



# Small Business Bonus Scheme for Scotland

From 1st April 2017 the Scottish Parliament revised the Small Business Bonus Scheme to coincide with the 2017 Business Rates Revaluation. This will allow qualifying ratepayers to receive up to 100% relief on the payment of business rates.

## Qualifying Criteria

If you only occupy one business property in Scotland with a rateable value below £18,000 you will be able to apply direct to the local authority for a reduction in business rates.

If you are responsible for more than one premises in Scotland the combined rateable value of all properties must not exceed £35,000 with no individual property exceeding £18,000.

## Benefits

- **RV £15,000 or below** – 100% Relief applied against liability
- **RV between £15,000 and £17,999** – 25% Relief applied against liability

Where more than one property and total RV not exceeding £35,000 (individual properties not exceeding £18,000) – 25% Relief applied against each occupied property.

**Applications for and further details on the Small Business Bonus Scheme should be obtained direct from your Local Authority. The scheme excludes Payday Lenders as defined by the Scottish Parliament.**



Premises available in over 200 locations **throughout England and Scotland**

