
SCOTTISH STATUTORY INSTRUMENTS

2021 No. 151

RATING AND VALUATION

**The Non-Domestic Rates (Coronavirus
Reliefs) (Scotland) Regulations 2021**

<i>Made</i>	- - - -	<i>at 1.10 p.m. on 18th March 2021</i>
<i>Laid before the Scottish Parliament</i>	- -	<i>at 3.00 p.m. on 18th March 2021</i>
<i>Coming into force</i>		<i>1st April 2021</i>

**THE NON-DOMESTIC RATES (CORONAVIRUS
RELIEFS) (SCOTLAND) REGULATIONS 2021**

PART 1

General

1. Citation and commencement
2. Interpretation - general
3. Applications for relief

PART 2

Retail, Hospitality and Leisure

4. Relief for lands and heritages used for retail, hospitality or leisure purposes

PART 3

Airports

5. Relief for lands and heritages used as or at an airport

PART 4

Consequential Amendment

6. Amendment of the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2017
Signature

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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- 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
 - 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
- Explanatory Note