

Data Protection - We are asking for the following information in accordance with the provisions of the Non Domestic Rates (Levying) (Scotland) Regulations 2003 and the Data Protection Act 1998. We will use this information to help us determine your liability for and to collect your Non Domestic Rates. Information given on this form may be held electronically and may be shared for Non Domestic Rates purposes. We may also share this information with other Council Services, Local Authorities, Government Departments and other bodies responsible for auditing or administering public funds. We will not give information about you to anyone else, or use information about you for other purposes, unless the law allows us to.

**NON DOMESTIC RATES
APPLICATION FOR SMALL BUSINESS BONUS SCHEME
THE NON DOMESTIC RATES (LEVYING) (SCOTLAND) REGULATIONS 2008**

The Scottish Government introduced the Small Business Bonus Scheme with effect from 1 April 2008. Relief thresholds have changed from 1 April 2010 to coincide with the 2010 Revaluation. If you require details of the relief entitlement prior to 1 April 2010 please contact the Non Domestic Rates Team as detailed below. From 1 April 2010 the Scheme will provide relief to ratepayers with properties in Scotland with a combined rateable value of £18,000 or less. In addition, the Scheme has been expanded and, where the cumulative rateable values of non domestic rates properties fall between £18,000 and £25,000, the Scheme will offer 25% relief to individual properties with a rateable value of up to £18,000.

The Scheme provides the following relief from 1 April 2010.

Combined rateable value (RV) of all business properties in Scotland	2010/11
Up to £10,000	100%
£10,001 to £12,000	50%
£12,001 to £18,000	25%
Upper limit for cumulative RV* - £25,000	25%

*This will allow a ratepayer with 2 or more properties with a cumulative RV of under £25,000 to qualify for relief at 25% on each individual property with a RV less than £18,000. Please note that reduced levels of relief are available prior to 1 April 2010

Notes – please read in full before completing and returning this form

Relief will only be granted to the occupier of a property or the party entitled to occupy a property. In order to calculate your relief entitlement we need to know about all the non domestic properties in Scotland that you occupy or are entitled to occupy. Properties that you are entitled to occupy and are receiving unoccupied relief for must be included.

Please exclude any property that you currently let out on a permanent/long term basis. It is important to note that you are required to notify us should this property revert back to your responsibility as this may affect your entitlement.

Small Business Bonus Scheme is available to applicants for qualifying properties initially from 1 April 2008 or the start date of your non domestic rates account(s), whichever is the later. Where a ratepayer ceases to be eligible on a day during the year in question, the relief will cease on that date. Applicants should note that the Small Business Bonus relief for which they are applying is treated as *de minimus* aid. There is a ceiling of 200,000 euros of *de minimus* aid, that can be granted over a three year period and if you consider that you have already received in excess of, or close to, this sum over the past three years, please provide details. State aid can include grants to firms for investment, research and development, training etc or deferral of, or exemption from, tax, social security and other payments to the State.

If you need assistance or additional information please contact the Non Domestic Rates Team by telephoning 01463 702984 or by emailing nondomesticrates@highland.gov.uk. Please do not send personal information to this email address.

PLEASE ENSURE YOU SIGN YOUR COMPLETED APPLICATION FORM BECAUSE UNSIGNED APPLICATIONS CANNOT BE PROCESSED.

If you fail to provide a completed application form and, where applicable, supporting documentation within 28 days we will note on our records you do not wish to apply for this relief.

**NON DOMESTIC RATES
APPLICATION FOR SMALL BUSINESS BONUS SCHEME**

1. Applicants Details (please detail all applicants e.g. Mr & Mrs, both names in a partnership)

Surname _____

Forename(s) _____

Company Name _____

Company Number _____

Contact/Home Address _____

Contact/Home Tel No. _____

Email Address _____

2. Property Details

Property Description _____

Property Address _____

_____ Tel No. _____

Reference Number _____

Rateable Value(£) _____

Do you own the above property? Yes/No

If no, please provide details of owner

Surname _____

Forename(s) _____

Address _____

Contact Telephone. Number _____

For Official Use Only

Relief awarded:

Relief start date:

Actioned by:

Authorised by:

3. Details of all other non domestic properties within the Highland Council area relevant to your application.

Property Description _____

Property Address _____

Tel No. _____

Reference Number _____

Rateable Value(£) _____

Do you own the above property? Yes/No

If no, please provide details of owner

Surname _____

Forename(s) _____

Address _____

Contact Telephone. Number. _____

Property Description _____

Property Address _____

_____ Tel No. _____

Reference Number _____

Rateable Value(£) _____

Do you own the above property? Yes/No

If no, please provide details of owner

Surname _____

Forename(s) _____

Address _____

Contact Telephone Number _____

Please continue on a separate sheet if necessary

4. Details of other non domestic properties throughout Scotland relevant to your application.

Description _____

Address _____

Reference Number _____

Rateable Value(£) _____

Local Authority Responsible _____

Description _____

Address _____

Reference Number _____

Rateable Value(£) _____

Local Authority Responsible _____

Description _____

Address _____

Reference Number _____

Rateable Value(£) _____

Local Authority Responsible _____

Please continue on a separate sheet if necessary

Where you have properties outwith the Highland Council area, you must attach a copy of your most recent rates notice, detailing the Rateable Value of the properties concerned.

Declaration

Please read this declaration carefully before you sign and date this application for Small Business Bonus Relief and note that it is an offence to give false information.

I declare that the information I have given on this form is correct and complete. I understand that if I give information that is wrong or not complete or fail to report a change, which may affect my relief, I may be prosecuted.

Name _____ **Date** _____

Signature _____