

*Status: Point in time view as at 27/05/2020.*

*Changes to legislation: There are currently no known outstanding effects for the Coronavirus (Scotland) (No.2) Act 2020, SCHEDULE 4. (See end of Document for details)*

## SCHEDULE 4

*(introduced by section 5)*

### OTHER MEASURES IN RESPONSE TO CORONAVIRUS

#### PART 1

##### UEFA EUROPEAN CHAMPIONSHIP

- 1 (1) The UEFA European Championship (Scotland) Act 2020 is amended by this paragraph.
- (2) In section 1 (meaning of key terms)—
- (a) in the definition of “Championship”, the words “in 2020” are repealed,
  - (b) for the definition of “Championship period”, substitute—  
“the “Championship period” means the period of not more than 42 days, and ending not later than 31 December 2022, specified in regulations made by the Scottish Ministers,”.
- (3) In section 3 (ticket touting: exception for charity auctions)—
- (a) in subsection (2)(b)(i), for “England and Wales, of Northern Ireland, or of a member State of the European Union,” substitute “ any territory outwith Scotland, ”,
  - (b) in subsection (2)(b)(iii), for “at least one of the conditions set out in subsection (3)” substitute “ either the condition set out in subsection (3) or the condition set out in subsection (4) ”,
  - (c) for subsection (3) substitute—  
“(3) This condition is that the body is registered in a register corresponding to the Scottish Charity Register.  
(4) This condition is that, if there is no such register in the territory where the body is established—
    - (a) the body's purposes consist only of one or more of the charitable purposes set out in section 7(2) of the Charities and Trustee Investment (Scotland) Act 2005, and
    - (b) the body provides public benefit within the meaning given by section 8 of that Act.”.
- (4) In section 36 (repeal), for “2020” substitute “ 2022 ”.

#### PART 2

##### LISTED BUILDINGS AND CONSERVATION AREAS: CONSENTS

##### *Extension of period of consent*

- 2 (1) The Planning (Listed Buildings and Conservation Areas) (Scotland) Act 1997—
- (a) is amended by sub-paragraph (2), and
  - (b) applies in accordance with the modification in sub-paragraph (3).

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- (2) In section 16 (limit of duration of listed building consent), after subsection (4) insert—

“(5) During the emergency period, a listed building consent that would lapse under subsection (1)(a) or (b) lapses instead at the end of the extended period, unless the works permitted by the consent are begun before the end of that period.

- (6) In subsection (5)—

“emergency period” means the period beginning with the date on which paragraph 2(2) of schedule 4 of the Coronavirus (Scotland) (No.2) Act 2020 came into force and ending on 6 October 2020,

“extended period” means the period beginning with the date on which paragraph 2(2) of schedule 4 of the Coronavirus (Scotland) (No.2) Act 2020 came into force and ending on 6 April 2021.”.

- (3) Section 16 has effect as if after subsection (6) (as inserted by this paragraph) there were inserted—

“(7) The Scottish Ministers may by regulations amend the definition of “emergency period” or “extended period” in subsection (6).”.

### PART 3

#### REGISTERS KEPT BY THE KEEPER OF THE REGISTERS OF SCOTLAND

##### *Register of Inhibitions*

- 3 (1) This paragraph applies in relation to a document which is required or permitted to be registered or recorded in the Register of Inhibitions (“the register”), other than a document of a type mentioned in paragraph 1(4) of schedule 4 of the Coronavirus (Scotland) Act 2020.
- (2) An electronic signature fulfils any requirement (however expressed) that the document be signed in order to be registered or recorded in the register.
- (3) Any requirement (however expressed) that the document be given to the Keeper in order to be registered or recorded in the register may be fulfilled by transmitting it to the Keeper electronically.
- (4) For the purposes of sub-paragraph (3), the document must be transmitted by a means (and in a form) which is specified on the Keeper's website as being acceptable for those purposes.
- (5) In this paragraph—
- “document” includes a copy of a document,
- “electronic signature” is to be construed in accordance with section 7(2) of the Electronic Communications Act 2000 (electronic signatures and related certificates), but includes a version of an electronic signature which is reproduced on a paper document,
- “the Keeper” means the Keeper of the Registers of Scotland,
- “the Keeper's website” means the website maintained by, or on behalf of, the Keeper of the Registers of Scotland with the domain name ros.gov.uk.

