**CORONAVIRUS (COVID-19): BUSINESS SUPPORT - SMALL ACCOMMODATION PROVIDERS (BED & BREAKFAST, GUEST HOUSES & SELF CATERING ACCOMMODATION) PAYING COUNCIL TAX FUND (SAP-CTF)**

As part of the ongoing support for businesses, the Scottish Government has introduced a new package of sector specific support to help businesses closed or impacted by current protective measures announced by the Scottish Government. This is part of the £104 million tourism and hospitality package in December 2020.

This includes the Small Accommodation Providers paying Council Tax Fund (SAP-CTF) – designed to support eligible B&Bs, guest houses and self-catering accommodation that are not on Non Domestic Rates, but pay Council Tax.

More specifically a grant of £2,000, payable every 4 weeks, will be available to eligible businesses, not on Non Domestic rates but paying council tax. These payments will be 4 weekly, backdated to the start of January 2021, to cover the Level 4 restrictions which apply from 26th Dec 2020 lockdown period for the duration of level 4 restrictions, and no later than 31 March 2021.   **This grant is not retrospectively backdated to 2nd November 2020.**

The fund will be delivered in three waves.

In all waves the business should have been trading on 2nd November 2020.

For the first and second wave, local authorities will identify and invite relevant businesses to apply. The third phase will be done via applications.

The First Wave will support the cohort of Council Tax B&B and guest houses businesses that were funded through the 2020 B&B Hardship Fund. We will contact these eligible businesses to reconfirm their details and register for payment.

Wave Two will provide support to self-catering, B&Bs and guest houses that were supported through the 2020 Culture, Tourism, Hospitality Enterprise Hardship Grant, again these businesses are automatically considered to be in scope now and these business will also be contacted to reconfirm their details and register for payment.

Wave Three will be for new entrants to the fund, for example eligible businesses that may have missed out on funding under either the B&B Hardship Fund or the CTHHF, and businesses that may not have previously sought support who meet the eligibility criteria.

**The fund will open to applications on 15th March and close on 22nd March 2021.**

Payments will be made where possible into the business bank account of the business, and personal accounts where a business bank account is not held by the business. We will endeavour to make payment within 4 weeks of receipt of all the information requested.

You can check eligibility criteria and apply for Wave 3 here (link to application)