

The Coronavirus Business Support Fund, announced by the government to provide grants to small businesses during this time, has now opened for applications. There are some restrictions on who can apply for this, which are based on the rateable value(s) of non-domestic properties occupied and rates relief already provided.

Full details of the scheme can be found here:

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/875348/small-business-grant-fund-and-retail-guidance-v2.pdf

If you are unsure of the rateable value of your property, please refer to either your 2019-20 rates bill or check online at <https://www.saa.gov.uk/>

The deadline for application for both of the below grants is **31 March 2021**.

Small Business Support Grant (£10,000)

To obtain the £10,000 grant offered, you must meet the following conditions:

- 1) You must be in receipt of non-domestic rates relief (Small Business Bonus Scheme relief, Rural Relief, Nursery Relief, Business Growth Accelerator Relief or Disabled Relief)
- 2) The rateable value of your premises is £18,000 or less or, if you have more than one premises, the combined total must be £35,000 or less

If you meet these conditions, then applications should be made to your local authority through forms available on their website. The Edinburgh Council link is listed below and other councils can be found using the following link: <https://www.mygov.scot/non-domestic-rates-coronavirus/> (Edinburgh Council - <https://www.edinburgh.gov.uk/coronavirus-4/apply-coronavirus-business-support-fund/1>)

Retail, Hospitality, Leisure Support Grant (£25,000)

To obtain the £25,000 grant offered, you must meet **all** of the following conditions:

- 1) You must be in the retail, hospitality or leisure sector
(Examples of types of businesses/organisations included per Edinburgh Council can be found in Appendix I of this document, and other councils at <https://www.mygov.scot/non-domestic-rates-coronavirus/>)
- 2) Your business premises must have a non-domestic rateable value between £18,001 and £50,999

If you meet these conditions, then applications should be made to your local authority through forms available on their website, using the same link shown above.

State Aid

Section 6 of the applications ask for details of state aid received. If you have received R&D tax credits or government grants, please get in touch as these will need to be disclosed within this section.

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Should you have any questions about the completion of the form, please get in touch with your usual Cowan & Partners contact, who will be happy to help.

Appendix I

Types of retail, hospitality and leisure businesses who qualify for the one-off £25,000 grant – Edinburgh Council listing (other councils may vary)

Businesses who qualify

These businesses include:

- amusements
- animal welfares
- arts centres
- auction marts
- bakeries
- bed & breakfast accommodation
- bingo halls
- bowling alleys
- bowling clubs
- cafes
- camping sites
- car washes
- caravan site
- chalets
- cinemas
- clinics
- clubs
- cricket clubs
- depots
- entertainment centres
- exhibition venues
- football grounds
- funeral parlours
- galleries
- gardens
- garden centres
- golf clubs
- golf driving ranges
- guest houses
- halls
- harbours
- hostels
- hotels
- ice rinks
- kiosks
- laundries
- leisure centres
- markets
- military facilities
- museums
- offices
- outdoor centres
- parks
- petrol filling stations
- play centres
- playing fields
- post offices
- public houses
- race tracks
- racecourses
- recreation grounds
- restaurants
- retail warehouses

- riding schools
- sailing clubs
- shooting ranges
- shops
- show homes
- showrooms
- ski clubs
- snack bars
- snooker clubs
- sports centres
- sports grounds
- squash clubs
- stables
- stadiums
- swimming pools
- tennis clubs
- theatres
- visitor centres
- warehouses
- workshops
- youth hostels

Businesses who are not eligible

These include:

- boathouse
- caravan
- self catering
- site
- slipway
- stance
- time share units

Information correct as at 27/03/20