

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

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 153 of the Local Government etc. (Scotland) Act 1994 ^{M1} and all other powers enabling them to do so.

Marginal Citations

M1 1994 c.39. Section 153 was amended by section 67 of the [Climate Change \(Scotland\) Act 2009 \(asp 12\)](#). The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of section 53 of the [Scotland Act 1998 \(c.46\)](#).

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rates (Coronavirus Reliefs) (Scotland) Regulations 2020 and come into force on 31 March 2020.

Commencement Information

11 Reg. 1 in force at 31.3.2020, see reg. 1

Interpretation - general

2. In these Regulations—

“lands and heritages” has the meaning prescribed by and under section 42 of the Lands Valuation (Scotland) Act 1854 ^{M2},

“rateable value”, in relation to lands and heritages and a particular date, means—

- (a) in the case of part residential subjects, the rateable value entered in the valuation roll made up under section 1 of the Local Government (Scotland) Act 1975^{M3} for that date and apportioned to the non-residential use of those subjects, and
- (b) in any other case, the rateable value entered in that roll for that date in respect of those lands and heritages,
- and includes a rateable value so entered with retrospective effect, and
- “rates” means non-domestic rates levied under section 7B of the Local Government (Scotland) Act 1975^{M4}.

Commencement Information

I2 Reg. 2 in force at 31.3.2020, see reg. 1

Marginal Citations

M2 1854 c.91 (17 & 18 Vict.). Section 42 was amended by the [Statute Law Revision Act 1892 \(c.19\)](#) and section 152(2) of the [Local Government etc. \(Scotland\) Act 1994 \(c.39\)](#).

M3 1975 c.30. Section 1 was amended by section 34 and schedule 6 of the [Abolition of Domestic Rates etc. \(Scotland\) Act 1987 \(c.47\)](#), [paragraph 1](#) of schedule 14 of the [Local Government etc. \(Scotland\) Act 1994](#) and paragraph 1 of schedule 4 of the [Local Government and Rating Act 1997 \(c.29\)](#).

M4 Section 7B was inserted by section 110(2) of the [Local Government Finance Act 1992 \(c.14\)](#) and amended by paragraph 100(4) of schedule 13 of the [Local Government etc. \(Scotland\) Act 1994](#).

General 1.6% rates relief

3.—(1) This regulation grants relief to any person who is liable to pay rates in respect of lands and heritages on any day in the 2020-2021 financial year.

(2) Subject to paragraph (4) the relief granted is that the rates payable in respect of that day are reduced by 1.6% of the daily gross rates payable in respect of the lands and heritages for that day.

(3) In paragraph (2), the “gross rates payable” means the rateable value of the lands and heritages, multiplied by 0.498, plus—

- (a) if the lands and heritages have a rateable value exceeding £51,000, but not exceeding £95,000, an additional amount calculated by multiplying that rateable value by 0.013,
- (b) if the lands and heritages have a rateable value exceeding £95,000, an additional amount calculated by multiplying that rateable value by 0.026,

and which is then to be divided by 365 to obtain the daily gross rates payable.

(4) Relief granted by this regulation does not apply to the extent that it would reduce the rates payable to an amount less than nil.

Commencement Information

I3 Reg. 3 in force at 31.3.2020, see reg. 1

Relief for lands and heritages used for retail, hospitality or leisure purposes, or as or at an airport

4.—(1) This regulation grants relief to a person who is liable to pay rates in respect of lands and heritages on a day in the 2020-21 financial year where—

- (a) the grant of relief complies with [F1 paragraph (4)], and
 - (b) the lands and heritages are wholly or mainly used on that day for a purpose, or purposes, specified in the classes in schedule 1.
- (2) This regulation also grants relief to a person who is liable to pay rates in respect of lands and heritages on a day in the 2020-21 financial year where the grant of relief complies with [F2 paragraph (4)] and the lands and heritages are—
- (a) used as an airport, prescribed in schedule 2,
 - (b) situated at such an airport and wholly or mainly used to provide one or more handling services for scheduled passenger flights, or
 - (c) occupied by the company named Loganair Limited, incorporated with company registration number SC170072.
- (3) The relief granted is that the rates payable in respect of that day are reduced to nil.
- (4) No relief is granted by this regulation if the rates payable in respect of the lands and heritages on 17 March 2020 were being reduced by virtue of section 24(3) (unoccupied lands and heritages) of the Local Government (Scotland) Act 1966 ^{M5}.
- ^{F3}(5)
- (6) Where a use of lands and heritages has been suspended temporarily as a result of Scottish or UK Government requirements or advice in connection with severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2), that use of the lands and heritages is to be regarded for the purpose of [F4 paragraph (1)(b)] as having continued as if it had not been suspended.
- (7) In paragraph (2)(b) “handling service” means any of the following activities—
- (a) in relation to aircraft—
 - (i) de-icing,
 - (ii) re-fuelling,
 - (iii) moving aircraft,
 - (iv) waste servicing, and
 - (b) in relation to aircraft passengers—
 - (i) allocation of seating,
 - (ii) handling of baggage,
 - (iii) supervision of boarding.

