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SCOTTISH STATUTORY INSTRUMENTS

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**2020 No. 101**

**RATING AND VALUATION**

**The Non-Domestic Rates (Coronavirus Reliefs) (Scotland) Regulations 2020**

<i>Made</i>	- - - -	<i>at 3.30 p.m. on 26th</i>
		<i>March 2020</i>
<i>Laid before the Scottish</i>		<i>at 4.30 p.m. on 26th</i>
<i>Parliament</i>	- - - -	<i>March 2020</i>
<i>Coming into force</i>	- -	<i>31st March 2020</i>

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

**Citation and commencement**

1. These Regulations may be cited as the Non-Domestic Rates (Coronavirus Reliefs) (Scotland) Regulations 2020 and come into force on 31 March 2020.

**Interpretation - general**

2. In these Regulations—

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

“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 of the Local Government (Scotland) Act 1975<sup>(3)</sup> 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,

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(1) [1994 c.39](#). Section 153 was amended by section 67 of the Climate Change (Scotland) Act 2009 ([asp 12](#)). 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](#)).

(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 and paragraph 1 of schedule 4 of the Local Government and Rating Act 1997 ([c.29](#)).

and includes a rateable value so entered with retrospective effect, and  
“rates” means non-domestic rates levied under section 7B of the Local Government (Scotland) Act 1975(4).

### **General 1.6% rates relief**

3.—(1) This regulation grants relief to any person who is liable to pay rates in respect of lands and heritages on any day in the 2020-2021 financial year.

(2) Subject to paragraph (4) the relief granted is that the rates payable in respect of that day are reduced by 1.6% of the daily gross rates payable in respect of the lands and heritages for that day.

(3) In paragraph (2), the “gross rates payable” means 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 that rateable value by 0.026,

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

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

### **Relief for lands and heritages used for retail, hospitality or leisure purposes, or as or at an airport**

4.—(1) This regulation grants relief to a person who is liable to pay rates in respect of lands and heritages on a day in the 2020-21 financial year where—

- (a) the grant of relief complies with paragraphs (4) and (5), and
- (b) the lands and heritages are wholly or mainly used on that day for a purpose, or purposes, specified in the classes in schedule 1.

(2) This regulation also grants relief to a person who is liable to pay rates in respect of lands and heritages on a day in the 2020-21 financial year where the grant of relief complies with paragraphs (4) and (5) and the lands and heritages are—

- (a) used as an airport, prescribed in schedule 2,
- (b) situated at such an airport and wholly or mainly used to provide one or more handling services for scheduled passenger flights, or
- (c) occupied by the company named Loganair Limited, incorporated with company registration number SC170072.

(3) The relief granted is that the rates payable in respect of that day are reduced to nil.

(4) No relief is granted by this regulation if the rates payable in respect of the lands and heritages on 17 March 2020 were being reduced by virtue of section 24(3) (unoccupied lands and heritages) of the Local Government (Scotland) Act 1966(5).

(5) Any relief granted under this regulation is to be made—

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(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) 1966 c.51. Section 24(3) was substituted by section 154 of the Local Government etc. (Scotland) Act 1994 and amended by section 1(2) of the Local Government Finance (Unoccupied Properties etc.) (Scotland) Act 2012 (asp 11).

- (a) only to the extent that such relief is not incompatible with article 107(1) of the Consolidated Version of the Treaty on the Functioning of the European Union<sup>(6)</sup>, or
- (b) if that article has effect in domestic law by virtue of section 4 of the European Union (Withdrawal) Act 2018<sup>(7)</sup> or Regulations made under that Act, only to the extent that such relief is not prohibited by that article, as it has effect in domestic law.

(6) 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.

(7) In paragraph (2)(b) “handling service” means any of the following activities—

- (a) in relation to aircraft—
  - (i) de-icing,
  - (ii) re-fuelling,
  - (iii) moving aircraft,
  - (iv) waste servicing, and
- (b) in relation to aircraft passengers—
  - (i) allocation of seating,
  - (ii) handling of baggage,
  - (iii) supervision of boarding.

