



Local Government Finance Circular No. 05/2020

By e-mail

To: Chief Executives and Directors of Finance of Scottish Local Authorities
Chief Executive, Convention of Scottish Local Authorities (COSLA)

30 March 2020

Dear Chief Executives and Directors of Finance,

GRANT FUNDING SCHEMES: SMALL BUSINESS GRANT FUND AND RETAIL, HOSPITALITY AND LEISURE GRANT FUND GUIDANCE

1. Please find enclosed at Annex A guidance relating to the grant funding schemes announced by the Scottish Government on 18th March 2020 to help with non-domestic rates in Scotland during coronavirus (COVID-19).
2. There are two grants funding schemes:
 - A one-off £10,000 small business grant to the ratepayers of properties with specified uses in receipt of the Small Business Bonus Scheme (SBBS) or Rural Relief, or eligible for SBBS but in receipt of Nursery Relief, Disabled Relief, the Business Growth Accelerator Relief or Fresh Start. Certain property uses are excluded.
 - A one-off £25,000 grant to the ratepayers of properties in the retail, hospitality and leisure sectors. Certain property uses are excluded.
3. This guidance sets out the criteria which the Scottish Government considers for this purpose to be eligible for the Small Business Grant Fund (SBGF) and the Retail, Hospitality and Leisure Grant Fund (RHLGF).
4. The information was compiled with the involvement of officers from COSLA and the Institute of Revenues, Rating and Valuation (IRRV). The Scottish Government is grateful for this expert input.
5. I hope the document is useful, and would be happy to discuss any comments or queries. My contact details are above.

Yours faithfully,

Local Government & Analytical Services Division

ANNEX A - INFORMATION FOR SCOTTISH LOCAL AUTHORITIES

CONTENT

INTRODUCTION	3
SMALL BUSINESS GRANT FUND (SBGF)	5
RETAIL, HOSPITALITY AND LEISURE GRANT FUND (RHLGF)	29
STATE AID	36

INTRODUCTION

1. Information in this document is provided by the Scottish Government, in conjunction with the Convention of Scottish Local Authorities (COSLA), to Scottish local authorities.
2. The Scottish Government on 18th March 2020 announced the following grant funding schemes to help with non-domestic rates in Scotland during coronavirus (COVID-19):
 - A one-off £10,000 small business grant to the ratepayers of properties with specified uses in receipt of the Small Business Bonus Scheme (SBBS) or Rural Relief, or eligible for SBBS but in receipt of Nursery Relief, Disabled Relief, Fresh Start or the Business Growth Accelerator. Certain property uses are excluded.
 - A one-off £25,000 grant to the ratepayers of properties in the retail, hospitality and leisure sectors. Certain property uses are excluded.
3. This grant funding is aimed at helping keep companies in business and keep productive capacity so that they can recover. The intention is to:
 - Protect jobs
 - Prevent business closure
 - Promote economic recovery
4. This grant funding will be made available through powers conferred by Sections 126 and 127 of the Housing Grants, Construction and Regeneration Act 1996.
5. This document has no statutory basis, is offered without prejudice to relevant legislation and legal decisions, and does not constitute legal advice.
6. This document was developed by a working group of officers from the Scottish Government, COSLA and a number of local authorities representing the Institute of Revenues Rating and Valuation (IRRV).
7. The document aims to inform a mutual understanding amongst local authority practitioners engaged in the administration of these grants. It includes specific information relating to each of the two grants.
8. Given their responsibilities for managing public funds, it is up to local authorities to ensure that procedures for administering the grants are suitably robust, including due diligence to mitigate fraud and for audit purposes. This should include giving due regard to the principles for effective fraud control¹ and having appropriate control mechanisms in place.

How will the grants be provided?

9. Local authorities will administer the grants and will be responsible for delivering the funding to eligible businesses. The Scottish Government will fund local authorities to make these payments.
10. These grants require an application. Application forms are available on individual council websites and must be filled in on-line and submitted through the council's website (if available) or returned to councils by e-mail **only**. Applications can be made up to 31 March 2021.

¹ <https://www.gov.uk/government/publications/fraud-control-in-emergency-management-covid-19-uk-government-guide>

11. Councils will aim to make payments within 10 working days of the submission of a fully completed application form where the eligibility criteria have all been met.

Who is eligible for these grants?

12. Each ratepayer may only claim one grant in Scotland, regardless of how many properties they are the ratepayer for. The “ratepayer” is understood to be the ratepayer as at 17 March 2020 as per the local authority’s records, but councils may apply discretion, subject to being satisfied with the validity of individual cases, to ensure that the grant reaches those business ratepayers in need and directly affected by Covid-19.

13. Grants awarded in respect of a valid and legitimate application do **not** need to be refunded by the recipient.

14. Where the Local Authority has reason to believe that the information that they hold about the ratepayer on the 17 March 2020 is inaccurate they may withhold or recover the grant and take reasonable steps to identify the correct ratepayer. Recipients of grants may be liable for recovery if they were not the ratepayer on the eligible day, or provide false information.

15. The property use and rateable value of the property are considered to be those as at 17 March 2020. Any changes to the valuation roll (rateable value or to the property description) after the 17 March 2020 including changes which have been backdated to this date should be ignored for the purposes of eligibility.

16. The below sections discuss which uses, or purposes, the property must be for in order to be eligible (or excluded) from both grant funds. The valuation roll includes descriptions and core descriptions which are listed in the tables below – these are taken to describe particular uses. Where a local authority has a doubt that the description on the roll is accurate, or up-to-date, it may supplement this with additional knowledge, such as the business type of the property as requested in the grant application form.

17. Ratepayers are eligible for a one-off grant regardless of any arrears.

Due diligence, monitoring and reporting requirements

18. Local authorities are required to be assured of the validity of an application and any supporting information requested in determining eligibility for a grant. The Scottish Government will require local authorities to supply agreed management information each week which will include the number of grants applied for and number of actual payments made for both the Small Business Grant Fund and the Retail, Hospitality and Leisure Grant Fund.

How is the application form to be filled in?

19. The application form is standardised across Scotland. It asks a number of questions pertaining to the use of the property and to the ratepayer and business in the property. It also requires the rates reference number – this is the number listed on the property’s non-domestic rates bill and issued by the council in 2019-20. Applicants should contact their council if they do not have access to this information.

