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SCOTTISH STATUTORY INSTRUMENTS

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**2022 No. 47**

**RATING AND VALUATION**

**The Non-Domestic Rates (Coronavirus  
Reliefs) (Scotland) Regulations 2022**

*Made - - - - 8th February 2022*  
*Laid before the Scottish*  
*Parliament - - 10th February 2022*  
*Coming into force 1st April 2022*

**THE NON-DOMESTIC RATES (CORONAVIRUS  
RELIEFS) (SCOTLAND) REGULATIONS 2022**

1. Citation and commencement
  2. Interpretation - general
  3. Applications for relief
  4. Relief for lands and heritages used for retail, hospitality or leisure purposes
- Signature

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SCHEDULE	Specified Purposes
Class 1	Bed and breakfast accommodation
Class 2	Camping site
Class 3	Caravan
Class 4	Caravan site
Class 5	Chalet, holiday hut and bothy
Class 6	Guest house, hotel and hostel
Class 7	Public house
Class 8	Restaurant
Class 9	Self-catering holiday accommodation
Class 10	Timeshare accommodation
Class 11	Market
Class 12	Retail shop
Class 13	Leisure
Class 14	Service providers
Class 15	Letting agency and funeral parlour
Class 16	Travel agency

**Changes to legislation:** There are currently no known outstanding effects for the The Non-Domestic Rates (Coronavirus Reliefs) (Scotland) Regulations 2022. (See end of Document for details)

Class 17 News publishing  
Explanatory Note

**Changes to legislation:**

There are currently no known outstanding effects for the The Non-Domestic Rates (Coronavirus Reliefs) (Scotland) Regulations 2022.