
SCOTTISH STATUTORY INSTRUMENTS

2022 No. 47

RATING AND VALUATION

The Non-Domestic Rates (Coronavirus Reliefs) (Scotland) Regulations 2022

Made - - - - 8th February 2022
Laid before the Scottish Parliament - - - - 10th February 2022
Coming into force - - 1st April 2022

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 153 of the Local Government etc. (Scotland) Act 1994⁽¹⁾ and all other powers enabling them to do so.

Modifications etc. (not altering text)

- C1** Regulations restricted (with application to the financial year beginning 1.4.2023 and each subsequent financial year) by [The Non-Domestic Rates \(Restriction of Relief\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/28\)](#), regs. 1, 3

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rates (Coronavirus Reliefs) (Scotland) Regulations 2022 and come into force on 1 April 2022.

Commencement Information

- II** [Reg. 1](#) in force at 1.4.2022, see [reg. 1](#)

Interpretation - general

2. In these Regulations—

(1) 1994 c. 39. Section 153 was amended by section 67 of the Climate Change (Scotland) Act 2009 ([asp 12](#)), section 15 of the Non-Domestic Rates (Scotland) Act 2020 ([asp 4](#)) and paragraph 7 of schedule 4 of the Coronavirus (Scotland) (No. 2) Act 2020 ([asp 10](#)). 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).

“lands and heritages” has the meaning prescribed by and under section 42 (interpretation) of the Lands Valuation (Scotland) Act 1854(2),

“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 (the valuation roll and revaluation) of the Local Government (Scotland) Act 1975(3) 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

“rates” means non-domestic rates levied under section 7B (provisions as to setting of non-domestic rates) of the Local Government (Scotland) Act 1975(4).

Commencement Information

I2 [Reg. 2](#) in force at 1.4.2022, see [reg. 1](#)

Applications for relief

3.—(1) An application for relief under these Regulations must—

- (a) be signed by the ratepayer or a person authorised to sign on behalf of the ratepayer, and
- (b) be made to the rating authority in whose roll the entry for the lands and heritages appears by—
 - (i) addressing it to the authority, and
 - (ii) delivering it or sending it to the authority’s office by post or electronic communication.

(2) For the purposes of paragraph (1)—

“electronic communication” has the meaning given to it by section 15(1) (general interpretation) of the Electronic Communications Act 2000 (“the 2000 Act”)(5),

“person authorised to sign on behalf of the ratepayer” means, where the ratepayer is—

- (a) a partnership, a partner of that partnership,
- (b) a trust, a trustee of that trust,
- (c) a body corporate, a director of that body, and

“sign” or “signed”, in relation to an application made by electronic communication, means an electronic signature, as defined in section 7(2) (electronic signatures and related certificates) of the 2000 Act(6).

(2) [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 \(c. 39\)](#).

(3) [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 \(c. 39\)](#), paragraph 1 of schedule 4 of the Local Government and Rating Act [1997 \(c. 29\)](#) and section 7 of the Non-Domestic Rates (Scotland) Act [2020 \(asp 4\)](#).

(4) 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.

(5) [2000 c. 7](#). Section 15(1) was amended by paragraph 158 of schedule 17 of the Communications Act [2003 \(c. 21\)](#).

(6) Section 7(2) was amended by [S.I. 2016/696](#).

Commencement Information

I3 Reg. 3 in force at 1.4.2022, see reg. 1

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

4.—(1) This regulation grants relief to a person liable to pay rates in respect of lands and heritages on a day in the period beginning on 1 April and ending on 30 June in the 2022-23 financial year where—

- (a) the lands and heritages are wholly or mainly used on that day for a purpose, or purposes, specified in the classes in the schedule, and
- (b) application for relief is made in accordance with regulation 3.

(2) Subject to paragraphs (8) and (9), the relief granted is that the rates payable in respect of that day are reduced by 50% of the daily gross rates payable in respect of the lands and heritages for that day.

(3) 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)(a) as having continued as if it had not been suspended.

(4) In this regulation “gross rates payable” means, subject to paragraphs (5) to (7), 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 the rateable value by 0.026,

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

(5) Where, in respect of any day on which a person is granted relief under this regulation—

- (a) the person is also granted relief under Part 3 (improved property) of the 2022 Regulations, but
- (b) regulation 7 (amount payable as rates) of the 2017 Regulations does not apply to the lands and heritages,

the “gross rates payable” is to be calculated in accordance with paragraph (4), but on the basis of the rateable value of the lands and heritages minus the reference amount as described in regulation 10(2) (b) (relief granted – lands and heritages in respect of which a relevant increase has been made within the past 12 months) of the 2022 Regulations.

