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SCOTTISH STATUTORY INSTRUMENTS

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**2020 No. 230**

**RATING AND VALUATION**

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

<i>Made</i>	- - - -	<i>27th July 2020</i>
<i>Laid before the Scottish Parliament</i>	- - - -	<i>29th July 2020</i>
<i>Coming into force</i>	- -	<i>5th September 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(1) 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) Amendment Regulations 2020 and come into force on 5 September 2020.

**Amendment of the Non-Domestic Rates (Coronavirus Reliefs) (Scotland) Regulations 2020**

2. After regulation 4 (retail, hospitality, leisure and airport relief) of the Non-Domestic Rates (Coronavirus Reliefs) (Scotland) Regulations 2020(2) insert—

**“Relief for lands and heritages used as a soft play centre, amusement arcade or amusement centre**

4A.—(1) This regulation grants relief to a person who is liable to pay rates in respect of lands and heritages on any day in the 2020-21 financial year (whether before or after this regulation comes into force) 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 as a soft play centre, amusement arcade or amusement centre.

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

(2) S.S.I. 2020/101.

(2) Lands and heritages are not used as an amusement arcade or amusement centre for the purpose of this regulation if any licence allows the operation on them of a sub-category B2 gaming machine, within the meaning of regulation 5(5) of the Categories of Gaming Machine Regulations 2007<sup>(3)</sup>.

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

(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, or

(b) if that Article has effect in domestic law by virtue of section 4 of the European Union (Withdrawal) Act 2018 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)(b) as having continued as if it had not been suspended.”.

### **Consequential and corrective amendments**

**3.—(1)** In regulation 2 (interpretation) of the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2017<sup>(4)</sup>, in the definition of “relevant lands and heritages”—

(a) after “regulation 4 (retail, hospitality, leisure and airport relief)” insert “or 4A (soft play centre, amusement arcade and amusement centre relief)”, and

(b) for “(Special Relief)” substitute “(Coronavirus Relief)”.

(2) In regulation 4(6) (use of premises for the purposes of retail, hospitality and leisure relief) of the Non-Domestic Rates (Coronavirus Relief) (Scotland) Regulations 2020, for “paragraph (1) (a)” substitute “paragraph (1)(b)”.

St Andrew’s House,  
Edinburgh  
27th July 2020

*BEN MACPHERSON*  
Authorised to sign by the Scottish Ministers

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(3) [S.I. 2007/2158](#). Regulation 5(5) was amended by [S.I. 2018/1402](#).

(4) [S.S.I. 2017/85](#), which was relevantly amended by [S.S.I. 2018/76](#) and [S.S.I. 2020/101](#).

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## EXPLANATORY NOTE

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

These Regulations amend the Non-Domestic Rates (Coronavirus Reliefs) (Scotland) Regulations 2020 ([S.S.I. 2020/101](#)) (“the principal Regulations”).

Regulation 2 amends the principal Regulations by introducing an additional relief which removes any liability to pay rates on a day in the financial year beginning on 1 April 2020, where lands and heritages are wholly or mainly used as a soft play centre, amusement arcade or amusement centre. The removal of rates liability is subject to the lands and heritages meeting conditions set out in the amendment made by that regulation.

Regulation 3(1)(a) makes a consequential amendment, as a result of the general reduction made by regulation 2, to other regulations that provide a relief from liability to pay rates.

Regulation 3(1)(b) and (2) corrects erroneous references in and to the principal Regulations.