

Scottish – Covid Restrictions and Government Support

*This document was last reviewed on **22 December 2020**. Please note however the situation is continually changing. This document is being reviewed regularly, however, if events have changed prior to us updating it, please let the NFAN office know at info@farmattractions.net.*

Any updates are shown in red.

Changes have been announced to restrictions

On Saturday 19th December Nicola Sturgeon announced all of mainland Scotland will enter level 4 from 26th December for 3 weeks.

In level 4; indoor areas of farms attractions must close; takeaway food is still allowed, and outdoor play areas can remain open. Further details are in the ‘What do the levels mean?’ on page 2.

For those attractions who have been forced to close are very likely to be eligible for a Temporary Closure Grant. Information is found on page in this document under ‘Scottish Financial Support’.

You can keep an eye on which level your area is going into/out of at <https://www.gov.scot/publications/coronavirus-covid-19-protection-levels/>

Christmas Period: Christmas bubbles are also restricted to only Christmas day in Scotland. The rest of the UK will not be allowed into Scotland over Christmas.

For more information about this recent change, see <https://www.gov.scot/news/new-guidance-issued-for-the-festive-period/>

Guidance for Santa Experiences at Attractions

The Scottish Government has decided that, following advice from public health, there is a need for clarity around the provision of Santa related experiences.

The decision has been taken that all Santa experiences (indoors and outdoors) can go ahead in levels 0, 1 & 2, subject to suitable mitigations being in place.

In level 3, **only outdoor Santa experiences should go ahead**, again with suitable mitigations being in place.

In level 4, **all Santa experiences should be closed**, in line with restrictions for all other visitor attractions and non-essential retail.

Please note, this guidance is operational with immediate effect.

The guidance at each of the Levels is detailed in the Tourism & Hospitality Sector Guidance : <https://www.gov.scot/publications/coronavirus-covid-19-tourism-and-hospitality-sector-guidance/pages/frequently-asked-questions-faqs/>

What do the Levels Mean?

The '5 Level' system of coronavirus restrictions has come into effect in Scotland to replace the previous '3 Tier' system.

We have had it confirmed in writing by Scottish Officials (via the Association of Leading Visitor Attractions) that Farm Attractions count under the same rule as Zoo's. This will enable the outdoor areas to remain open in level 4. Please contact info@farmattractions.net for a copy of this confirmation.

A tool exists to identify which tier your area is in:

<https://www.gov.scot/publications/coronavirus-covid-19-protection-levels/>

Level 4: Full details at <https://www.gov.scot/publications/coronavirus-covid-19-protection-levels/pages/protection-level-4/>

- No non-essential travel into or out of the level 4 area. If necessary, limits on travel distance, or a requirement to stay at home, however....
- All indoor visitor attractions are closed, and the guidance also states all leisure and entertainment venues must be closed too.
- All outdoor visitor attractions, such as parks, gardens and the outdoor areas of zoos may remain open, to enable exercise and recreation with appropriate physical distancing in place but should only be visited in line with travel restrictions.
- Visitor attraction's retail and cafe facilities will be closed.
- Public and customer toilets can be opened as long as it is safe to do so. Where toilets are part of a larger premises e.g. a shop, face coverings must be worn.
- Restaurants, cafes, pubs and bars will be closed. Takeaways can still operate as normal, provided food and drink is sold for consumption off premises.

Level 3: Full details at <https://www.gov.scot/publications/coronavirus-covid-19-protection-levels/pages/protection-level-3/>

- No non-essential travel into or out of the level 3 area, however...
- All indoor and outdoor visitor attractions can remain open, providing there are physical distancing and hygiene measures in place, however, indoor play must remain closed. Face coverings indoors are compulsory for all visitors and staff.
- All leisure and entertainment premises must be closed (except for use in limited circumstances).
- Restaurants, cafes, pubs and bars can open indoors and outdoors for the consumption of food and non-alcoholic drinks. Alcoholic drinks cannot be served. Last entry is 17:00 and all venues must be closed and all customers off the premises by 18:00. [More guidance here.](#)
- The maximum number of people you can meet indoors and outdoors in a restaurant, café, pub or bar is 6 which can be from up to 2 separate households.
- Children under the age of 12 from these households do not count towards the total number of people meeting outdoors only.

