
SCOTTISH STATUTORY INSTRUMENTS

2020 No. 101

RATING AND VALUATION

**The Non-Domestic Rates (Coronavirus
Reliefs) (Scotland) Regulations 2020**

<i>Made</i>	- - - -	<i>at 3.30 p.m. on 26th March 2020</i>
<i>Laid before the Scottish Parliament</i>	- -	<i>at 4.30 p.m. on 26th March 2020</i>
<i>Coming into force</i>		<i>31st March 2020</i>

**THE NON-DOMESTIC RATES (CORONAVIRUS
RELIEFS) (SCOTLAND) REGULATIONS 2020**

1. Citation and commencement
 2. Interpretation - general
 3. General 1.6% rates relief
 4. Relief for lands and heritages used for retail, hospitality or leisure purposes, or as or at an airport
 - 4A Relief for lands and heritages used as a soft play centre, amusement arcade or amusement centre
 5. Consequential amendments
- Signature

SCHEDULE 1 Specified Purposes

- Class 1 Bed and breakfast accommodation
- Class 2 Camping site
- Class 3 Caravan
- Class 4 Caravan site
- Class 5 Chalet, holiday hut and bothy
- Class 6 Guest house, hotel and hostel
- Class 7 Public house
- Class 8 Restaurant
- Class 9 Self-catering holiday accommodation
- Class 10 Timeshare accommodation
- Class 11 Market
- Class 12 Retail shop

Changes to legislation: *There are currently no known outstanding effects for the The Non-Domestic Rates (Coronavirus Reliefs) (Scotland) Regulations 2020. (See end of Document for details)*

Class 13 Leisure

Class 14 Service providers

Class 15 Letting agency and funeral parlour

Class 16 Travel agency

Class 17 News publishing

SCHEDULE 2 Airports

Aberdeen International Barra Benbecula Campbeltown Cumbernauld

Dundee Edinburgh Glasgow Glasgow...

Explanatory Note

Changes to legislation:

There are currently no known outstanding effects for the The Non-Domestic Rates (Coronavirus Reliefs) (Scotland) Regulations 2020.