(6) Where, in respect of any day on which a person is granted relief under this regulation—

- (a) the person is not also granted relief under Part 3 of the 2022 Regulations, but
- (b) regulation 7 of the 2017 Regulations also applies to the lands and heritages,

the “gross rates payable” is the transitional limit described in regulation 7 of the 2017 Regulations.

(7) Where, in respect of any day on which a person is granted relief under this regulation—

- (a) the person is also granted relief under Part 3 of the 2022 Regulations, and
- (b) regulation 7 of the 2017 Regulations also applies to the lands and heritages,

the “gross rates payable” is the transitional limit calculated in accordance with regulation 10(5) of the 2022 Regulations.

Changes to legislation: There are currently no known outstanding effects for the *The Non-Domestic Rates (Coronavirus Reliefs) (Scotland) Regulations 2022*. (See end of Document for details)

(8) The maximum amount by which the liability of any person liable to pay rates may be reduced under this regulation is £27,500.

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

(10) In this regulation—

“the 2017 Regulations” means the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2017(7), and

“the 2022 Regulations” means the Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Regulations 2022(8).

Commencement Information

I4 [Reg. 4](#) in force at 1.4.2022, see [reg. 1](#)

St Andrew’s House,
Edinburgh
8th February 2022

TOM ARTHUR
Authorised to sign by the Scottish Ministers

(7) [S.S.I. 2017/85](#). There are amendments but none are relevant to these Regulations.

(8) [S.S.I. 2022/49](#).

SCHEDULE

Regulation 4(1)

Specified Purposes

Commencement Information

I5 Sch. in force at 1.4.2022, see [reg. 1](#)

Class 1 Bed and breakfast accommodation

Use as bed and breakfast accommodation.

Class 2 Camping site

Use as a camping site.

Class 3 Caravan

Use as a caravan (within the meaning of Part 1 of the Caravan Sites and Control of Development Act 1960⁽⁹⁾).

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⁽¹⁰⁾).

Class 5 Chalet, holiday hut and bothy

Use as a chalet, holiday hut or bothy.

Class 6 Guest house, hotel and hostel

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

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⁽¹¹⁾,
- (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
- (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.

⁽⁹⁾ 1960 c. 62. The term ‘caravan’ is defined in section 29(1) of that Act.

⁽¹⁰⁾ The term ‘caravan site’ is defined in section 1(4) of that Act.

⁽¹¹⁾ 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.

Class 9 Self-catering holiday accommodation

Use as self-catering holiday accommodation.

Class 10 Timeshare accommodation

Use as timeshare accommodation.

Class 11 Market

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

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.

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 or soft play centre.

Use as an amusement arcade or amusement centre, but excluding any lands and heritages on which any licence allows the operation of a sub-category B2 gaming machine, within the meaning of regulation 5(5) of the Categories of Gaming Machine Regulations 2007⁽¹²⁾.

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.

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)⁽¹³⁾ or as a funeral parlour.

Class 16 Travel agency

Use as a travel agency or by a tour operator.

Class 17 News publishing

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

⁽¹²⁾ S.I. 2007/2158. Regulation 5(5) was amended by S.I. 2018/1402.

⁽¹³⁾ 2014 asp 14. The term ‘registered letting agent’ is defined in section 32(4) of that Act.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provision for relief from liability to non-domestic rates in specified areas of the retail, hospitality and leisure sector, for the period of the financial year 2022-23 beginning on 1 April 2022 and ending on 30 June 2022.

Regulation 3 makes provision for how an application to obtain the relief in regulation 4 must be made.

Regulation 4 and the schedule provide for relief in respect of retail, hospitality and leisure use of lands and heritages. Regulation 4 reduces the liability of any given ratepayer to pay rates in respect of a day during the period beginning on 1 April 2022 and ending on 30 June 2022, where lands and heritages are wholly or mainly used for one or more of the purposes described in the schedule. The liability is reduced by 50% of the daily gross rates payable in respect of the lands and heritages for the day. The relief may, however, only reduce the rates liability of any particular ratepayer in respect of the period between 1 April and 30 June 2022 by a maximum of £27,500.

Changes to legislation:

There are currently no known outstanding effects for the The Non-Domestic Rates (Coronavirus Reliefs) (Scotland) Regulations 2022.