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*Status: Point in time view as at 27/05/2020.*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, PART 6. (See end of Document for details)*

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## SCHEDULE 4 OTHER MEASURES IN RESPONSE TO CORONAVIRUS

### 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. ”.

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