

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

## SCHEDULE 1 Specified Purposes

Regulation 4(1)

### **Class 1 Bed and breakfast accommodation**

Use as bed and breakfast accommodation.

### **Class 2 Camping site**

Use as a camping site.

### **Class 3 Caravan**

Use as a caravan (within the meaning of Part 1 of the Caravan Sites and Control of Development Act 1960(a)).

### **Class 4 Caravan site**

Use as a caravan site (within the meaning of Part 1 of the Caravan Sites and Control of Development Act 1960(b)).

### **Class 5 Chalet, holiday hut and bothy**

Use as a chalet, holiday hut or bothy.

### **Class 6 Guest house, hotel and hostel**

Use as a guest house, hotel or hostel, where no significant element of care is provided.

### **Class 7 Public house**

Use as a public house or nightclub where the following conditions are satisfied—

(a) a premises licence authorising the sale of alcohol for consumption both on and off the premises has been issued by a licensing board under section 26 of the Licensing (Scotland) Act 2005(c),

(b) the premises are used for such sales to members of the public, principally for consumption on the premises, in accordance with the operating plan contained in the premises licence, and

(c) the operating plan contained in the premises licence does not include any provision that such sales are made subject to those members of the public residing at, or consuming food on, the premises.

### **Class 8 Restaurant**

Use for the sale of food or refreshments to members of the public for consumption on those premises, including any café, coffee shop, bistro, fast food restaurant or snack bar that is so used.

(a) 1960 c.62. The term 'caravan' is defined in section 29(1) of that Act.

(b) The term 'caravan site' is defined in section 1(4) of that Act.

(c) 2005 asp 16. There are amendments to section 26 that are not relevant to these Regulations.

**Class 9 Self-catering holiday accommodation**

Use as self-catering holiday accommodation.

**Class 10 Timeshare accommodation**

Use as timeshare accommodation.

**Class 11 Market**

Use as a market place on which goods are exhibited for sale to members of the public.

**Class 12 Retail shop**

Use as a shop, being a building or part of a building that is used for the retail sale of goods to members of the public who visit the building to buy goods for consumption or use elsewhere, whether or not by the buyer, for purposes unconnected with a trade or business.

**Class 13 Leisure**

Use as an arts gallery or centre, sports club, sports centre, sports ground, clubhouse, gymnasium, museum, cinema, theatre, music venue, ticket office, recreation ground, bingo hall, tourist attraction or tourist facility or soft play centre.

Use as an amusement arcade or amusement centre, but excluding any lands and heritages on which any licence allows the operation of a sub-category B2 gaming machine, within the meaning of regulation 5(5) of the Categories of Gaming Machine Regulations 2007(a).

**Class 14 Service providers**

Use to provide hair and beauty services, shoe repairs, key cutting, photo processing, laundry services, car or tool hire, car washing or repair of domestic electronic/electrical goods.

**Class 15 Letting agency and funeral parlour**

Use as a property letting agency operated by a person who on 21 March 2020 was or had applied to be a registered letting agent (within the meaning of Part 4 of the Housing (Scotland) Act 2014)(b) or as a funeral parlour.

**Class 16 Travel agency**

Use as a travel agency or by a tour operator.

**Class 17 News publishing**

Use as premises for the production of newspapers and related news platforms.

(a) S.I. 2007/2158. Regulation 5(5) was amended by S.I. 2018/1402.

(b) 2014 asp 14. The term 'registered letting agent' is defined in section 32(4) of that Act.

SCHEDULE 2  
Airports

Regulation 5(1)

Aberdeen International  
Barra  
Benbecula  
Campbeltown  
Cumbernauld  
Dundee  
Edinburgh  
Glasgow  
Glasgow Prestwick  
Inverness  
Islay  
Kirkwall  
Oban  
Stornoway  
Sumburgh  
Tiree  
Wick John O'Groats