SMALL BUSINESS GRANT FUND (SBGF)

20. There are two tests of eligibility for the Small Business Grant Fund (SBGF). The first test is a use test (i.e. whether the property is used for certain qualifying purposes) and the second one is a relief test.

21. The relief test is that the property must be 1) in receipt of 1) SBBS, 2) in receipt of Rural Relief, or 3) eligible for SBBS but in receipt of Nursery Relief, Disabled Relief, Business Growth Accelerator Relief, or Fresh Start as at 17 March 2020. Subject to meeting the use test criteria, these ratepayers will be eligible for a one-off payment of £10,000.

22. To satisfy the use test in order for a ratepayer to be eligible for SBGF, their property must be used for one of the qualifying purposes set out in Table 1. To qualify for the grant the property should be wholly or mainly being used for one or more these qualifying purposes as at 17 March 2020. Properties used for the purposes set out in Table 2 are specifically excluded from being eligible for SBGF.

23. Table 1 is not intended to be exhaustive as it would be impossible to list the many and varied uses that exist within the qualifying purposes. However, it is intended to be a guide for local authorities as to the types of uses that the Scottish Government considers for this purpose to be eligible for relief. Local authorities should determine for themselves whether particular properties not listed are broadly similar in nature to those above and, if so, to consider them eligible for the relief. Conversely, properties that are not broadly similar in nature to those listed above should not be eligible for the relief. Local authorities may specify additional evidence required to determine whether a property does or does not satisfy the use test.

24. Self-catering accommodation and caravans are considered eligible for grant funding if receipts represent a primary source (for example, one third or more) of earnings for the ratepayer and the property has been let out for 140 days or more in financial year 2019-20. Local Authorities may specify any additional evidence they require (for example, records of bookings, a copy of public liability insurance cover or a website) in order to confirm eligibility.

Table 1: Properties that pass the relief test: Qualifying purposes for the Small Business Grant Fund (SBGF)

Core description	Description
Abattoir	Abattoir
	Slaughterhouse
Airfield	Airfield
	Landing Pad
	Landing Strip
Ambulance Station	Ambulance Station
Amusements	Amusement Arcade
	Amusement Centre
Animal Welfare	Animal Clinic
	Animal Sanctuary
	Animal Shelter
	Animal Welfare Centre
	Aquarium
	Falconry Centre
	Farm Park
	Pheasantry
	Rearing Premises
	Seal Rescue Centre
	Veterinary Hospital
	Wildlife Centre
	Wildlife Park
Arts Centre	Arts Centre
	Cultural Centre
Auction Mart	Auction Mart
	Auction Room
	Auction Rooms
Bakery	Bakehouse
	Bakery
	Bakery (Commercial)
	Bakery (Industrial)
	Bakery Etc
Bank	Bank
	Banking Hall
Batching Plant	Batching Plant
Bed & Breakfast Accommodation	Bed & Breakfast Accommodation
	Bed & Breakfast Accommodation & Dwelling
	Bed & Breakfast Accommodation (App)
	Bed & Breakfast Establishment
	Shop And B & B Accommodation
Betting Office	Betting Office
	Betting Shop
Bingo Hall	Bingo Hall

Bowling Club	Bowling Club
	Bowling Club Etc
	Bowling Clubs
	Bowling Green
	Bowling Green Etc
Brewery	Brewery
	Brewery (Part)
	Brewery Etc
	Micro-Brewery
Bus Station	Bus Stance
Café	Cafe
	Cafe & Bistro
	Cafe & Studio
	Cafe & Takeaway
	Cafe Bar
	Cafe Etc
	Tearoom
	Tearoom & Gallery
	Tearoom (With House)
Camping Site	Bunkhouse & Camping Site
	Camp
	Camp Site
	Camping Park
	Camping Site
	Camping Site Etc
Car Wash	Car Wash
	Car Wash Bed
	Car Wash Etc
Caravan Centre	Caravan Centre
	Caravan Sales Site
Caravan Site	Cafe & Caravan Park
	Caravan & Camping Site
	Caravan Park
	Caravan Park (Part)
	Caravan Site
	Certificated Location
Caravan	Caravan
	Caravan (Site Of)
	Caravan Etc
	Caravan Stance
	Caravan Stances
	Caravan Static
	Caravans
	Site Of Caravan
	Site Of Caravans
Cattery	Cattery
Chalet	Chalet

	Chalets
	Chalets (2)
	Chalets (9)
	Holiday Chalet
	Holiday Chalets
Cinema	Cinema
Clay Pigeon Club	Clay Pigeon Club
	Clay Pigeon Shoot
	Clay Pigeon Shooting Ground
Clinic	Childcare Centre
	Clinic
	Clinic Etc
	Health Centre
	Health Studio
	Hydrotherapy Pool
	Medical Centre
	Therapy Centre
	Therapy Centre & Shop
	Therapy Clinic
	Treatment Centre
Club	Casino
	Club
	Club & Boathouse
	Clubhouse
	Clubhouse Etc
	Clubroom
	Clubrooms
	Clubrooms Etc
	Discotheque
	Health Club
	Licensed Club
	Nightclub
	Recreation Club
	Rugby Club
	Social Centre
College	College
Community Centre	Community Centre
	Community Facility
	Community Room
	Community Rooms
	Community Workshop
Crematorium	Crematorium
Cricket Club	Cricket Club
	Cricket Ground
Curling Rink	Curling House
	Curling Pond
	Curling Pond Etc

Dairy	Dairy
	Dairy & Garage
	Dairy (Industrial)
Day Centre	Day Care Centre
	Day Centre
Day Nursery	Crèche
	Day Nursery
	Day Nursery Etc
	Nursery
	Pre-School Nursery
Depot	Car Hire Depot
	Depot
	Depot (Commercial)
	Depot (Miscellaneous)
	Depot (Transport)
	Depot Etc (Miscellaneous)
	Oil Storage Depot
	Salt Depot
Distillery	Distillery
District Heating	District Heating Facility
	District Heating System
Entertainment Centre	Activity Centre
	Entertainment Centre
Exhibition Venue	Exhibition Building
	Exhibition Centre
	Exhibition House
	Exhibition House Etc
	Exhibition Room & Workshop
	Exhibition Rooms
	Exhibition Rooms Cafe & Shop
	Showground
Factory	Bottling Plant
	Factory
	Factory & Shop
	Factory (Part)
	Factory Etc
	Fish Curing Premises
	Fish Curing Shed (Industrial)
	Fish Factory
	Fish Processing Factory
	Food Preparation Centre
	Food Processing Premises
	Food Processing Unit
	Foundry
	Freezing Premises
	Fuel Production Unit
Glassworks	