Textual Amendments

- F1** Words in [reg. 4\(1\)](#) substituted (1.1.2021) by [The Non-Domestic Rates \(Restriction of Relief and Consequential Amendments\) \(Scotland\) Regulations 2020 \(S.S.I. 2020/391\)](#), regs. 1, **10(a)(i)**
- F2** Words in [reg. 4\(2\)](#) substituted (1.1.2021) by [The Non-Domestic Rates \(Restriction of Relief and Consequential Amendments\) \(Scotland\) Regulations 2020 \(S.S.I. 2020/391\)](#), regs. 1, **10(a)(i)**
- F3** [Reg. 4\(5\)](#) omitted (1.1.2021) by virtue of [The Non-Domestic Rates \(Restriction of Relief and Consequential Amendments\) \(Scotland\) Regulations 2020 \(S.S.I. 2020/391\)](#), regs. 1, **10(a)(ii)**
- F4** Words in [reg. 4\(6\)](#) substituted (5.9.2020) by [The Non-Domestic Rates \(Coronavirus Reliefs\) \(Scotland\) Amendment Regulations 2020 \(S.S.I. 2020/230\)](#), regs. 1, **3(2)**

Commencement Information

- I4** Reg. 4 in force at 31.3.2020, see reg. 1

Marginal Citations

- M5** 1966 c.51. Section 24(3) was substituted by section 154 of the Local Government etc. (Scotland) Act 1994 and amended by section 1(2) of the [Local Government Finance \(Unoccupied Properties etc.\) \(Scotland\) Act 2012 \(asp 11\)](#).

[^{F5}Relief for lands and heritages used as a soft play centre, amusement arcade or amusement centre

4A.—(1) This regulation grants relief to a person who is liable to pay rates in respect of lands and heritages on any day in the 2020-21 financial year (whether before or after this regulation comes into force) where—

- (a) the grant of relief complies with [^{F6}paragraph (4)], and
- (b) the lands and heritages are wholly or mainly used on that day as a soft play centre, amusement arcade or amusement centre.

(2) Lands and heritages are not used as an amusement arcade or amusement centre for the purpose of this regulation if any licence allows the operation on them of a sub-category B2 gaming machine, within the meaning of regulation 5(5) of the Categories of Gaming Machine Regulations 2007.

(3) The relief granted is that the rates payable in respect of that day are reduced to nil.

(4) No relief is granted by this regulation if the rates payable in respect of the lands and heritages on 17 March 2020 were being reduced by virtue of section 24(3) (unoccupied lands and heritages) of the Local Government (Scotland) Act 1966.

[^{F7}(5)]

(6) Where a use of lands and heritages has been suspended temporarily as a result of Scottish or UK Government requirements or advice in connection with severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2), that use of the lands and heritages is to be regarded for the purpose of paragraph (1)(b) as having continued as if it had not been suspended.]

Textual Amendments

- F5** Reg. 4A inserted (5.9.2020) by [The Non-Domestic Rates \(Coronavirus Reliefs\) \(Scotland\) Amendment Regulations 2020 \(S.S.I. 2020/230\)](#), regs. 1, 2
- F6** Words in reg. 4A(1) substituted (1.1.2021) by [The Non-Domestic Rates \(Restriction of Relief and Consequential Amendments\) \(Scotland\) Regulations 2020 \(S.S.I. 2020/391\)](#), regs. 1, **10(b)(i)**
- F7** Reg. 4A(5) omitted (1.1.2021) by virtue of [The Non-Domestic Rates \(Restriction of Relief and Consequential Amendments\) \(Scotland\) Regulations 2020 \(S.S.I. 2020/391\)](#), regs. 1, **10(b)(ii)**

Consequential amendments

5.—(1) In regulation 2 (interpretation) of the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2017 ^{M6}, at the end of the definition of “relevant lands and heritages” insert “, but if lands and heritages receive relief under regulation 4 (retail, hospitality, leisure and airport relief) of the Non-Domestic Rates (Special Relief) (Scotland) Regulations 2020 in respect of any day they are not “relevant lands and heritages” for the purposes of these Regulations on that day, ”.