### Consequential amendments

**5.—(1)** In regulation 2 (interpretation) of the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2017<sup>(8)</sup>, at the end of the definition of “relevant lands and heritages” insert “, but if lands and heritages receive relief under regulation 4 (retail, hospitality, leisure and airport relief) of the Non-Domestic Rates (Special Relief) (Scotland) Regulations 2020 in respect of any day they are not “relevant lands and heritages” for the purposes of these Regulations on that day,”.

(2) Regulation 2 of the Non-Domestic Rates (Transitional Relief) (Scotland) Amendment Regulations 2020<sup>(9)</sup> is amended as follows—

- (a) in paragraph (3)(b) (amendment of poundage figure for notional liability)—
  - (i) for “0.524” substitute “0.516”,
  - (ii) for “0.511” substitute “0.503”, and
  - (iii) for “0.498” substitute “0.49”,
- (b) for paragraph (4)(b) (amendment of poundage figure for transitional liability) substitute—
  - “(b) for the definition of “PF” substitute—
    - “PF is the poundage figure of—
      - (i) 0.516 where the lands and heritages have a rateable value exceeding £95,000,
      - (ii) 0.503 where the lands and heritages have a rateable value exceeding £51,000, but not exceeding £95,000, or
      - (iii) 0.49 in any other case.””

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<sup>(6)</sup> OJ C 326, 26.10.2012, p.47.

<sup>(7)</sup> 2018 c.16.

<sup>(8)</sup> S.S.I. 2017/85. The definition of “relevant lands and heritages” was substituted by S.S.I. 2018/76.

<sup>(9)</sup> S.S.I. 2020/42. These Regulations are not yet in force.

(c) for paragraph (6)(b)(ii) and (iii) (amendment of poundage figure for calculation of changes in rateable value) substitute—

“and

(ii) for the definition of “PF” substitute—

“PF is the poundage figure of—

(i) 0.516 where the lands and heritages have a rateable value exceeding £95,000,

(ii) 0.503 where the lands and heritages have a rateable value exceeding £51,000, but not exceeding £95,000, or

(iii) 0.49 in any other case.””

St Andrew’s House,  
Edinburgh  
At 3.30 p.m. on 26th March 2020

*BEN MACPHERSON*  
Authorised to sign by the Scottish Ministers

## SCHEDULE 1

Regulation 4(1)

### Specified Purposes

#### **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<sup>(10)</sup>).

#### **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).

#### **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<sup>(11)</sup>,
- (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.

#### **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.

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<sup>(10)</sup> 1960 c.62.

<sup>(11)</sup> 2005 asp 16. There are amendments to section 26 that are not relevant to these Regulations.

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

**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.

**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)(12) or as a funeral parlour.

**Class 16 Travel agency**

Use as a travel agency or by a tour operator.

SCHEDULE 2

Regulation 4(2)

Airports

- Aberdeen International
- Barra
- Benbecula
- Campbeltown
- Cumbernauld
- Dundee
- Edinburgh
- Glasgow
- Glasgow Prestwick

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(12) 2014 asp 14.

Inverness  
Islay  
Kirkwall  
Oban  
Stornoway  
Sumburgh  
Tiree  
Wick John O'Groats

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations introduce two reliefs in relation to non-domestic rates and the financial year beginning on 1 April 2020.

Regulation 3 grants a general reduction of 1.6% in rates to all ratepayers for any day in that year, to be calculated as described in paragraph (3) of that regulation.

Regulation 4 removes any liability to pay rates on a day in that year where lands and heritages are wholly or mainly used for one or more of the purposes described in schedule 1. It also removes any such liability for lands and heritages operated as an airport named in schedule 2, that are used for handling services or are occupied by a named company. In both cases, removal of liability is subject to the lands and heritages meeting other conditions set out in that regulation.

Regulation 5 makes consequential amendments, as a result of the general reduction made by regulation 3, to other Regulations that provide a relief from liability to pay rates.