
SCOTTISH STATUTORY INSTRUMENTS

2021 No. 151

**The Non-Domestic Rates (Coronavirus
Reliefs) (Scotland) Regulations 2021**

PART 2

Retail, Hospitality and Leisure

Relief for lands and heritages used for retail, hospitality or leisure purposes

4.—(1) This regulation grants relief to a person who is liable to pay rates in respect of lands and heritages on a day in the 2021-22 financial year where—

- (a) the lands and heritages are wholly or mainly used on that day for a purpose, or purposes, specified in the classes in schedule 1, and
- (b) application for relief is made in accordance with regulation 3.

(2) The relief granted is that the rates payable in respect of that day are reduced to nil.

(3) 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)(a) as having continued as if it had not been suspended.