000 but not exceeding £430,000	50%	
More than £430,000 but not exceeding £860,000	25%	
More than £860,000 but not exceeding £4,000,000	10%	
More than £4,000,000	2.5%	

## OR

• Where there is no involvement in community organisations per above and the property has been newly entered onto the valuation roll on or after 1/4/16.

The relief available in this circumstance is:

Combined Rateable Value of all business properties in Scotland:	% of Relief
£500,000 or less	10%
More than £500,000	1.5%

**Note:** where there are multiple entries in the valuation roll for the same ratepayer it is the combined rateable value of properties used for renewable energy production which will be considered for the award of this relief. The rateable value of your property can be found using the "search for a rateable value" facility at <a href="https://www.saa.gov.uk">www.saa.gov.uk</a>

Applicants should note that the Renewable Energy relief for which they are applying may be considered a "subsidy" in terms of the EU-UK Trade and Cooperation Agreement (TCA), which can limit the amount of relief awarded.

## **Change in Circumstances**

It is your duty to inform the relevant Council(s) of any change in circumstances which may affect your eligibility for the scheme.

Are you liable for business rates on any other property in Scotland?

## No Yes (please circle)

If **Yes**, please detail below (on a separate page if necessary) any other business premises you or your company/organisation are liable for (and any relief awarded on each) in Scotland:

Property Address (including Postcode)	
Property Reference Number (from Bill)	
Details Of Any State Aid Awarded	
Rateable Value Of Property	

If any of the above properties are outside the Glasgow City Council area, please enclose a copy of your most recent rates demand notice.

**I DECLARE THAT:-** The information I have given on this form is true, complete and correct. I understand that the deliberate provision of false information in order to achieve financial gain is a criminal offence.

Print Name	Signature	
Position Held	Phone No	
Date	Email Address	

The Council is under an obligation to manage public funds properly. Accordingly information that you provide will be used to ensure all sums due to the Council are paid timeously. The information may also be used to prevent and detect fraud. It is also possible that this information may be shared for the same purposes with public bodies, including neighbouring Councils or other organisations which handle public funds.