	Ice Cream Factory
	Ice Factory
	Knackery
	Meat Processing Unit
	Mill
	Mill & Tearoom
	Packing Shed Etc (Industrial)
	Precast Concrete Works
	Printing Works
	Weaving Shed (Commercial)
	Weaving Shed (Industrial)
	Woollen Mill
	Works
Ferry Terminal	Ferry
	Ferry (Part Of)
Fire Station	Fire Station
Fishings	Fishings
Football Ground	Football Field
	Football Field Etc
	Football Ground
	Football Ground Etc
	League Football Ground
Funeral Parlour	Funeral Directors
	Funeral Home
	Funeral Parlour
	Funeral Rest Room
	Funeral Service Rooms
Gallery	Art Gallery
	Gallery
	Gallery & Studio
	Gallery & Tearoom
	Gallery & Workshop
Garage	Bus Garage
	Garage
	Garage & Compound
	Garage & Office
	Garage & Petrol Tanks
	Garage & Showroom
	Garage & Store
	Garage & Stores
	Garage & Workshop
	Garage & Yard
	Garage (Comm. Lock Up)
	Garage (Commercial)
	Garage (Miscellaneous)
	Garage Etc
Garage Etc (Commercial)	

	Garage Etc (Miscellaneous)
	Garage Etc.
	Garages
	Garages & Workshop
	Garages (Commercial)
	Garages (Miscellaneous)
	Garages Etc
	Garages Workshop & Store
	Tyre Depot
	Vehicle Testing Centre
	Vehicle Testing Station
	Waiting Area Garage & Store
Garden	Garden
	Gardens
Garden Centre	Garden Centre
	Garden Centre Etc
Golf Club	Golf Club
	Golf Clubhouse
	Golf Course
	Golf Course & Clubhouse
	Golf Course (Part)
	Golf Course Etc
Golf Driving Range	Golf Driving Range
	Golf Teaching Facility
Guest House	Guest House
	Guest House & Dwelling
	Guest House & Hostel
	Guest House (Apportioned Res)
	Guest House (Apportioned)
	Guest House (Part)
	Guest House And Tearoom
	Guest House Etc
	Guest House Pt. Residential
Hall	Community Hall
	Dance Hall
	Dance Studio
	Drill Hall
	Fitness Centre
	Function Hall
	Gymnasium
	Gymnasium Etc
	Hall
	Hall Etc
	Hall Former School
	Halls
	Institute
	Lecture Room

	Masonic Hall
	Masonic Lodge
	Meeting Room
	Meeting Rooms
	Mission Hall
	Public Hall
	Welfare Centre
	Youth Centre
	Youth Club
Harbour	Harbour
	Harbour Undertaking
	Marina
	Pontoon
	Wharf
Historic Building	Historic Building
	Historic Site
Home	Care Centre
	Care Home
	Care Unit
	Children's Home
	Home
	Home (Apportioned Res)
	Home (Care)
	Home (Part)
	Home (Residential)
	Nursing Home
	Residential Care Home
	Residential Home
	Respite House
	Respite Unit
	Support Centre
Hostel	Accommodation Centre
	Bunkhouse
	Bunkhouse Etc
	Hostel
	Hostel & Cafe
	Hostel & Camp Site
	Hostel & Camping Site
	Hostel (Commercial)
	Hostel (Commercial) (Apportioned Res)
	Hostel (Miscellaneous)
	Hostel Annexe
	Staff Accommodation
Hotel	Apartment Hotel
	Boarding House
	Guest Accommodation
	Hotel

	Hotel & Dwelling
	Hotel (Apportioned Res)
	Hotel (Licensed)
	Hotel (Part)
	Hotel Annexe
	Hotel Apportioned
	Hotel Etc (Apportioned Res)
	Hotel Pt. Residential
	Lodge
	Lodge Hotel
	Lodge Hotel Apportioned
	Motel (Apportioned Res)
Ice Rink	Curling Rink
Kennels	Boarding Kennels
	Kennels
	Kennels & Cattery
	Kennels & Dwelling
	Kennels And Cattery
	Kennels Etc
Kiosk	Kiosk
Laboratory	Laboratory
	Laboratory & Offices
	Laboratory Etc
Laundry	Laundry
	Laundry Etc
Leisure Centre	Activities Centre
	Climbing Centre
	Leisure Centre
Library	Library
	Reading Room
Lifeboat Station	Lifeboat Shed
Lobster Pond	Lobster Ponds
	Lobster Ponds & Store
Market	Market
Military Facility	Cadet Centre
	T A Centre
Minerals	Bing
	Blaes
	Minerals
	Unworked Minerals
Mortuary	Mortuary
Museum	Heritage Centre
	Interpretive Centre
	Museum
	Museum & Art Gallery
	Museum Etc
Observatory	Observatory

Office	Administrative Site
	Committee Room
	Consulting Room
	Consulting Rooms
	Council Chambers
	Driving School
	Gatehouse
	Headquarters
	Information Centre
	Management Centre
	Mountain Rescue Base
	Office
	Office & Garage
	Office & Laboratories
	Office & Store
	Office & Workshop
	Office (Estate)
	Office (Part)
	Office (With House)
	Office Etc
	Office No 4
	Office No 5
	Office Units 1 - 4
	Offices
	Offices & Meeting Rooms
	Offices & Yard
	Offices (Upper Floor)
	Offices Etc
	Offices Units 6 & 6A
	Offices Units 7 & 8
	Portacabin
	Sales Office
	Security Kiosk
Serviced Office	
Taxi Office	
Tourist Information Centre	
Oil	Oil Depot
Outdoor Centre	Outdoor Centre
	Outdoor Centre (Apportioned Res)
	Outdoor Centre Etc
	Outdoor Training Centre
Park	Amenity Ground
	Park
Pavilion	Changing Rooms
	Pavilion
	Pavilion Etc
Petrol Filling Station	Filling Station