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### *Register of judgments*

- 4 (1) The Act of Sederunt (Rules of the Court of Session 1994) 1994 (S.I. 1994/1443) applies in accordance with the modification in this paragraph.
- (2) Chapter 62 of schedule 2 (recognition, registration and enforcement of foreign judgments, etc.) has effect as if after rule 62.101 there were inserted—

## **“PART XV**

### **ELECTRONIC SIGNING AND TRANSMISSION OF CERTAIN DOCUMENTS**

#### *Electronic signing and transmission of certain documents*

62.102) This rule applies in relation to a document which is to be given to, or issued by, the Keeper of the Registers under this Chapter, other than a document of a type mentioned in paragraph 1(4) of schedule 4 of the Coronavirus (Scotland) Act 2020.

- (2) An electronic signature fulfils any requirement (however expressed) that the document be signed.
- (3) The document may be—
- (a) given to the Keeper by transmitting it to the Keeper electronically,
  - (b) issued to a person by the Keeper by—
    - (i) transmitting it to the person electronically, or
    - (ii) transmitting it (electronically or otherwise) to a solicitor engaged to act on the person's behalf in relation to the document.
- (4) For the purposes of paragraph (3)(a), the document may be transmitted by a means (and in a form) which is specified on the Keeper's website as being acceptable for those purposes.
- (5) For the purposes of paragraph (3)(b)—
- (a) electronic transmission of a document by the Keeper to another person (“the recipient”) must be effected in a way that the recipient has indicated to the Keeper that the recipient is willing to receive the document,
  - (b) the recipient's indication of willingness to receive a document in a particular way may be—
    - (i) specific to the document in question or generally applicable to documents of that kind,
    - (ii) expressed specifically to the Keeper or generally (for example on a website),
    - (iii) inferred from the recipient having previously been willing to receive documents from the Keeper in that way and not having indicated unwillingness to do so again,
  - (c) the Keeper's uploading of a document to an electronic storage system from which the recipient is able to download the document may constitute electronic transmission of the document from the Keeper to the recipient.

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(6) In this rule—

“document” includes a copy of a document,

“electronic signature” is to be construed in accordance with section 7(2) of the Electronic Communications Act 2000 (electronic signatures and related certificates), but includes a version of an electronic signature which is reproduced on a paper document,

“the Keeper's website” means the website maintained by, or on behalf of, the Keeper of the Registers of Scotland with the domain name ros.gov.uk.”.

## PART 4

### CARE SERVICES: GIVING OF NOTICES BY THE CARE INSPECTORATE

- 5 (1) The Public Services Reform (Scotland) Act 2010 applies in accordance with the modification in this paragraph.
- (2) The Act has effect as if for section 101 (giving of notice) there were substituted—

#### “101 Giving of notice

- (1) In Chapters 3 and 4, any reference to a notice being given to a person providing, or seeking to provide, a care service is to be construed as a reference to its being—

(a) delivered, where the person is—

(i) an individual, to that individual,

(ii) a body corporate, to a director, secretary or other similar officer of that body or to a manager (or other similar officer) of the care service provided by that body, or

(iii) a firm, to a partner of that firm,

(b) sent by post, properly addressed to the person, in a registered letter or by the recorded delivery service, or

(c) transmitted to the person electronically.

- (2) In subsection (1)(a)(ii), “manager”, in relation to a care service provided by a body corporate, means the manager whose name is entered in the register maintained under regulation 5 of the Social Care and Social Work Improvement Scotland (Registration) Regulations 2011 (S.S.I. 2011/28) in relation to the care service.

- (3) For the purpose of subsection (1)(b)—

(a) a letter is properly addressed to—

(i) a body corporate, if addressed to the body at its registered or principal office,

(ii) a firm, if addressed to the firm at its principal office,

(iii) any other person, if addressed to the person at the address last known,

(b) a notice sent by post is to be taken to have been received on the third day after the day of posting unless the contrary is shown.

- (4) For the purpose of subsection (1)(c)—

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- (a) electronic transmission of a notice must be effected in a way that the person has indicated to SCSWIS that the person is willing to receive the notice,
- (b) the person's willingness to receive a notice in a particular way may be—
  - (i) specific to the notice in question or generally applicable to notices or other documents of that kind,
  - (ii) expressed specifically to SCSWIS or generally (for example on a website),
  - (iii) inferred from the person having previously been willing to receive notices or other documents from SCSWIS in that way and not having indicated an unwillingness to do so again,
- (c) SCSWIS' uploading of a notice to an electronic storage system from which the person is able to download the notice may constitute electronic transmission of the notice from SCSWIS to the person,
- (d) a notice transmitted electronically is to be taken to have been received on the day of transmission unless the contrary is shown.”.

