

For the attention of: John Swinney Scottish Parliament Building Holyrood Edinburgh EH99 1SP

Cc Kate Forbes

Wednesday 7th December 2022

By email: DFMCSCR@gov.scot

Dear Deputy First Minister

As you will be aware, the cost-of-living crisis is having a severe impact on small Scottish businesses, as well as on the household budgets of people across Scotland.

After two years of the Covid pandemic, the majority of businesses in the hospitality sector remain in a financially precarious position, carrying significant covid related debt and facing energy bills some 300% or more higher than historical norms while consumer spending is also squeezed.

It is against that backdrop that the Chancellor has provided the vital lifeline of transitional rates relief equivalent to a 75% discount on business rates for businesses in our sector for the 2022/2023 financial year.

The U.K. Treasury assures us that this amount has been made available to Scotland through the Barnett formula allowing the Scottish Government to pass on this critical assistance in full

We welcome previous Scottish Government commitments to pass on all allocated support funds in order to protect jobs and livelihoods as well as preventing any further deterioration to local high streets and trust that you will ensure Scottish businesses are not disadvantaged versus their English counterparts through passing on this 75% rates discount for the full 2022/23 financial year in Scotland.

Your faithfully

[redacted]
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