	Filling Station & Garage
	Filling Station & Post Office
	Filling Station & Shop
	Filling Station Etc
	Garage & Filling Station
	Garage & Petrol Station Etc
	Petrol Filling Station
	Petrol Pump & Tank
Place Of Worship	Chapel
	Chapel & Hall
	Church
	Church & Hall
	Church Etc
	Church Hall
	Mosque
	Old Kirk
Play Centre	Play Barn
	Play Centre
	Playgroup
Playing Field	Playing Field
	Playing Field & Pavilion
	Playing Fields
	Playing Fields & Pavilion
Police Station	Police Station
Post Office	Post Office
	Post Office & Shop
	Post Office Etc
	Sub Post Office
Premises	Premises
	Premises (Comm.)
	Premises (Commercial)
	Premises (Industrial)
	Premises (Miscellaneous)
	Premises Former Church
	Premises Former School
	Premises Under Reconstruction
Public House	Function Rooms
	Function Suite
	Inn
	Inn (Apportioned Res)
	Public House
	Public House & Bedroom Accom
	Public House & Restaurant
	Public House (Apportioned Res)
	Public House (Part)
	Public House Etc
	Restaurant & Public House

Putting Green	Putting Green
Race Track	Kart Track
	Motorcycle Track
	Race Track
	Racing Track
Radio Station	Radio Station
Railway	Miniature Railway
	Railway
	Railway Etc
Recreation Ground	Activity Ground
	Recreation Ground
	Training Track
Religious Centre	Religious Centre
	Religious Centre
	Residential Retreat
	Retreat House
	Session House
	Research Centre
Restaurant	Bar And Restaurant
	Bunkhouse & Restaurant
	Canteen
	Guest House & Restaurant (App Res)
	Licensed Restaurant
	Licensed Restaurant Etc
	Restaurant
	Restaurant & Accommodation
	Restaurant & Bar
	Restaurant & Hall
	Restaurant (Lcd)
	Restaurant (Stand Alone)
	Restaurant Apportioned
	Restaurant Etc
	Restaurant With Rooms
Shop & Restaurant	
Retail Warehouse	Retail Warehouse
Riding School	Equestrian Centre
	Equestrian Training Course
	Horse Riding Establishment
	Livery
	Pony Riding Premises
	Riding Arena
	Riding Centre
	Riding Establishment
	Riding School
	Riding School (Part)
	Riding School Etc
	Riding Stables

Rifle Range	Firing Range
	Mini Rifle Range
	Miniature Rifle Range
	Rifle Range
	Rifle Range Etc
Sailing Club	Sailing Club
Salon	Beauty Salon
Sawmill	Sawmill
	Sawmill (Commercial)
	Sawmill (Industrial)
School	Classroom
	Classrooms
	Cookery School
	Cooking Centre
	Education Centre
	Music School
	Nursery School
	Primary School
	Resource Centre
	School
	School (Part Residential)
	School (Part)
	Study Centre
Self Catering	Apartment House
	Catering Premises
	Holiday Accommodation
	Self Cat Unit
	Self Cat Units
	Self Catering
	Self Catering Accommodation
	Self Catering Caravan
	Self Catering Caravans (4)
	Self Catering Unit
	Self Catering Unit & Office
	Self Catering Unit Etc
	Self Catering Unit(4)
	Self Catering Units
	Self Catering Units (1)
	Self Catering Units (12)
	Self Catering Units (2)
	Self Catering Units (3)
	Self Catering Units (4)
	Self Catering Units (5)
	Self Catering Units (6)
	Self Catering Units (8)
Self Catering Units Etc	
Self-Catering Units	

	Serviced Apartment
	Serviced Apartments
	Wigwams
Service Station	Service Centre
	Service Station
Shooting Range	Shooting Range
	Shooting Range Etc
	Shooting School
Shop	Bookstall
	Chinese Take Away
	Convenience Store
	Craft & Internet Centre
	Craft Shop
	Farm Shop
	Hairdressing Salon
	Hot Food Take Away
	Hot Food Takeaway
	Indian Take Away
	Launderette
	Laundrette
	Pharmacy
	Recreation Activity
	Restaurant & Club
	Retail Unit
	Saleroom
	Salerooms
	Salon
	Salon Etc
	Sauna
	Shop
	Shop & Bakehouse
	Shop & Bakery
	Shop & Cafe
	Shop & Consulting Rooms
	Shop & Filling Station
	Shop & Garage
	Shop & Office
	Shop & Post Office
	Shop & Store
	Shop & Stores
	Shop & Stores Unit 1
	Shop & Studio
	Shop & Sub Post Office
	Shop & Sub-Post Office
	Shop & Tearoom
	Shop & Winery
	Shop & Workshop

	Shop (Part)
	Shop And Stores
	Shop Etc
	Shop Gallery & Studio
	Shop P O & Filling Station
	Shop Store & Garages
	Shop Stores & Filling Station
	Shop Stores & Garage
	Shop Sub Post Office & Stores
	Shop Tearooms & Stores
	Shop Unit 3
	Shop Unit 5
	Shop Unit 6
	Shop Unit 7
	Shop Unit 8
	Shop Workshops & Stores
	Shops
	Shops Etc
	Supermarket
	Take Away
	Take Away Etc
	Take-Away Restaurant
Showhouse	Showhouse
Showroom	Car Showroom
	Showroom
	Showroom & Office
	Showroom & Stores
	Showroom & Workshop
	Showroom Etc
	Showroom Stores Etc
Ski Club	Ski Club
Snack Bar	Site Of Snack Bar
	Snack Bar
	Snack Bar Etc
	Snack Bar Site Of
Snooker Club	Snooker Centre
	Snooker Club
Sorting Office	Sorting Office
	Sorting Office Etc
Sports Centre	Recreation Centre
	Sports Centre
Sports Ground	Polo Pitch
	Shinty Ground
	Sports Ground
Squash Club	Squash Court
	Squash Courts
Stable	Field Shelter

