

---

SCOTTISH STATUTORY INSTRUMENTS

---

**2020 No. 230**

**The Non-Domestic Rates (Coronavirus Reliefs)  
(Scotland) Amendment Regulations 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(1) 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.

(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(2).

(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.”

---

(1) [S.S.I. 2020/101](#).

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