
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.