	Livery Stable
	Stable
	Stable Etc
	Stables
	Stables & Kennels
	Stables (With House)
	Stables Etc
Stadium	Greyhound Track
	Stadium
Store	C R E Store
	Cold Store
	Explosives Mag
	Fish Shed
	Grain Depot
	Grain Store
	Net Store
	Shed
	Sheds
	Shop Store
	Storage Boxes
	Store
	Store & Garage
	Store & Ground
	Store & Office
	Store & Offices
	Store & Workshop
	Store & Yard
	Store & Yard (Part)
	Store (Comm.)
	Store (Commercial)
	Store (Miscellaneous)
	Store (No 44)
	Store (Store 1)
	Store 1
	Store 2
	Store 3
	Store 4
	Store Etc
	Store No 2
	Store No 4
	Store No 8
	Store Unit 1
	Store Unit 3
	Store(5)
	Store,Office & Yard
Stores	
Stores & Garage	

	Stores & Offices
	Stores & Slip
	Stores & Workshop
	Stores Etc
	Stores, Office & Workshop
Stud Farm	Artificial Insemination Centre
	Stud Farm
Studio	Recording Studio
	Rehearsal Room
	Studio
	Studio & Gallery
	Studio & Library
	Studio Etc
	Studios
Sui Generis	Activity Area
	Angling Centre
	Building
	Buildings
	Bunker
	Centre
	Dining Centre
	Dormitories
	Exclusive Use Venue
	Food Stall
	Gallop
	Game Farm
	Holiday Complex
	Hyperbaric Centre
	Indoor Sports Arena
	Kitchen
	Mini Golf Course
	Poultry Houses
	Room
	Rooms
	Sea Ware On Beach
	Shelter
	Showyard & Stores
Silo	
Sporting Lodge	
Waiting Room	
Surgery	Dental Surgery
	Surgery
	Surgery Etc
	Surgeries
	Veterinary Surgery
Swimming Pool	Sauna Baths
	Swimming Pool

Tennis Club	Tennis Club
	Tennis Court
	Tennis Courts
	Tennis Courts Etc
Theatre	Theatre
Training Centre	Training Centre
Visitor Centre	Visitor Attraction
	Visitor Centre
	Visitor Centre Etc
	Visitor's Centre
Warehouse	Warehouse
	Warehouse & Office
	Warehouse & Offices
	Warehouse & Showroom
	Warehouse (Commercial)
	Warehouse (Part)
	Warehouse Etc
	Warehouse Etc (Commercial)
	Warehouses
	Wholesale Warehouse
Workshop	Arch
	Coating Plant
	Depot (Tyre)
	Fish House
	Kippering Kiln
	Occupational Centre
	Office, Workshop & Yard
	Pottery
	Pottery & Showroom
	Pottery & Tearoom
	Pottery (Commercial)
	Pottery (Industrial)
	Shellfish Premises
	Smithy
	Smithy (Industrial)
	Smoke House
	Smokehouse
	Testing Shed
	Unit
	Winery
	Workroom
	Workrooms
	Workshop
Workshop & Cafe	
Workshop & Gallery	
Workshop & Garage	
Workshop & Office	

	Workshop & Offices
	Workshop & Shop
	Workshop & Showroom
	Workshop & Store
	Workshop (Commercial)
	Workshop (Industrial)
	Workshop (Lower)
	Workshop (Part)
	Workshop (With House)
	Workshop Etc
	Workshop Etc (Commercial)
	Workshop Etc (Industrial)
	Workshop Office & Store
	Workshop Office & Stores
	Workshop Showroom Etc
	Workshop Store & Ground
	Workshop Unit C
	Workshop/Stores
	Workshops
	Workshops (Commercial)
	Workshops (Industrial)
	Workshops Etc
	Workshops Etc (Commercial)
	Workshops Etc (Industrial)
Youth Hostel	Hostel (Misc) (Apportioned Res)
	Youth Hostel
	Youth Hostel (Apportioned Res)

25. Properties occupied for personal uses are not eligible for SGBF. In addition, if properties are used for the purposes listed in Table 2 below, they are **not eligible** for SGBF.

Table 2: Use purposes that exclude a property from SGBF

Core	Description
Advertising	Advertising Station
	Advertising Stations
	Showcase
Anemometer Mast	Anemometer
	Anemometer Mast
	Anemometer Masts
ATM Site	ATM (Site Of)
	ATM Site
	Site Of ATM
	Site Of Autoteller

Boathouse	Boat House
	Boat Park
	Boat Store
	Boathing Station
	Boathouse
	Boathouse (Commercial)
	Boathouse Etc
	Boatshed
	Boatslip Etc
Bothy	Bothies & Stores
	Bothy
	Bothy Etc
	Bothies
	Lunchroom
Burial Ground	Burial Ground
Car Park	Car Park
	Car Park & Toilets
	Car Park Etc
Car Space	Car Space
	Car Spaces
	Parking Bay
Castle	Castle (Apportioned Res)
Common Room	Common Rooms
	Communal Accommodation
	Muster Room
Communications	Broadcasting Station
	Cable
	Television Relay System
	Tv Relay Undertaking
Coup	Landfill Site
Display Area	Display Area
	Display Room Etc
	Display Window
Electricity	Aerogenerator
	Aerogenerators
	Electricity Distribution Netwk
	Electricity Generating Unit
	Electricity Generation Lands
	Electricity Generator
	Electricity Plant
	Electricity Plant (Aero)
	Electricity Plant (Hydro)
	Electricity Undertaking
	Hydro Elec Works
	Independent Generator
	Wind Farm
Wind Turbine	

	Wind Turbines
Fishing Hut	Fishing Bothy
	Fishing Hut
	Fishing Hut & Boat Shelter
	Fishing Huts
	Fishing Lodge
Fuel Tank	Fuel Pumps
	Fuel Tank
	Fuel Tank Site
Grazings	Grazings
Ground	Ground
	Ground & Buildings
	Ground & Sheds
	Ground (Commercial)
	Ground (Industrial)
	Ground (Miscellaneous)
	Ground Etc
	Ground Etc (Commercial)
	Island
	Land
	Land And Buildings
	Paddock
	Hangar
Hangar Etc	
Heliport	Helicopter Pad
Holiday Hut	Holiday Hut
	Holiday Huts
Hut	Hut
	Huts
	Living Hut
	Living Huts
	Observation Hut
Jetty	Jetty
	Jetty Etc
Lighthouse	Lighthouse
Lock-Up	Lock-Up
	Lock-Up Garage
	Lock-Up Garages
	Lock-Up Garages Etc
	Lock-Up Range
	Lock-Ups
	Lockup Garage
	Lockup Garages
Mast	Mast
	Radio Installation
Monitoring Site	Lookout Hut
Oil Tank	Oil Tank Installation

