SCOTTISH STATUTORY INSTRUMENTS

2021 No. 151

RATING AND VALUATION

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

Made - - - - at 1.10 p.m. on 18th March 2021

Laid before the Scottish Parliament at 3.00 p.m. on 18th March 2021

Coming into force - - 1st April 2021

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

PART 1

General

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rates (Coronavirus Reliefs) (Scotland) Regulations 2021 and come into force on 1 April 2021.

Interpretation - general

2. In these Regulations—

"lands and heritages" has the meaning prescribed by and under section 42 (interpretation) of the Lands Valuation (Scotland) Act 1854(**b**),

"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(**c**) for that date and apportioned to the non-residential use of those subjects, and

(**a**) 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).

(**b**) 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).

(**c**) 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, 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).

(b) in any other case, the rateable value entered in that roll for that date in respect of those lands and heritages,

and includes a rateable value so entered with retrospective effect, 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(**a**).

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) (interpretation) of the Electronic Communications Act 2000 ("the 2000 Act")(**b**)

"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(**c**).

PART 2

Retail, Hospitality and Leisure

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

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 2021-22 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 schedule 1, and

(b) application for relief is made in accordance with regulation 3.

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

(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.

(**a**) 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.

(**b**) 2000 c.7. Section 15(1) was amended by paragraph 158 of schedule 17 of the Communications Act 2003 (c.21).

(**c**) Section 7(2) was amended by S.I. 2016/696.

PART 3

Airports

Relief for lands and heritages used as or at an airport

5.—(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 2021-22 financial year where—

(a) the lands and heritages are—

(i) used as an airport, prescribed in schedule 2,

(ii) situated at such an airport and wholly or mainly used to provide one or more handling services for scheduled passenger flights, or

(iii) occupied by the company named Loganair Limited, incorporated with company registration number SC170072, and

(b) application for relief is made in accordance with regulation 3.

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

(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 paragraph (1)(a)(ii) "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.

PART 4

Consequential Amendment

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

6.—(1) The Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2017(**a**) are amended as follows.

(**a**) S.S.I. 2017/85, which was amended by S.S.I 2018/76, S.S.I. 2019/44, S.S.I. 2020/42, S.S.I. 2020/101, S.S.I. 2020/230 and S.S.I. 2020/391.

(2) In regulation 2 (interpretation – general), in the definition of "relevant lands and heritages", for "regulation 4" to "Regulations 2020" substitute "regulation 4 (retail, hospitality and leisure relief) or 5 (airport relief) of the Non-Domestic Rates (Coronavirus Reliefs) (Scotland) Regulations 2021".

KATE FORBES
A member of the Scottish Government

St Andrew's House,
Edinburgh
At 1.10 p.m. on 18th March 2021

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(**a**)).

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(**b**)).

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(**c**),

(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.

(**a**) 1960 c.62. The term 'caravan' is defined in section 29(1) of that Act.
(**b**) The term 'caravan site' is defined in section 1(4) of that Act.
(**c**) 2005 asp 16. There are amendments to section 26 that are not relevant to these Regulations.

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(**a**).

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)(**b**) 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.

(**a**) S.I. 2007/2158. Regulation 5(5) was amended by S.I. 2018/1402.
(**b**) 2014 asp 14. The term 'registered letting agent' is defined in section 32(4) of that Act.

SCHEDULE 2

Regulation 5(1)

Airports

Aberdeen International

Barra

Benbecula

Campbeltown

Cumbernauld

Dundee

Edinburgh

Glasgow

Glasgow Prestwick

Inverness

Islay

Kirkwall

Oban

Stornoway

Sumburgh

Tiree

Wick John O'Groats

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations introduce relief in relation to non-domestic rates and the financial year beginning on 1 April 2021.

Regulation 3 makes provision for how an application to obtain the reliefs in regulations 4 and 5 must be made.

Part 2 and schedule 1 provide for relief in respect of retail, hospitality and leisure use. 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.

Part 3 and schedule 2 provide for relief in respect of airport uses. Regulation 5 removes any liability to pay rates on a day in that year where lands and heritages are operated as an airport named in schedule 2, that are used for handling services or are occupied by a named company.

Part 4 contains a consequential amendment, to prevent lands and heritages that qualify for relief under these Regulations also qualifying for transitional relief.

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