Level 2: Full details at <https://www.gov.scot/publications/coronavirus-covid-19-protection-levels/pages/protection-level-2/>

- No non-essential travel to/from level 3 or higher areas in Scotland and equivalents in rest of UK.
- All indoor and outdoor visitor attractions can remain open, providing there are physical distancing and hygiene measures in place, however, indoor play must remain closed. Face coverings indoors are compulsory for all visitors and staff.
- Leisure and entertainment (highlighted as soft play, funfairs, indoor bowling, theatres, snooker halls, concert halls, comedy clubs, casinos, nightclubs and adult entertainment) must be closed, however, cinemas and bingo halls can remain open.
- Restaurants, cafes, pubs and bars can open indoors for the consumption of food and non-alcoholic drinks. Alcoholic drinks can only be served with the purchase of a main meal. Last entry is 19:00 and all venues must be closed and all customers off the premises by 20:00.
- Restaurants, cafes, pubs and bars can open outdoors for the consumption of food and alcoholic drinks. Last entry is 21:30 and all venues must be closed and all customers off the premises by 22:30.
- The maximum number of people you can meet indoors and outdoors in a restaurant, café, pub or bar is 6 which can be from up to 2 separate households.
- Children under the age of 12 from these households do not count towards the total number of people meeting outdoors only.

Level 1: Full details at <https://www.gov.scot/publications/coronavirus-covid-19-protection-levels/pages/protection-level-1/>

- No non-essential travel to/from level 3 or higher areas in Scotland and equivalents in rest of UK
- All indoor and outdoor visitor attractions can remain open, providing there are physical distancing and hygiene measures in place, however, indoor play must remain closed. Face coverings indoors are compulsory for all visitors and staff.
- Restaurants, cafes, pubs and bars can open indoors and outdoors for the consumption of food and alcoholic drinks in line with licensing rules. Last entry is 21:30 and all venues must be closed and all customers off the premises by 22:30.
- All other leisure and entertainment businesses can be open (apart from nightclubs and adult entertainment venues). Outdoor group leisure activities are permitted in line with events sector guidance.

Level 0: Full details at <https://www.gov.scot/publications/coronavirus-covid-19-protection-levels/pages/protection-level-0/>

- No non-essential travel to/from level 3 or higher areas in Scotland and equivalents in rest of UK
- All indoor and outdoor visitor attractions can remain open, providing there are physical distancing and hygiene measures in place, however, indoor play must remain closed. Face coverings indoors are compulsory for all visitors and staff.

- Restaurants, cafes, pubs and bars can open indoors and outdoors for the consumption of food and alcoholic drinks in line with local licensing rules.
- All other leisure and entertainment businesses can be open (apart from nightclubs and adult entertainment venues). Outdoor group leisure activities are permitted in line with events sector guidance.
- The maximum number of people who can meet outdoors in a restaurant, café, pub or bar is 15 which can be from up to 5 separate households.
- The maximum number of people who can meet indoors in a restaurant, café, pub or bar is 8 which can be from up to 3 separate households.
- Children under the age of 12 from those households do not count towards the total number of people meeting outdoors only.

Government Guidance

- **Scotland's Tourism and Hospitality Sector Guidance:**
<https://www.gov.scot/publications/coronavirus-covid-19-tourism-and-hospitality-sector-guidance/>
- **Soft Play Guidance:** Whilst a date isn't yet available to reopen soft play in Scotland, provisional guidance was announced on 30 October for the sector.
<https://www.gov.scot/publications/coronavirus-covid-19-guidance-for-the-soft-play-sector/pages/>

Scottish Financial Support:

