
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide that 29 September 2020 is the day on which certain provisions of the Coronavirus (Scotland) Act 2020 (the “first Act”) and Coronavirus (Scotland) (No. 2) Act 2020 (the “second Act”) expire.

These Regulations expire paragraph 6 of schedule 3 of the first Act, which modified the Secure Accommodation (Scotland) Regulations 2013 (S.S.I. 2013/205) and the maximum timescales for keeping a child in secure accommodation without the authority of the children’s hearing or the sheriff and for arranging a children’s hearing when a child is placed in such accommodation.

Paragraph 11(1) of schedule 3 of the first Act modified section 13ZA of the Social Work (Scotland) Act 1968 to facilitate the provision of community care services to an incapable adult more swiftly. Paragraph 11(1) has not been commenced and is expired by these Regulations.

The following provisions made amendments to other legislation which are now in force. Accordingly it is not necessary to retain these provisions. The amendments made by these provisions continue in force notwithstanding the expiry of these provisions—

- Paragraphs 1(a), 2, 3 and 4 of schedule 7 of the first Act amended the Social Security (Scotland) Act 2018 to relax the requirements as to timescales for applying for social security assistance, requesting a re-determination of entitlement and bringing an appeal, where it is not possible to comply with the requirements for reasons related to coronavirus.
- Paragraph 1 of schedule 3 of the second Act amended the Climate Change (Scotland) Act 2009 (“the 2009 Act”) with regards to the date by which a nitrogen balance sheet must be established and the date by which the citizens assembly, established under section 32A of the 2009 Act, must report to the Scottish Parliament.
- Paragraph 2 of schedule 3 of the second Act amended section 70 of the Housing (Scotland) Act 2010 to disapply the duty, in respect of the financial year ending with 31 March 2020, for Registered Social Landlords to submit audited annual accounts to the Scottish Housing Regulator within six months of the end of the period to which they relate. Instead, they must be provided within nine months of the end of the period to which they relate.
- Paragraph 3 of schedule 3 of the second Act amended paragraph 15 of schedule 6 of the first Act to allow amendments to be made to the Public Finance and Accountability (Scotland) Act 2000 in respect of the periods most likely to be affected by the coronavirus outbreak (i.e. financial years 2019/20 and 2020/2021), as part of the response to the accounting timetable disruption caused by the outbreak.
- Paragraph 4 of schedule 3 of the second Act amended section 33B(1) of the Housing (Scotland) Act 1987 to extend, by six months, the deadline for the Scottish Ministers to publish a statement on the circumstances and criteria for exercising the power in section 33A of the 1987 Act, relating to referrals between local authorities on the grounds of local connection. It also amended section 33B of the 1987 Act to give the Scottish Ministers the power to make regulations further extending the period in section 33B(1) by up to six months on a one-off basis.
- Paragraph 1 of schedule 4 of the second Act amended the UEFA European Championship (Scotland) Act 2020 (“the 2020 Act”) by amending the definitions of “Championship” and “Championship period”, the repeal date specified in the 2020 Act and extending the exception

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in section 3 of the 2020 Act to the touting offence in section 2(1) of the 2020 Act to charities based in any territory outwith Scotland, subject to meeting certain conditions.

- Paragraph 6 of schedule 4 of the second Act amended schedule 2A of the Land and Buildings Transaction Tax (Scotland) Act 2013 (“the 2013 Act”) to extend to 36 months the period within which a previous main residence could be sold and a repayment of Additional Dwelling Supplement claimed. The extended period for disposal of a previous main residence only applies to transactions where the effective date of the transaction was between 24 September 2018 and 24 March 2020 (the transactions most affected by the impact of Coronavirus on the property market). Paragraph 6 inserts a power into the 2013 Act giving the Scottish Ministers have a power to extend the period of transactions or the period of 36 months for a reason related to coronavirus.
- Paragraph 7 of schedule 4 of the second Act amended section 153 of the Local Government etc. (Scotland) Act 1994. That section allows the Scottish Ministers, for any financial year, by regulations to prescribe rules to determine the amount payable as non-domestic rate in respect of any lands and heritages. Paragraph 7 inserted a new subsection (4A) into section 153, which allows the Scottish Ministers, during the financial year 2020-21, to make regulations prescribing rules that reduce or remit the amount payable as non-domestic rate. Those rules may reduce or remit the amount either for the whole of that year (including the period prior to the regulations being made), or for such period within that year as is specified in the regulations (including a period beginning prior to the regulations being made).
- Paragraph 8 of schedule 4 of the second Act amended the Non-Domestic Rates (Coronavirus Reliefs) (Scotland) Regulations 2020 ([S.S.I. 2020/101](#)) to provide that no non-domestic rates are payable in respect of premises used wholly or mainly for production of newspapers and related news platforms. The amendment provided for the relief to continue until 31 March 2021(inclusive).

An impact assessment has not been produced for this instrument.