

# COVID-19 Update: Non-Domestic Rates in Scotland



One triangle, all angles covered

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The Scottish Government has made changes to non-domestic rates in Scotland for 2020-21. This is in response to the unprecedented impact of COVID-19.

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## The extra reliefs and grants, what they are, who is eligible and how they are accessed, are outlined below:



### Reliefs

- All non-domestic properties in Scotland will get 1.6% rates relief. This effectively reverses the change in the poundage rate for 2020-21. This relief will be automatically applied to rates bills.



### Retail, Hospitality and Leisure Businesses

- Retail, hospitality and leisure businesses will get 100% rates relief. To get this relief the property had to have been occupied as at 17th March. The Scottish Government is working with Scotland's 32 Councils to make sure this relief is administered in the most effective way. Updates are awaited on any application process. You can get this relief even if you already get another relief on the property.



### Grants

- Retail, hospitality and leisure businesses with a Rateable Value between £18,001 up to and including £50,999 will be able to apply for a one-off grant of £25,000.
- A one-off grant of £10,000 will be available to small businesses who get Small Business Bonus Scheme relief or Rural relief.
- This grant will also be available to properties in receipt of Nursery Relief or Disabled Relief, but only if eligible for Small Business Bonus Scheme relief.
- You can only apply for one grant, even if you have multiple properties.
- Most of Scotland's 32 Councils now have links set up on their websites to allow for applications for these grants to be made and payments are to be made where appropriate within 10 working days



### Deferring Payment of Non-Domestic Rates

- If struggling to pay your non-domestic rates bill you should contact your Council.

# Type of Qualifying Retail, Hospitality and Leisure Businesses

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**The Scottish Government has published a list of qualifying businesses (see below). This list is not exhaustive. If you think you may qualify the Scottish Government advise that you should contact your local council.**

- Amusements
- Animal welfares
- Arts centres
- Auction marts
- Bakeries
- Bed & breakfast accommodation
- Bingo halls
- Bowling alleys
- Bowling clubs
- Cafes
- Camping sites
- Car washes
- Caravan sites
- Chalets
- Cinemas
- Clinics
- Clubs
- Cricket clubs
- Depots
- Entertainment centres
- Exhibition venues
- Football grounds
- Funeral parlours
- Galleries
- Gardens
- Garden centres
- Golf clubs
- Golf driving ranges
- Guest houses
- Halls
- Harbours
- Hostels
- Hotels
- Ice rinks
- Kiosks
- Laundries
- Leisure centres
- Markets
- Military facilities
- Museums
- Offices
- Outdoor centres
- Parks
- Petrol filling stations
- Play centres
- Playing fields
- Post offices
- Public houses
- Race tracks
- Racecourses
- Recreation grounds
- Restaurants
- Retail warehouses
- Riding schools
- Sailing clubs
- Shooting ranges
- Shops
- Show homes
- Showrooms
- Ski clubs
- Snack bars
- Snooker clubs
- Sports centres
- Sports grounds
- Squash clubs
- Stables
- Stadiums
- Swimming pools
- Tennis clubs
- Theatres
- Visitor centres
- Warehouses
- Workshops
- Youth hostels

## **Business not eligible are described as:**

- Boathouses
- Caravans
- Self-catering accommodation
- A site, for example a kiosk or photo booth
- Slipways
- A stance, for example a market stall
- Time share units

## **State Aid**

State Aid rules still apply in the UK until the end of 2020. The EC are currently consulting with Member States on a number of State Aid measures. The Scottish Government will work with the UK Government to make sure these measures can be adopted to help Scottish businesses where possible.

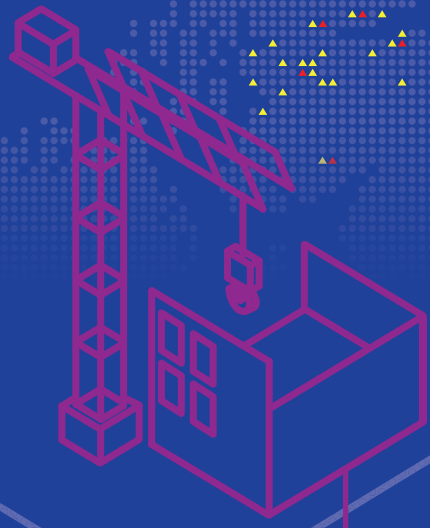
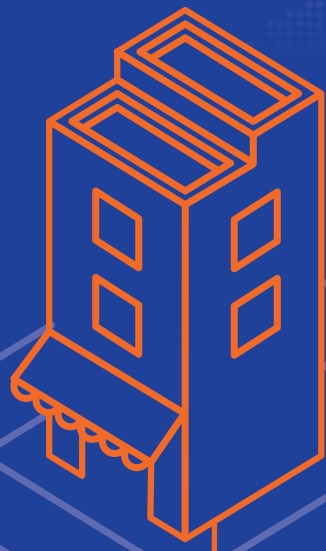
## **Contacts**

The situation is fast moving, and may change. We at Shepherd are monitoring any changes made or proposed by the Scottish Government. Please contact our Head of Rating or Head of Hospitality if you have any queries:

**Andy Boal** MRICS, Head of Rating: 07717 850017, [andy.boal@shepherd.co.uk](mailto:andy.boal@shepherd.co.uk)

**Gary Louttit** MRICS, APAEWE, Head of Hospitality: 07809 492562, [g.louttit@shepherd.co.uk](mailto:g.louttit@shepherd.co.uk)

**Steven Barnett** BLE FRICS, Managing Partner: 07720 46601, [s.barnett@shepherd.co.uk](mailto:s.barnett@shepherd.co.uk)



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**Aberdeen**  
▲▲ 01224 202800

**Ayr**  
▲ 01292 267987

**Coatbridge**  
▲ 01236 436561

**Cumbernauld**  
▲ 01236 780000

**Dalkeith**  
▲ 0131 663 2780

**Dumbarton**  
▲ 01389 731682

**Dumfries**  
▲▲ 01387 264333

**Dundee**  
▲ 01382 200454  
▲ 01382 220699

**Dunfermline**  
▲ 01383 722337  
▲ 01383 731841

**East Kilbride**  
▲ 01355 248535

**Edinburgh**  
▲ 0131 2251234  
▲ 0131 557 9300

**Elgin**  
▲ 01343 553939

**Falkirk**  
▲ 01324 635 999

**Fraserburgh**  
▲ 01346 517456

**Galashiels**  
▲ 01896 750150

**Glasgow**  
▲▲ 0141 331 2807

**Glasgow South**  
▲ 0141 649 8020

**Glasgow West End**  
▲ 0141 353 2080

**Greenock**  
▲ 01475 730717

**Hamilton**  
▲ 01698 534288  
▲ 01698 897548

**Inverness**  
▲▲ 01463 712239

**Kilmarnock**  
▲ 01563 520318

**Kirkcaldy**  
▲ 01592 205442

**Livingston**  
▲ 01506 416777

**Montrose**  
▲ 01674 676768

**Motherwell**  
▲ 01698 252229

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▲ 0131 653 3456

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▲ 0141 889 8334

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▲ 01738 638188  
▲ 01738 631631

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▲ 01779 470766

**St Andrews**  
▲ 01334 477773  
▲ 01334 476469

**Saltcoats**  
▲ 01294 464228

**Stirling**  
▲ 01786 450438  
▲ 01786 474476