

Supplementary Data on the Small Business Bonus Scheme 2018-19 Guidance Notes

These guidance notes are intended to help authorities with the completion of the form, Supplementary Data on Small Business Bonus Scheme (SBBS) 2018-19, which collects a snapshot view of recipients of SBBS relief and subjects paying the Large Business Supplement (LBS). The form can be accessed via [ProcXed](#).

Snapshot date – Friday 14th September 2018 (or closest feasible date).

General Notes on Completion

1. The Non-Domestic Rates (Levying) (Scotland) Regulations 2018 makes provision for up to 100% relief from rates for certain small business properties. The Order sets the combined rateable value thresholds for relief at £15,000 or less for 100% relief, and more than £15,000 up to £18,000 for 25% relief. Businesses with more than one property that have a cumulative rateable value of £35,000 or less can receive 25% rates relief on individual properties with a rateable value of up to £18,000 or less.
2. This return is designed to provide a snapshot of the distribution of SBBS recipients across Local Authorities at a single point in time (14th September or the closest feasible date), rather than a comprehensive summary of recipients. The figures provided in the return will not account for the dynamic nature of the Valuation Roll and/or the billing situations of individual subjects.
3. Figures on Rateable Value (RV) and Cost should be rounded to the nearest £.
4. The rateable value band refers to the range in which the actual (gross) rateable value of the subject falls rather than the rateable value of the business.

Part 1

Part 1 of the form is for subjects receiving or contributing to SBBS but receiving **no** other NDR relief.

5. In Part 1.1, columns (a) and (b) should record the number and total rateable value of subjects receiving SBBS relief. Column (c) should record the **total** value of relief granted to **all** subjects within the rateable value band (see point 4).
6. Part 1.2 is for recording the contributions made by those subjects receiving no mandatory, discretionary or empty property reliefs, but who are liable for the Large Business Supplement (LBS), i.e. have a Rateable Value greater than £51,000 and records the same information as Part 1.1.

Part 2

Part 2 of the form is for subjects receiving or contributing to SBBS **and receiving one or more** other mandatory or discretionary NDR reliefs.

7. For Part 2.1, columns (a) and (b) should record the number and total rateable value of subjects receiving both SBBS **and** one or more other mandatory, discretionary or empty property reliefs. As in part 1, the rateable value band refers to the range in which the actual (gross) rateable value of the subject lies.
8. Column (c) should record the **total** value of SBBS relief granted to **all** subjects within the rateable value band.
9. Part 2.2 is for recording the contributions made by those subjects that are liable for the Large Business Supplement (LBS) by virtue of having a Rateable Value of greater than £51,000 but are in receipt of some form of mandatory, discretionary or empty property relief and collects the same information as Part 2.1.

Part 3

Part 3 provides a summary of the total relief granted, contributions to the SBBS through payment of the large business supplement, and the net cost of the SBBS. These cells are automatically calculated in ProcXed.

10. 'Total relief' – is the total relief granted under the SBBS and is the sum of Part 1.1 column (c) total plus part 2.1 column (c) total. **This figure may not match that entered in the main Non-Domestic Rate Income 2018-19 Mid-Year Estimate return**, as this Annex is a snapshot of SBBS recipients and will not include recipients who have dropped out of the scheme part-way through the year.
11. 'Total supplement' – total contributions to the SBBS through payment of the LBS. It is the sum of Part 1.2 column (c) plus Part 2.2 column (c). For the same reasons as total relief, **this amount may not match that entered in the main Non-Domestic Rate Income 2018-19 Mid-Year Estimate return**.
12. 'Total Net Cost' – this is the net cost of the SBBS and is equal to 'total relief' less 'total supplement'.

Comments Box and Contact Details

Please use the comments box to provide explanations of any special factors affecting the figures given in this return or for any further relevant information about the SBBS in your area.

Please ensure that contact details and certification boxes are completed on the form.

Return Dates

This data should be a snapshot of the distribution of SBBS recipients as at 14th September 2018 (or the closest feasible date).

After the snapshot date, the return should be submitted via the [ProcXed.Net](#) system as soon as possible and no later than **Friday 21st September 2018.**

Uses of Data

Data provided within this return is used for modelling Non-Domestic Rate Income and for analysis of Non-Domestic Rate Relief take-up.

You can view previous publications at:

<http://www.scotland.gov.uk/Topics/Statistics/Browse/Local-Government-Finance/NDR-Rates-Relief>

Enquiries

If you have any queries about the completion of the return please email lgfstats@gov.scot or telephone 0131 244 7030.