
SCOTTISH STATUTORY INSTRUMENTS

2020 No. 391

The Non-Domestic Rates (Restriction of Relief and Consequential Amendments) (Scotland) Regulations 2020

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

- 10.** In the Non-Domestic Rates (Coronavirus Reliefs) (Scotland) Regulations 2020 ^{M1}—
- (a) in regulation 4 (relief for lands and heritages used for retail, hospitality or leisure purposes, or as or at an airport)—
 - (i) in each of paragraphs (1) and (2), for “paragraphs (4) and (5)” substitute “paragraph (4)”,
 - (ii) omit paragraph (5),
 - (b) in regulation 4A (relief for lands and heritages used as a soft play centre, amusement arcade or amusement centre)—
 - (i) in paragraph (1), for “paragraphs (4) and (5)” substitute “ paragraph (4) ”,
 - (ii) omit paragraph (5).

Commencement Information

II [Reg. 10](#) in force at 1.1.2021, see [reg. 1](#)

Marginal Citations

M1 [S.S.I. 2020/101](#). Regulation 4A was inserted by [S.S.I. 2020/230](#).

Changes to legislation:

There are currently no known outstanding effects for the The Non-Domestic Rates (Restriction of Relief and Consequential Amendments) (Scotland) Regulations 2020, Section 10.