POLICY NOTE

THE NON-DOMESTIC RATES (ENTERPRISE AREAS) (SCOTLAND) AMENDMENT REGULATIONS 2020

SSI 2020/38

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

These regulations amend The Non-Domestic Rates (Enterprise Areas) (Scotland) Regulations 2016 to reflect that provision of rates relief will continue until 31 March 2022.

Policy Objectives

The Scottish Government is committed to supporting inclusive growth throughout the Scottish economy. Four themed Enterprise Areas, which span 16 different sites and complement wider support as a part of the Scottish Government's inclusive growth agenda, aim to support the development of key sectors (Life Sciences, Low Carbon Industries, Manufacturing and Food and Drink) and creation of high quality jobs.

These regulations will continue provision of non-domestic rates relief until 31 March 2022 in these Enterprise Areas to incentivise businesses operating in a number of key economic sectors to locate on strategic geographic sites thereby encouraging the growth of those sectors and of the Scottish economy as a whole. Without these regulations, the relief would end on 31 March 2020.

Further information may be found at:
https://economicactionplan.mygov.scot/

Consultation

There is no statutory obligation to formally consult on these Regulations.

Impact Assessments

No Business and Regulatory Impact Assessment is required because the present instrument will not impose new regulatory burdens on businesses, charities or the voluntary sector.

Financial Effects

The decrease in the amount of non-domestic rates payable is in line with the policy objective as outlined above, and is subject to State aid *de minimis*.

Scottish Government
Local Government and Communities Directorate
February 2020