
SCOTTISH STATUTORY INSTRUMENTS

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

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

Status: This is the original version (as it was originally made).

Class 17 News publishing
Explanatory Note