- **New £185 Million Support:** Via local authorities, businesses across Scotland will be able to apply for the new £185 million worth of support. Initially £1.5M has been earmarked for attractions, however, this has just been increased to £5M. We shall continue to update you how to access this fund when information becomes available from the SLVA.
- **Temporary Closure Grant:** A grant of £2,000 or £3,000 is available (depending on rateable value) if your business is forced to close by law. These will be payable every four weeks for the duration protective measures are in place, via your local authority.
<https://www.gov.scot/publications/coronavirus-covid-19-strategic-framework-business-fund/pages/overview/>
- **For businesses that remain open, a 'Business Restrictions Grant is available.** These are for businesses specifically required to modify their operations by protective measures, a hardship grant of £1,400 or £2,100 is available (depending on rateable value). This is payable every four weeks for the duration measures are in place, via your local authority. <https://www.gov.scot/publications/coronavirus-covid-19-strategic-framework-business-fund/pages/overview/>

Employer or Self Employed support

- **Furlough scheme:**

The Furlough scheme is extended to 30 April and the Job Support Scheme has been postponed. Guidance has now been updated on the link below.

There were some early references that the November/December furlough needs to be at least 7 consecutive days, however this reference referred to the claim period not the employee's absence on furlough.

Until 31 January 2021 employer support will revert back to August when companies had to pay NI and employer pensions contributions, whilst employees obtain 80% of their salary, capped to £2,500. The government will reassess the economic situation in January to decide whether company contributions can increase.

What is new about the Furlough Guidance?

- You can claim for staff who haven't been on the scheme before.
- HMRC intends to publish details of employers who use the scheme for claim periods from December, and employees will be able to find out if their employer has claimed for them under the scheme.
- There are now monthly deadlines for claims. Claim periods must be submitted within 14 calendar days after the month they relate to.
- After 1 December, you cannot use furlough to pay someone redundancy pay.

As the furlough scheme has been extended the government have removed the Coronavirus Job Retention Scheme bonus of £1000 per employee in January/February. It is expected this will be replaced by an alternative at some stage.

<https://www.gov.uk/guidance/claim-for-wages-through-the-coronavirus-job-retention-scheme>

● **Self Employed Financial Help**

This has been extended from November to April 2021 and payments made in two instalments: each covering 3 months each.

The November to January grant will be taxable and subject to NI. It is calculated at 80% of your 3 monthly average trading profits, capped to £7500 over 3 months.

The details of the February to April grant is yet to be announced.

<https://www.gov.uk/government/publications/self-employment-income-support-scheme-grant-extension/self-employment-income-support-scheme-grant-extension>

Other financial Government Support

● **Business Rates Holiday**

A business rates holiday was introduced for the 2020 to 2021 tax year.

<https://www.gov.scot/news/100-percent-rates-relief-for-heavily-impacted-sectors-1/>

● **5% VAT extension for hospitality businesses**

As part of the Winter Economy Plan, The VAT cut for hospitality and tourism sectors has been extended to 31 March 2020

<https://www.gov.uk/government/news/winter-economy-plan-to-support-scottish-firms-and-workers>

The dates in the guidance on how to claim VAT hasn't yet been updated beyond 13 January. <https://www.gov.uk/guidance/vat-reduced-rate-for-hospitality-holiday-accommodation-and-attractions>

- **Bounceback and CBILs loans.**

The UK Treasury has extended applications for Bounceback & CBILs loans until 31 January.

Bounce Back Loans: <https://www.gov.uk/guidance/apply-for-a-coronavirus-bounce-back-loan>

CBILs: <https://www.gov.uk/guidance/apply-for-the-coronavirus-business-interruption-loan-scheme>

Bounce Back Loans – More Flexibility

More flexibility has been added for Bounce Back Loans.

Specifically:

- If you have already had a Bounce Back Loan but borrowed less than you were entitled to, from 10th November you can top up your existing loan to your maximum amount. You must request this top-up by 31st January 2021.

Also, before your first repayment is due, your lender will contact you about further options to:

- Extend the term of your loan to 10 years.
- Move to interest-only repayments for a period of 6 months (you can use this option up to 3 times).
- Pause your repayments for a period of 6 months if you have already made at least 6 repayments (you can use this option once).

<https://www.gov.uk/guidance/apply-for-a-coronavirus-bounce-back-loan>

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