
SCOTTISH STATUTORY INSTRUMENTS

2020 No. 230

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

Consequential and corrective amendments

3.—(1) In regulation 2 (interpretation) of the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2017⁽¹⁾, 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)”.

⁽¹⁾ S.S.I. 2017/85, which was relevantly amended by S.S.I. 2018/76 and S.S.I. 2020/101.