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Richard Cooke
Association of Deer Management Groups
By email: rc.doolally@outlook.com

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Dear Mr Cooke,

Thank you for your correspondence of 13 April, and for the further attachments regarding coronavirus and deer management.

This is an unprecedented situation, and the Scottish Government recognises the ongoing challenges faced by individuals and businesses, caused by the coronavirus (COVID-19) pandemic.

The Scottish Government is going to great lengths to support businesses and have offered a package of support approach tailored to Scotland's economic needs.

The new non-domestic rates reliefs introduced as a result of the COVID-19 disruption are set out in The Non-Domestic Rates (Coronavirus Reliefs) (Scotland) Regulations 2020 which may be accessed at: <https://www.legislation.gov.uk/ssi/2020/101/contents/made>.

A universal 1.6% relief will be applied automatically to all non-domestic properties in 2020-21 and 100% relief is also available for properties in the retail, hospitality, leisure and airport sectors. Schedule 1 of these regulations sets out the qualifying purposes for retail, hospitality and leisure (note that a property has to be "wholly or mainly" used for the purposes listed in order to qualify). It is for local authorities to determine eligibility of properties based on the legislation.

As with any other rateable property, owners, tenants and occupiers of shooting rights and deer forests may apply for different reliefs. Many of these premises may be in receipt of up to 100 per cent rates relief which is available through the Small Business Bonus Scheme, and may qualify for Empty Rates Relief in specific circumstances.

Due to the very large numbers of small businesses in Scotland, not all ratepayers in receipt of Small Business Bonus Scheme relief will be eligible for the £10,000 Small Business Grant. While reaching out to a wide range of business, unfortunately some non-domestic property

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classifications are not eligible for grant support. In designing the relief and grant system, we had to balance helping as many businesses as possible against affordability.

The Scottish Government also introduced the £30 million Creative, Tourism and Hospitality Enterprises Hardship Fund to support businesses in those sectors that have experienced hardship as a result of COVID-19 and were not eligible for other sources of support. This fund closed to new applications on 18 May 2020.

It is important to note that these measures are not the only form of support for businesses and individuals available. If businesses are experiencing financial difficulties, they should in the first instance contact their bank who may be able to offer them additional finance or assistance with existing loans.

The Coronavirus Business Interruption Loan Scheme is also available and helps small and medium-sized businesses, with an annual turnover of up to £45 million, affected by coronavirus to access finance of up to £5 million for 6 years. The UK Government will also make a Business Interruption Payment to cover the first 12 months of interest payments and any lender-levied fees, and will provide lenders with a guarantee of 80% on each loan (subject to pre-lender cap on claims). Further information on this scheme may be found on the UK Government's Business Support page, <https://www.gov.uk/guidance/apply-for-the-coronavirus-business-interruption-loan-scheme>.

Small and medium-sized businesses affected by coronavirus can also apply for a Bounce Back Loan of up to £50,000 which will be guaranteed by the UK Government. Further information on this scheme is available at <https://www.gov.uk/guidance/apply-for-a-coronavirus-bounce-back-loan>.

The UK Government Coronavirus Job Retention Scheme is available to all UK employers with a PAYE scheme that was created and started on or before 19 March 2020 and applied to employees who have been asked to stop working, but who are being kept on the pay roll, otherwise described as "furloughed workers". Through this scheme, HMRC will pay employers a grant worth 80% of an employee's usual wage costs, up to £2,500 per month, plus the associated Employer National Insurance contributions and minimum automatic enrolment employer pension contributions on that subsidised wage. Further information on this scheme may be found on the UK Government's Business Support page, <https://www.businesssupport.gov.uk/coronavirus-job-retention-scheme/>.

The Find Business Support website has been created to keep businesses informed throughout this challenging time and is a useful resource for information on the support available <https://findbusinesssupport.gov.scot/>. Business can also get advice by calling the helpline: 0300 303 0660.

I hope that you find this information helpful.

Regards,



KATE FORBES

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