	Tank
	Tanks
Peat Moss	Moss
	Peat
	Peat Moss
Pier	Berth
	Pier
	Pier & Marina
	Pier (Freight Transport)
	Pier (Miscellaneous)
	Pier (Part)
	Pier Etc
	Pier Etc (Miscellaneous)
Pigeon Loft	Pigeon Loft
	Pigeon Loft Etc
	Pigeon Lofts
Public Toilet	Public Convenience
	Public Toilet
	Public Toilets
	Toilets
Quarry	Gravel Pit
	Quarry
Sand & Gravel	Sand Extraction
	Sand Pit
	Sandpit
Shootings	Deer Forest
	Deer Forest (Part)
	Deer Larder
	Game Larder
	Shooting Rights
	Shooting Rights (Part)
Site	Site
	Site Etc.
	Site Of Barrow
	Site Of Booth
	Site Of Children's Ride
	Site Of Children's Ride
	Site Of Children's Rides
	Site Of Dovecote
	Site Of Kiosk
	Site Of Photo Booth
	Site Of Roundabout
	Site Of Stall
	Site Of Stance
	Site Of Storage Boxes
Site Of Weighing Machine	
Site Huts	Contractor's Huts

	Contractors Huts
	Site Accommodation
	Site Hut
	Site Huts
	Site Office
Slipway	Slipway
Stance	Stance
Taxi Rank	Taxi Rank
Telecommunications	Telecom Installations
	Telecom Network (Part)
	Telecommunication Network Part
	Telecommunication Site
	Telecommunications Facilities
	Telecommunications Network
	Telecommunications Site
Time Share Units	Time Sharing Unit
	Timeshare Unit
	Timeshare Units
Traffic Monitoring	Traffic Monitoring Sites
Waste	Recycling Centre
	Treatment Plant
	Waste Transfer Station
Waste Water Treatment	Sewage Works
	Waste Water Treatment Works
Water	Water Rights
	Water Supply
Weighbridge	Weighbridge Pit
Yard	Boat Building Yard
	Boatyard
	Buildings And Yard
	Car Sales Area
	Car Sales Yard
	Caravan Storage Area
	Coach Park
	Coal Yard
	Compound
	Fish Yard
	Gas Compound
	Showyard
	Storage Area
	Storage Compound
	Storage Yard
	Stores & Yard
	Workshop & Yard
Workshop & Yard (Commercial)	

	Yard
	Yard & Building
	Yard & Buildings
	Yard & Office
	Yard & Store
	Yard (Industrial)
	Yard Etc
	Yard Etc (Industrial)
	Yards

26. The list of exclusions set out in Table 2 is not intended to be exhaustive. As with the list of qualifying purposes in Table 1, the list of exclusions is intended to be a guide for local authorities as to the types of uses that the Scottish Government considers for this purpose to be ineligible for SBGF. Local Authorities should determine for themselves whether particular properties not listed are broadly similar in nature to those set out in Table 2 and, if so, to consider them ineligible for the relief. Local authorities may specify additional evidence required to determine whether a property does or does not satisfy the use test.

RETAIL, HOSPITALITY AND LEISURE GRANT FUND (RHLGF)

27. There are two tests of eligibility for the Retail, Hospitality and Leisure Grant Fund (RHLGF). The first is a rateable value test: the property must have a rateable value between £18,001 and £51,000. The second is a use test: the property must be operating in the retail, hospitality or leisure sectors and must be used for one of the qualifying purposes set out in Table 3.

28. Table 3 sets out the list of the qualifying purposes that properties within the retail, hospitality and leisure must be used for in order for their ratepayer to be eligible for RHLGF. The property must be used for the qualifying purpose set out below as at 17 March 2020. To qualify for the relief the property should be wholly or mainly being used for these qualifying purposes.

29. Table 3 is not intended to be exhaustive as it would be impossible to list the many and varied uses that exist within the qualifying purposes. There will also be mixed uses. However, it is intended to be a guide for local authorities as to the types of uses that the Scottish Government considers for this purpose to be eligible for relief. Local authorities should determine for themselves whether particular properties not listed are broadly similar in nature to those above and, if so, to consider them eligible for the relief. Conversely, properties that are not broadly similar in nature to those listed in Table 3 should not be eligible for the relief. Local authorities may specify additional evidence required to determine whether a property does or does not satisfy the use test.

Table 3: Properties within the retail, hospitality and leisure sectors, meeting the rateable value test: Qualifying purposes for the Retail, Hospitality and Leisure Grant Fund (RHLGF)

Core	Description
Amusements	Amusement Arcade
	Amusement Centre
Animal Welfare	Aquarium
	Wildlife Centre
Arts Centre	Arts Centre
	Arts Centre (Part)
	Cultural Centre
Auction Mart	Auction Mart
	Auction Rooms
Bakery	Bakery
	Bakery & Shop
Bed & Breakfast Accommodation	Bed & Breakfast Establishment
Bingo Hall	Bingo Hall
Bowling Alley	Bowling Alley
	Bowling Centre
Bowling Club	Bowling Club
	Bowling Club Etc
	Bowling Green
	Bowling Green Etc
	Bowling Rink

	Indoor Bowling Club
	Indoor Bowling Green
	Indoor Bowling Rink
Café	Cafe
	Cafe Bar
	Cafe Etc
	Mall Cafe
	Refreshment Room
	Refreshment Rooms & Bar
Cafe	Cafe And Studio
Camping Site	Camp
	Camping Site
Car Wash	Car Wash
Caravan Site	Caravan & Camping Site
	Caravan Park
	Caravan Site
Chalet	Chalets
	Holiday Chalets
Cinema	Cinema
Clinic	Hydrotherapy Pool
	Therapy Centre & Shop
Club	Club
	Club Etc
	Clubhouse
	Clubhouse Etc
	Clubroom
	Clubrooms
	Comedy Club
	Discotheque
	Health Club
	Licensed Club
	Licensed Club Etc
	Night Club
	Nightclub
	Pool Club
	Recreation Club
	Recreation Club Etc
	Rugby Club
	Rugby Club Etc
Cricket Club	Cricket Club
	Cricket Ground
	Cricket Ground & Pavilion
Depot	Car Hire Depot
Entertainment Centre	Entertainment Centre
	Indoor Funfair
Exhibition Venue	Exhibition Centre
Football Ground	Football Ground