(2) Regulation 2 of the Non-Domestic Rates (Transitional Relief) (Scotland) Amendment Regulations 2020 ^{M7} is amended as follows—

- (a) in paragraph (3)(b) (amendment of poundage figure for notional liability)—
 - (i) for “0.524” substitute “ 0.516 ”,

- (ii) for “0.511” substitute “ 0.503 ”, and
- (iii) for “0.498” substitute “ 0.49 ”,
- (b) for paragraph (4)(b) (amendment of poundage figure for transitional liability) substitute—
 - “(b) for the definition of “PF” substitute—
 - “PF is the poundage figure of—
 - (i) 0.516 where the lands and heritages have a rateable value exceeding £95,000,
 - (ii) 0.503 where the lands and heritages have a rateable value exceeding £51,000, but not exceeding £95,000, or
 - (iii) 0.49 in any other case.””
- (c) for paragraph (6)(b)(ii) and (iii) (amendment of poundage figure for calculation of changes in rateable value) substitute—
 - “and
 - (ii) for the definition of “PF” substitute—
 - “PF is the poundage figure of—
 - (i) 0.516 where the lands and heritages have a rateable value exceeding £95,000,
 - (ii) 0.503 where the lands and heritages have a rateable value exceeding £51,000, but not exceeding £95,000, or
 - (iii) 0.49 in any other case.””

Commencement Information

I5 Reg. 5 in force at 31.3.2020, see reg. 1

Marginal Citations

M6 S.S.I 2017/85. The definition of “relevant lands and heritages” was substituted by [S.S.I. 2018/76](#).

M7 [S.S.I. 2020/42](#). These Regulations are not yet in force.

St Andrew's House,
Edinburgh

BEN MACPHERSON
Authorised to sign by the Scottish Ministers

SCHEDULE 1

Regulation 4(1)

Specified Purposes

Class 1 Bed and breakfast accommodation

Use as bed and breakfast accommodation.

Commencement Information

I6 Sch. 1 Class 1 in force at 31.3.2020, see reg. 1

Commencement Information

I6 Sch. 1 Class 1 in force at 31.3.2020, see reg. 1

Class 2 Camping site

Use as a camping site.

Commencement Information

I7 Sch. 1 Class 2 in force at 31.3.2020, see reg. 1

Commencement Information

I7 Sch. 1 Class 2 in force at 31.3.2020, see reg. 1

Class 3 Caravan

Use as a caravan (within the meaning of Part 1 of the Caravan Sites and Control of Development Act 1960^{M8}).

Commencement Information

I8 Sch. 1 Class 3 in force at 31.3.2020, see reg. 1

Marginal Citations

M8 1960 c.62.

Commencement Information

I8 Sch. 1 Class 3 in force at 31.3.2020, see reg. 1

Marginal Citations

M8 1960 c.62.

Class 4 Caravan site

Use as a caravan site (within the meaning of Part 1 of the Caravan Sites and Control of Development Act 1960).

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Commencement Information

I9 Sch. 1 Class 4 in force at 31.3.2020, see reg. 1

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Commencement Information

I9 Sch. 1 Class 4 in force at 31.3.2020, see reg. 1

Class 5 Chalet, holiday hut and bothy

Use as a chalet, holiday hut or bothy.

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Commencement Information

I10 Sch. 1 Class 5 in force at 31.3.2020, see reg. 1

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Commencement Information

I10 Sch. 1 Class 5 in force at 31.3.2020, see reg. 1

Class 6 Guest house, hotel and hostel

Use as a guest house, hotel or hostel, where no significant element of care is provided.

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Commencement Information

I11 Sch. 1 Class 6 in force at 31.3.2020, see reg. 1

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Commencement Information

I11 Sch. 1 Class 6 in force at 31.3.2020, see reg. 1

Class 7 Public house

Use as a public house or nightclub where the following conditions are satisfied—

- (a) a premises licence authorising the sale of alcohol for consumption both on and off the premises, has been issued by a licensing board under section 26 of the Licensing (Scotland) Act 2005 ^{M9},
- (b) the premises are used for such sales to members of the public, principally for consumption on the premises, in accordance with the operating plan contained in the premises licence, and

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)

- (c) the operating plan contained in the premises licence does not include any provision that such sales are made subject to those members of the public residing at, or consuming food on, the premises.

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Commencement Information
I12 Sch. 1 Class 7 in force at 31.3.2020, see reg. 1

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Marginal Citations
M9 [2005 asp 16](#). There are amendments to section 26 that are not relevant to these Regulations.

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Commencement Information
I12 Sch. 1 Class 7 in force at 31.3.2020, see reg. 1

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Marginal Citations
M9 [2005 asp 16](#). There are amendments to section 26 that are not relevant to these Regulations.

Class 8 Restaurant

Use for the sale of food or refreshments to members of the public for consumption on those premises, including any café, coffee shop, bistro, fast food restaurant or snack bar that is so used.