## PART 5

### LAND AND BUILDINGS TRANSACTION TAX: ADDITIONAL AMOUNT

- 6 (1) The Land and Buildings Transaction Tax (Scotland) Act 2013 is amended by this paragraph.
- (2) In subsection (2)(ja) of section 68 (subordinate legislation), after “19(3)” insert “, (3A), (3B)”.
- (3) In schedule 2A (transactions relating to second homes etc.)—
- (a) after paragraph 8A insert—

*“Repayment of additional amount: period  
for disposing of ownership of dwelling*

8B (1) Sub-paragraph (2) applies in relation to a chargeable transaction to which this schedule applies by virtue of paragraph 2 if the effective date of the transaction falls within the period beginning with 24 September 2018 and ending with 24 March 2020.

(2) Paragraph 8(1)(a) has effect in relation to the transaction as if for “period of 18 months” there were substituted “ period of 36 months ”.”,

- (b) after paragraph 19(3) insert—

“(3A) The Scottish Ministers may by order amend paragraph 8B(1) so as to substitute, for the period that is for the time being specified there, a longer period.

(3B) The Scottish Ministers may by order amend paragraph 8B(2) so as to substitute, for the period that is for the time being specified there as the period to be substituted into paragraph 8(1)(a), a longer period.

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(3C) The Scottish Ministers may make an order under sub-paragraph (3A) or (3B) only if they are satisfied that it is appropriate to make the order for a reason relating to coronavirus.

(3D) For the avoidance of doubt, an order under sub-paragraph (3A) or (3B) may have retrospective effect.”,

(c) in paragraph 20(1), after the definition of “bare trust” insert—

““coronavirus” has the meaning given by section 1 of the Coronavirus (Scotland) Act 2020,”.

## PART 6

### NON-DOMESTIC RATES RELIEF

#### *Special power in respect of financial year 2020-21*

- 7 (1) The Local Government etc. (Scotland) Act 1994 is amended by this paragraph.
- (2) In section 153 (power to prescribe amount of non-domestic rate), after subsection (4) insert—
- “(4A) The Scottish Ministers may, during the financial year 2020-21, make regulations under subsection (1) prescribing rules, in accordance with which the amount payable as non-domestic rate may be reduced or remitted, which are to apply—
- (a) for the whole of that year, including the period prior to the regulations being made, or
  - (b) for such period falling within that year as is specified in the regulations, including a period beginning prior to the regulations being made.”.

#### *Relief to be provided to the newspaper publishing industry*

- 8 (1) The Non-Domestic Rates (Coronavirus Reliefs) (Scotland) Regulations 2020 (S.S.I. 2020/101) are amended by this paragraph.
- (2) In schedule 1, after the entry headed “Class 16 Travel agency”, insert— “ **Class 17 News publishing** Use as premises for the production of newspapers, and related news platforms. ”.

## PART 7

### EXECUTION OF DOCUMENTS, ETC.

- 9 (1) The following requirements (however expressed) do not apply—
- (a) a requirement for a relevant person to be physically in the same place as another person when that person—
    - (i) signs or subscribes a document,
    - (ii) takes an oath, or
    - (iii) makes an affirmation or declaration,

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- (b) a requirement for another person to be physically in the same place as a relevant person when the relevant person signs or subscribes a document.
- (2) In this paragraph—
  - “relevant person” means—
    - (a) a solicitor,
    - (b) an advocate,
    - (c) a notary public,
  - “requirement” means a requirement arising from an enactment or rule of law.
- (3) For the avoidance of doubt—
  - (a) the requirements described by sub-paragraph (1)(a) include a requirement that may be fulfilled by the physical presence of a professional of a type not mentioned in the definition of “relevant person” as well as by a professional of a type that is (for example, it includes a requirement for the physical presence of a solicitor or a registered medical practitioner), but
  - (b) sub-paragraph (1) only causes such a requirement not to apply in relation to a professional of a type that is mentioned in the definition of “relevant person”.

## PART 8

### FREEDOM OF INFORMATION

#### *Modification of Coronavirus (Scotland) Act 2020*

- 10 (1) Part 2 of schedule 6 of the Coronavirus (Scotland) Act 2020 (freedom of information) is amended by this paragraph.
- (2) In paragraph 6(2), in sub-sub-paragraph (a)—
  - (a) the words from “the effect” to “coronavirus),” become sub-sub-sub-paragraph (i),
  - (b) after that sub-sub-sub-paragraph insert “or
    - (ii) the authority operating under requirements of Part 2 of this schedule that were subsequently repealed before the end of the period during which Part 1 of this Act is in force,”.
- (3) After paragraph 6(2), insert—
  - “(2A) In considering whether the failure was reasonable in all the circumstances, the Commissioner must regard the public interest in section 1(1) being complied with promptly as the primary consideration.”.
- 11 (1) The Coronavirus (Scotland) Act 2020 is amended as follows.
- (2) In schedule 6, Part 2 (freedom of information), the following paragraphs are repealed—
  - (a) paragraph 3,
  - (b) paragraph 4,
  - (c) paragraph 5.