	Football Ground (Non-League)
	Football Ground Etc
	Football Grounds
	Football Stadium
	Football Training Ground
	League Football Ground
Funeral Parlour	Funeral Directors
	Funeral Home
	Funeral Parlour
	Funeral Parlour Etc
	Funeral Rest Room
	Funeral Service Rooms
Gallery	Art Gallery
	Gallery
Garden	Garden
Garden Centre	Garden Centre
Golf Club	Golf Club
	Golf Clubhouse
	Golf Course
	Golf Course & Clubhouse
	Golf Course (Part)
	Golf Course Etc
Golf Driving Range	Golf Driving Range
	Golf Driving Range Etc
	Golf Range
Guest House	Guest House
	Guest House (Apportioned Res)
	Guest House Etc
	Guest House Pt. Residential
Hall	Dance Hall
	Dance Studio
	Fitness Centre
	Function Hall
	Function Hall Etc
	Gymnasium
	Hall & Cafe
	Masonic Hall
	Scout Camp Headquarters
	Youth Centre
	Youth Club
Harbour	Marina
Hostel	Accommodation Centre
	Hostel
	Hostel (Commercial)
	Hostel (Commercial) (Apportioned Res)
	Hostel (Miscellaneous)
	Staff Accommodation

Hotel	Apart Hotel
	Guest Accommodation
	Hotel
	Hotel & Dwelling
	Hotel & Shop
	Hotel (Apportioned Res)
	Hotel (Licensed)
	Hotel (Part)
	Hotel Annexe
	Hotel Apportioned
	Hotel Pt. Residential
	Motel
	Motel (Apportioned Res)
	Ice Rink
Kiosk	Kiosk
	Kiosks
Laundry	Laundry
Leisure Centre	Climbing Wall Etc
	Leisure Centre
	Roller Rink
Market	Market
Military Facility	Range
Museum	Heritage Centre
	Interpretive Centre
	Museum
	Museum & Art Gallery
	Museum & Gallery
	Museum Etc
Office	Sales Office
	Tourist Information Centre
Outdoor Centre	Outdoor Centre
	Outdoor Training Centre
Park	Park
Petrol Filling Station	Filling Station
	Filling Station & Shop
	Filling Station Etc
	Garage & Filling Station
	Garage & Petrol Station Etc
	Garages & Filling Station
	Petrol Filling Station
	Restaurant & Filling Station
Play Centre	Play Barn
	Play Centre
Playing Field	Playing Field
Post Office	Post Office
Public House	Function Rooms
	Inn

	Inn (Apportioned Res)
	Public House
	Public House & Restaurant
	Public House (Apportioned Res)
	Public House (Part)
	Public House Etc
	Restaurant & Public House
Race Track	Kart Track
Racecourse	Pony Trotting Racecourse
Recreation Ground	Recreation Ground
	Skatepark
Restaurant	Canteen
	Canteen & Stores
	Club Bar And Restaurant
	Drive-Thru Restaurant
	Freestanding Restaurant
	Licensed Restaurant
	Licensed Restaurant Etc
	Restaurant
	Restaurant & Bar
	Restaurant (Lcd)
	Restaurant (Stand Alone)
	Restaurant Etc
	Restaurant With Rooms
	Shop & Restaurant
Shop And Restaurant	
Retail Warehouse	Retail Warehouse
Riding School	Equestrian Centre
	Horse Riding Establishment
	Riding Centre
	Riding Establishment
	Riding School
Sailing Club	Sailing Club
Shooting Range	Shooting Range
Shop	Bookstall
	Convenience Store
	Hairdressing Salon
	Hot Food Take Away
	Hot Food Takeaway
	Launderette
	Market Hall
	Pharmacy
	Recreation Activity
	Retail Unit
	Saleroom
	Salon
Shop	

	Shop & Bakehouse
	Shop & Bakery
	Shop & Cafe
	Shop & Filling Station
	Shop & Garage
	Shop & Office
	Shop & Post Office
	Shop & Store
	Shop & Stores
	Shop & Tearoom
	Shop & Workshop
	Shop Etc
	Shops
	Shops & Stores
	Shops Etc
	Supermarket
	Take Away
	Take-Away Restaurant
	Ticket Desk
Showhouse	Showhouse
	Showhouse And Office
	Showhouse Etc
	Showhouses
	Showhouses Etc
	Car Showroom
	Showroom
	Showroom & Garage
	Showroom & Office
	Showroom & Stores
	Showroom & Workshop
	Showroom Etc
	Showroom Stores Etc
Ski Club	Ski Centre
	Ski Club
	Ski Slope
Snack Bar	Snack Bar
Snooker Club	Snooker Centre
	Snooker Centre & Nightclub
	Snooker Club
	Snooker Hall
Sports Centre	Recreation Centre
	Sports Centre
	Sports Centre Etc
Sports Ground	Archery Butts And Club
	Rugby Ground
	Sports Ground
Squash Club	Squash Court

Stable	Stable
	Stables
Stadium	Stadium
Sui Generis	Chair Lift
	Exclusive Use Venue
	Holiday Complex
Swimming Pool	Baths
	Swimming Baths
	Swimming Pool
Tennis Club	Tennis & Squash Courts
	Tennis Club
	Tennis Court
	Tennis Court Etc
	Tennis Courts
	Tennis Courts Etc
Theatre	Theatre
	Theatre Etc
Visitor Centre	Marine Station
	Visitor Attraction
	Visitor Centre
	Visitor's Centre
Warehouse	Warehouse & Showroom
Workshop	Workshop & Showroom
Youth Hostel	Youth Hostel
	Youth Hostel (Apportioned Res)
	Youth Hostel (Part Residential)

30. Properties occupied for personal uses are not eligible for SBGF. In addition, if properties are used for the below purposes, they are **not eligible** for RHLGF (see Table 2 for further detail on each purpose):

- Boathouse
- Site
- Slipway
- Stance
- Time Share Units

31. Self-catering accommodation and caravans are considered eligible for grant funding if associated receipts represent a primary source (for example, one third or more) of the ratepayer's earnings and the property has been let out for 140 days or more in financial year 2019-20. Local Authorities may specify any additional evidence they require (for example, records of bookings, a copy of public liability insurance cover or a website) in order to confirm eligibility.