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Commencement Information
I13 Sch. 1 Class 8 in force at 31.3.2020, see reg. 1

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Commencement Information
I13 Sch. 1 Class 8 in force at 31.3.2020, see reg. 1

Class 9 Self-catering holiday accommodation

Use as self-catering holiday accommodation.

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Commencement Information
I14 Sch. 1 Class 9 in force at 31.3.2020, see reg. 1

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Commencement Information
I14 Sch. 1 Class 9 in force at 31.3.2020, see reg. 1

Class 10 Timeshare accommodation

Use as timeshare accommodation.

Commencement Information

I15 Sch. 1 Class 10 in force at 31.3.2020, see reg. 1

Commencement Information

I15 Sch. 1 Class 10 in force at 31.3.2020, see reg. 1

Class 11 Market

Use as a market place on which goods are exhibited for sale to members of the public.

Commencement Information

I16 Sch. 1 Class 11 in force at 31.3.2020, see reg. 1

Commencement Information

I16 Sch. 1 Class 11 in force at 31.3.2020, see reg. 1

Class 12 Retail shop

Use as a shop, being a building or part of a building that is used for the retail sale of goods to members of the public who visit the building to buy goods for consumption or use elsewhere, whether or not by the buyer, for purposes unconnected with a trade or business.

Commencement Information

I17 Sch. 1 Class 12 in force at 31.3.2020, see reg. 1

Commencement Information

I17 Sch. 1 Class 12 in force at 31.3.2020, see reg. 1

Class 13 Leisure

Use as an arts gallery or centre, sports club, sports centre, sports ground, clubhouse, gymnasium, museum, cinema, theatre, music venue, ticket office, recreation ground, bingo hall, tourist attraction or tourist facility.

Commencement Information

I18 Sch. 1 Class 13 in force at 31.3.2020, see reg. 1

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)

Commencement Information

I18 Sch. 1 Class 13 in force at 31.3.2020, see reg. 1

Class 14 Service providers

Use to provide hair and beauty services, shoe repairs, key cutting, photo processing, laundry services, car or tool hire, car washing or repair of domestic electronic/electrical goods.

Commencement Information

I19 Sch. 1 Class 14 in force at 31.3.2020, see reg. 1

Commencement Information

I19 Sch. 1 Class 14 in force at 31.3.2020, see reg. 1

Class 15 Letting agency and funeral parlour

Use as a property letting agency operated by a person who on 21 March 2020 was or had applied to be a registered letting agent (within the meaning of Part 4 of the Housing (Scotland) Act 2014)^{M10} or as a funeral parlour.

Commencement Information

I20 Sch. 1 Class 15 in force at 31.3.2020, see reg. 1

Marginal Citations

M10 [2014 asp 14.](#)

Commencement Information

I20 Sch. 1 Class 15 in force at 31.3.2020, see reg. 1

Marginal Citations

M10 [2014 asp 14.](#)

Class 16 Travel agency

Use as a travel agency or by a tour operator.

Commencement Information

I21 Sch. 1 Class 16 in force at 31.3.2020, see reg. 1

Commencement Information

I21 Sch. 1 Class 16 in force at 31.3.2020, see reg. 1

[^{F8} **Class 17 News publishing**

Use as premises for the production of newspapers, and related news platforms.]

Textual Amendments

F8 Words in [sch. 1](#) inserted (27.5.2020) by [Coronavirus \(Scotland\) \(No.2\) Act 2020 \(asp 10\)](#), s. 16(1), [sch. 4 para. 8\(2\)](#) (with s. 9)

SCHEDULE 2

Regulation 4(2)

Airports

Aberdeen International
Barra
Benbecula
Campbeltown
Cumbernauld
Dundee
Edinburgh
Glasgow
Glasgow Prestwick
Inverness
Islay
Kirkwall
Oban
Stornoway
Sumburgh
Tiree
Wick John O'Groats

Commencement Information

I22 Sch. 2 in force at 31.3.2020, see reg. 1

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)

Commencement Information

I22 Sch. 2 in force at 31.3.2020, see reg. 1

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations introduce two reliefs in relation to non-domestic rates and the financial year beginning on 1 April 2020.

Regulation 3 grants a general reduction of 1.6% in rates to all ratepayers for any day in that year, to be calculated as described in paragraph (3) of that regulation.

Regulation 4 removes any liability to pay rates on a day in that year where lands and heritages are wholly or mainly used for one or more of the purposes described in schedule 1. It also removes any such liability for lands and heritages operated as an airport named in schedule 2, that are used for handling services or are occupied by a named company. In both cases, removal of liability is subject to the lands and heritages meeting other conditions set out in that regulation.

Regulation 5 makes consequential amendments, as a result of the general reduction made by regulation 3, to other Regulations that provide a relief from liability to pay rates.

Changes to legislation:

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