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All MSPs

Scottish Parliament

24 March 2020

Colleagues

On 18 March, the Scottish Government announced a package of measures to help business deal with the impact of COVID-19. This included rates relief and business support grants available to non-domestic ratepayers to help protect jobs, prevent business closure and promote economic recovery.

The business support grants will be administered by local authorities on behalf of the Scottish Government and as from today, 24 March, eligible ratepayers can apply to their local authority using the application forms available on individual council websites.

Two types of support are available as a one-off grant to ratepayers:

- £10,000 grant to ratepayers of businesses in receipt of the Small Business Bonus Scheme or Rural Relief. Those in receipt of Nursery Relief or Disabled Relief but eligible for the Small Business Bonus Scheme can also apply. Business with premises which have a rateable value up to £18,000 are eligible.
- £25,000 grant to retail, hospitality and leisure business ratepayers with premises which have a rateable value between £18,001 - £50,999.

Additional rates relief is also being provided to non-domestic properties from 1 April 2020 to 31 March 2021. All non-domestic properties in Scotland will get a 1.6% rates relief on their gross rates bill. This measure will be applied automatically.

Tha Ministearan na h-Alba, an luchd-comhairleachaidh sònraichte agus an Rùnaire Maireannach fo chumhachan Achd Coiteachaidh (Alba) 2016. Faicibh [www.lobbying.scot](http://www.lobbying.scot)

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Retail, hospitality and leisure businesses will get 100% rates relief.

Regulations are scheduled to be laid in the Scottish Parliament on 26 March to provide for these relief and enable them to apply from 1 April 2020.

More information on all of these measures can be found at <https://www.mygov.scot/non-domestic-rates-coronavirus/>

Guidance on these grants and reliefs for local authorities and ratepayers will be published shortly.

At this difficult time, we are doing everything we can to keep companies in business and support them and their staff during this difficult time.



**KATE FORBES**

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