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*Reporting on Scottish Ministers' responses to requests for information*

- 12 (1) The Scottish Ministers must lay reports before the Scottish Parliament in accordance with this paragraph on their responses to requests for information under the Freedom of Information (Scotland) Act 2002 during the period that Part 2 of schedule 6 of the Coronavirus (Scotland) Act 2020 is in force.
- (2) A report under sub-paragraph (1) must contain information on—
- (a) backlogs in responding to requests,
  - (b) how many requests have been responded to,
  - (c) what was provided in response to requests,
  - (d) cases which were partially refused,
  - (e) the number of requests subject to an internal review,
  - (f) backlogs in the internal review process,
  - (g) appeals made to the Scottish Information Commissioner in respect of requests.
- (3) A report under sub-paragraph (1) should be laid before the Parliament at the end of each reporting period.
- (4) A “reporting period” under sub-paragraph (3) is each successive period of 2 months that ends during the period before Part 1 expires by virtue of section 9(1).
- (5) The Scottish Ministers must lay a report under this paragraph before the Parliament no later than 14 days after the expiry of a reporting period.

## PART 9

### LOW EMISSION ZONES

- 13 (1) This paragraph applies in relation to low emission zones in Part 2 of the Transport (Scotland) Act 2019.
- (2) The Scottish Ministers must lay a report before the Scottish Parliament on progress towards establishing low emission zones by 4 December 2020.
- (3) A report under sub-paragraph (2) must include information on—
- (a) how progress has been impeded by coronavirus,
  - (b) how account has been taken of the impact low emission zones would have on the public health response to coronavirus.

## PART 10

### COUNCIL TAX: EXEMPT DWELLINGS

- 14 (1) The Council Tax (Exempt Dwellings) (Scotland) Order 1997 (S.I. 1997/728) applies in accordance with the modification in this paragraph.
- (2) Schedule 1 has effect as if after paragraph 12 there were inserted—
- “12AA dwelling which—
- (a) became unoccupied for a reason relating to coronavirus on or after 17 March 2020,



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- (b) was, immediately prior to becoming unoccupied, an exempt dwelling under paragraph 10 or 12 above, and
- (c) remains unoccupied.”.

## PART 11

### TRAFFIC REGULATION

- 15 (1) The Road Traffic Regulation Act 1984 applies in accordance with the modifications in this paragraph.
- (2) Section 15 has effect as if—
- (a) in subsection (1)(a) for “six months” there were substituted “ eighteen months ”,
  - (b) in subsection (5) for “six months” there were substituted “ eighteen months ”.

## PART 12

### RESTRICTION ON GIVING GRANT TO BUSINESSES CONNECTED TO TAX HAVENS

- 16 (1) Before providing a coronavirus-related grant to a person, the Scottish Ministers must take steps to satisfy themselves about whether or not sub-paragraph (4) applies to the person.
- (2) If, having taken those steps, the Scottish Ministers are satisfied that sub-paragraph (4) applies to the person, they are not to provide the grant.
- (3) The Scottish Ministers must frame the terms of coronavirus-related grants so that they are entitled to repayment of a grant if they ascertain, after providing it (wholly or partly), that the person to whom the grant was provided—
- (a) was a person that sub-paragraph (4) applied to at the time the Ministers decided to provide the grant, or
  - (b) knowingly provided false or misleading information in applying for the grant.
- (4) This sub-paragraph applies to a person that—
- (a) is based in a tax haven,
  - (b) is the subsidiary of a person based in a tax haven,
  - (c) has a subsidiary based in a tax haven,
  - (d) is party to an arrangement under which any of its profits are subject to the tax regime of a tax haven.
- (5) For the purposes of this paragraph, a person is based in a tax haven if the person is incorporated or otherwise established under the law of a tax haven.
- (6) Sub-paragraphs (1) to (3) do not apply in relation to a grant if the application for it was received by the Scottish Ministers before the date on which this paragraph comes into force.
- (7) In this paragraph—
- “coronavirus-related grant” means a grant to mitigate the effects on the person's business of disruption attributable to coronavirus,

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“subsidiary” is to be read in accordance with section 1159 of the Companies Act 2006,

“tax haven” means a jurisdiction for the time being included in—

- (a) the revised EU list of non-cooperative jurisdictions for tax purposes set out in Annex I to the Council of the European Union's conclusions of February 2020 on the revised EU list of non-cooperative jurisdictions for tax purposes (2020/C 64/03), or
- (b) any successor list of jurisdictions endorsed for the same purposes by the Council.

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