32. The list of exclusions set out in paragraph 30 is not intended to be exhaustive. It is intended to be a guide for local authorities as to the types of uses that the Scottish Government considers for this purpose to be eligible for SBGF. Local authorities should determine for themselves whether particular properties not listed in paragraph 30 are broadly similar in nature to those listed, in which case they would not be eligible for RHLGF. It is for

local authorities to specify, and confirm the validity of, additional evidence required to determine whether a property does or does not meet satisfy the use test.

STATE AID

33. State Aid is a European Commission consideration of public assistance given to undertakings on a discretionary basis and having the potential to distort competition and affect trade between Member States of the European Union. An undertaking is defined as any entity, regardless of its legal status, which is engaged in economic (commercial/competitive) activity relating to a market in comparable goods or services.

34. A grant reduces an undertaking's current expenditure, and so can be regarded as State Aid. Any measure intended partially or wholly to exempt firms in a particular sector from the charges arising from the normal application of the general system, where there is no justification for such exemption on the basis of the nature or general scheme of this system, can constitute State Aid.² Therefore, where a tax measure, such as business grants, distorts competition by favouring selected undertakings, for example by region or by sector, then it should comply with the State Aid regulations.

35. Before the State Aid tests can be applied it is necessary to determine the following two aspects:

- Is the beneficiary an undertaking?
- Is an undertaking engaged in economic activity?

36. This is defined as offering goods and/or services on a given market and which could, at least in principle, be carried out by a private operator for remuneration in order to make profits.

37. Most recipients of rates relief are businesses and will be regarded as undertakings. However those recipients that deliver non-economic activity, i.e. not operating in a commercial market for goods and services, mainly serving a local area and whose objectives are, for example, religious, educational, social welfare, science-related, culturally-based (e.g. literature or arts), are not regarded as undertakings. The legal status of an organisation is not relevant for State Aid purposes; only the activity that the public support relates to should be considered.

38. General measures applied to all enterprises do not constitute State Aid (examples include general taxation measures or employment legislation).

39. There are four key tests which need to be considered in order to establish whether a measure constitutes State Aid. If an organisation is deemed an undertaking, then these tests must be applied to determine whether State Aid applies. The tests are cumulative and all four must be met for State Aid to be present:

- there has been an intervention by the State or through State resources which can take a variety of forms (e.g. grants, interest and tax reliefs);
- the intervention gives the recipient an advantage on a selective basis, for example to specific companies or industry sectors, or to companies located in specific regions;
- competition has been or may be distorted; and
- the intervention is likely to affect trade between Member States.

² Case 173/73 Italy v Commission [1974] ECR 709: <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:61973CJ0173>

40. If aid is present, the cash grant equivalent of the aid needs to be calculated as the difference between the standard non-domestic rate liability and the reduced rate offered. The aid may then be able to be awarded compatibly using the *de minimis* regulation.

41. State Aid rules limit the amount of support that may be provided to a given undertaking to €200,000 (cash grant equivalent) over a three-year period. The European Commission considers that public funding to a single recipient of up to this amount has a negligible impact on trade and competition, and does not require notification.

42. Special rules apply to agriculture, where the *de minimis* limit is €20,000 per undertaking;³ and fisheries which is limited to €30,000.

43. The State Aid ceiling takes into account all public assistance (national and sub-national) given as *de minimis* funding over the three-year period by a Member State, which can take various forms (relief from rates, grants, loans, subsidised contracts, etc.). Aid given under an approved scheme does not have to be cumulated with *de minimis* aid, provided any such *de minimis* aid is not awarded towards the same eligible costs as those supported via that approved scheme.

44. The sterling equivalent is calculated using the European Commission's exchange rate⁴ applicable on the written date of offer of the *de minimis* funding.

45. When considering *de minimis* aid, councils should:

- ensure that the new award itself does not breach the relevant ceiling of the beneficiary over a three-year period;
- ask the prospective beneficiary about any *de minimis* aid received during the fiscal year for which aid is being considered and the previous two fiscal years, and then determine how much, if any, *de minimis* aid can be awarded without breaching the relevant ceiling; and
- inform the recipient explicitly that it is *de minimis* aid they are receiving, for their reference.

46. The European Court of Justice has ruled that all entities which are controlled (on a legal or on a *de facto* basis) by the same entity should be considered as a single undertaking. Individual subsidiaries or branches of such an undertaking cannot therefore be treated as separate entities and awarded separate allocations of *de minimis* aid.

47. On 19 March 2020, the European Commission announced a temporary framework to enable Member States to further support the economy in the COVID-19 outbreak⁵.

48. This temporary framework allows aid to be granted to undertakings facing difficulty as a result of the COVID-19 outbreak, and extends the limit of support to €800,000 in the form of grants, repayable advances and tax or payments advantages. Within the temporary framework, aid to the fishery and aquaculture sector should not exceed €120,000 per undertaking, and should not exceed €100,000 per undertaking in the primary production of agricultural goods.

³ Note: the total amount of *de minimis* aid granted per Member State is €20,000 over any period of 3 fiscal years. However, Member States can further increase the maximum aid amount to €25 000 per single undertaking, within a national cap of 1.5% of the annual output, if they do not spend more than 50% of their total national aid envelope on one particular agricultural sector:

https://ec.europa.eu/agriculture/stateaid/legislation_en

⁴ Exchange rate (InforEuro): <http://ec.europa.eu/budget/graphs/inforeuro.html>

⁵ https://ec.europa.eu/competition/state_aid/what_is_new/sa_covid19_temporary-framework.pdf

49. The UK Government is in on-going discussion with the European Commission to ascertain whether similar grants being offered in England would be covered by the temporary framework. Only public support offered to properties that can demonstrate they were *not* in financial difficulty on 31 December 2019 could be covered by the temporary framework. Councils must therefore ensure they hold this information from grants applicants. See paragraph 18 of regulation (EU) No 651/2014⁶ of 17 June 2014 for the definition of a “firm in difficulty”.

50. To be considered within the temporary framework, aid would have to be granted no later than 31 December 2020.

⁶ <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0651&from=EN>