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Help with non-domestic rates in Scotland during coronavirus (COVID-19)

Last updated: **25 March 2020**

To help owners of non-domestic properties, including businesses, deal with the impact of COVID-19, the Scottish Government has made changes to non-domestic rates (business rates) for 2020-21.

The Scottish Government has introduced extra rates reliefs (discounts). It has also introduced a one-off grant for some businesses.

These reliefs will be available to non-domestic properties from 1 April 2020 to 31 March 2021.

It will be possible to apply for the grants from 24 March 2020 and they will be available to 31 March 2021.

The non-domestic rates reliefs and grant funding measures announced by the Chancellor of the Exchequer in March 2020 apply only in England. They do not apply in Scotland.

Extra reliefs to help with COVID-19

All non-domestic properties in Scotland will get a 1.6% rates relief. This relief effectively reverses the change in poundage for 2020-21.

You do not need to apply for this relief and it will be applied to your bill by your local council.

Retail, hospitality and leisure businesses

Retail, hospitality and leisure businesses will get 100% rates relief. To get this relief, a property has to be occupied. Properties that have closed temporarily due to the government's COVID-19 advice will be treated as occupied.

The Scottish Government are working with Scotland's 32 Councils to make sure this relief is administered in the most effective way. You can check this page for updates, including information on any application process.

You can get these rates reliefs even if you already get another relief for your property.

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