

As all of our members and key stakeholders are, we are adjusting the way we work in accordance with government guidance, to ensure that we continue to represent members effectively during the rapidly evolving COVID-19 pandemic.

We have already seen many excellent examples of property businesses acting to support their customers and communities through these unprecedented times. We encourage our members to let us know of any concerns that your business has, or actions it is taking, in respect of COVID-19.

Support to members

In a rapidly evolving political and policy environment, we are continuing to work with our members to understand your issues, represent your concerns to government and in the media to do what we can to support you.

We have joined a coronavirus task force, set up by the BPF, to address the pandemic across the UK. We are also using our member network to identify and address the wide range of issues impacting on all parts of the sector.

The BPF are issuing a new weekly coronavirus newsletter to members alongside our normal weekly update. [Sign up here](#)

Please do let us know if there are issues relating to COVID-19 or otherwise that we should be addressing, or any other ways we can support you. Contact details for SPF staff are available [here](#).

Support for business

Packages of support for business have been announced by the UK and Scottish governments. We provide some details below, but information and advice from government can change quickly.

For all the latest government information, please visit the UK Government [website](#), the Scottish Government [website](#), the Welsh Government [website](#) or the Northern Irish Government [website](#).

Last updated: 20 April 2020

This is a working document to collate areas of interest for members that are affected by coronavirus legislation.

Click below to jump to topics or resources:

- VAT and tax
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- Employers
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- Planning and building services
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VAT and tax

For all businesses, Q1 VAT payments have been deferred with immediate effect there will be no payments between now and the end of June. Businesses will have until April 2021 to pay this back, easing cash flow immediately. Self-assessment payments are also deferred until January 2021.

All businesses that have outstanding tax liabilities as a result of cashflow issues can request extra help through HMRC's Time to Pay system.

Commercial tenancies

The law on 'irritancy' means that tenants can currently be evicted for non-payment of rent after 14 days but this period is to be extended to 14 weeks. This period may be extended by Scottish Ministers through regulations.

Residential tenancies

PRS energy efficiency regulations that were due to come into effect in April have been **postponed** indefinitely by the Scottish Government. The regulations would have required PRS properties to meet an EPC rating of E at change of tenancy from October 2020.

Private and social tenants will be given increased protection from eviction during the coronavirus pandemic. The Act will increase the minimum notice period for private and social tenants to up to six months depending on the grounds used, helping to protect them from eviction. The Scottish Government recently **published** a temporary replacement of the PRS model tenancy agreement to be used during COVID-19 proceedings.

Planning and building services

Building warrant holders will now be able to **apply** for a nine-month, unconditional extension to their warrant, reflecting that many construction sites have had to close. Additional flexibility will also apply before an application is deemed refused at nine months.

A planning permission which otherwise would lapse during the emergency period can be extended by 12 months. The Chief Planner has written to local authorities to support relaxation of restrictions on public houses and restaurants offering take away services. The DPEA has issued guidance to encourage use of written rather than oral procedures for Appeals. The Building Standards Division has issued guidance to verifiers on issuing completion certificates where physical site inspections are not possible. The guidance calls for a high level of pragmatism and flexibility within the system, while ensuring that safety standards are maintained.

Business rates

For all retail, leisure and retail properties including letting agencies, there is a 100% discount from business rates for the 2020-21 Non-domestic rates charge. The Scottish government have also decided to freeze the annual poundage uplift, meaning that there is no annual rates increase for all remaining ratepayers.

Employers

The UK Government has established a Coronavirus Job retention Scheme to support the retention of staff furloughed by their employer during the emergency period of the coronavirus. Additional support measures have also been established for eligible self-employed workers. Further guidance for employers is available [here](#).

Registers of Scotland

The Coronavirus (Scotland) Act supports the electronic registration of Deeds with the Registers of Scotland. The Act also extends the period of validity of advance notices. Further information on how to use these new processes can be found on [this blog](#) by the Keeper, Jennifer Henderson.

Government loans and grants

The UK Treasury and Bank of England have established a range of **schemes** to support businesses with access to finance. The level of support depends on the size of businesses based on its turnover. The support includes interest and fee-free loans via an overdraft, a term loan, invoice finance or asset finance. Full details are available from either the Bank of England (for large business finance support), or for the Coronavirus Business Interruption Loan Schemes from the UK Treasury for SME sized businesses [here](#), and for larger businesses [here](#).

For retail, hospitality and leisure subjects that have a rateable value of between £18,000 and £51,000, there is a potential grant of up to £25,000 distributed by local authorities. From early April, all businesses in receipt of Small Business Bonus Scheme and Rural Rates Relief are eligible to receive a £10,000 cash grant. These grants will be distributed through Local Authorities who will get in touch with eligible ratepayers in early April.

In addition to the 100% grant on the first property, ratepayers will also be eligible for a 75% grant on each subsequent property that meets the criteria for each grant. Applications for grants on additional properties will be open from 5 May.

Scottish Government guidance

[Guidance for stakeholders on the Coronavirus \(Scotland\) Act 2020](#)

[Private residential tenancy: model agreement](#)

[Coronavirus \(COVID-19\): construction sector guidance](#)

[Coronavirus \(Scotland\) Act 2020](#)

[Scottish Government Business Support Fund](#)

[Planning and environmental appeals: DPEA update 17 April 2020](#)

[Collection of letter from Chief Planner on COVID-19](#)

[Coronavirus \(COVID-19\): letter from Housing Minister to RSLs and local authorities](#)

[Coronavirus \(COVID-19\): guidance for private landlords and letting agents](#)

[Building standards - special measures to enable the occupation of new buildings](#)

[Building standards - special measures to enable the erection of temporary care assistance buildings](#)

[Building standards - special measures to enable the acceptance of unsigned certificates of design](#)

General COVID-19 guidance

[NHS Scotland advice centre](#)

[Health Protection Scotland latest information and advice for professionals and organisations](#)

[Coronavirus in Scotland](#)

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