



**Acting Executive
Director**
Morag Johnston CPFA

If Visiting:-
45 John Street
Glasgow
G1 1JE

Office Opening Hours:-
Monday to Friday 9.00am - 5.00pm

Email: ndr@fs.glasgow.gov.uk

Website Address: www.glasgow.gov.uk/ndr

Telephone Number:- 0141-287-7333

Phone enquiries: Monday to Friday 9.00am - 4.30pm

Phone payments: Monday to Friday 9.00am - 5.00pm

Postal Address:-
Financial Services
PO Box 36
Glasgow
G1 1JE

Non-Domestic Rates Small Business Bonus Scheme Application Form

The **Small Business Bonus Relief** available depends on the total rateable value of the eligible property you are entitled to occupy. The percentage of Relief available is also dependent on the period for which Relief is claimed. See the Appendix to this form for the relevant percentage reductions available.

Applicants should note that the **Small Business Bonus Scheme** for which they are applying is granted as de minimis aid for state purposes. There is a ceiling of 200,000 Euros (approximately £170,000) of de minimis 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. **Please attach details with this application form.**

If you are liable for any additional properties within Scotland you must notify Glasgow City Council immediately of any change in circumstances to these additional properties.

Your Details

Rates Reference: (From your Rates Bill)

Ratepayer Name:

**Company Contact name: (If different
from above)**

Correspondence Address:

Post Code:

Email Address:

Telephone Number:

From what date do you want to claim Small Business Bonus?

___/___/___

We aim to respond to enquiries within 20 days. Please allow us this time to update our records
Visit our website to sign up for e-billing, manage your account or check your balance: www.glasgow.gov.uk/ndr

You must tell us of any changes that may affect your bill. Help us keep your bill right by telling us straight away.

Glasgow City Council will never telephone you asking for your bank details to refund your Business Rates

Log on to www.glasgow.gov.uk/privacy to find out how we will use your information

ARE YOU LIABLE FOR BUSINESS RATES ON ANY OTHER PROPERTY IN SCOTLAND? (PLEASE TICK)

NO ☐

YES ☐

If YES, please detail below any other business premises you or your company/organisation are liable for in Scotland

1. <u>PROPERTY ADDRESS:</u>	2. <u>PROPERTY ADDRESS:</u>
REFERENCE NO:	REFERENCE NO:
RATEABLE VALUE:	RATEABLE VALUE:

3. <u>PROPERTY ADDRESS:</u>	4. <u>PROPERTY ADDRESS:</u>
REFERENCE NO:	REFERENCE NO:
RATEABLE VALUE:	RATEABLE VALUE:

If any of the above properties are located outwith the Glasgow City Council area please enclose a copy of the most recent rates demand notices for these properties.

Please detail on a separate list any other additional properties that you may have and attach it to this application.

DECLARATION

I UNDERSTAND THAT: The Council is under an obligation to manage public funds properly. Accordingly information that you provide the Council will be used to ensure all sums due to the Council are paid timeously. The information may also be used to prevent and detect fraud. It is possible that this information may be shared for the same purposes with public bodies, including Councils or other organisations that handle public funds.

I AGREE THAT: You may make any enquiries necessary to check the information I have given. I understand that any relief awarded to me as a result of misleading statements deliberately given on this form will be recovered in full and that I may be liable to legal action.

I DECLARE THAT: The information I have given on this form is true, complete and correct. I understand that the deliberate provision of false information in order to achieve financial gain is a criminal offence.

Applicants Signature: _____ **Date:** ____/____/____

Name in block capitals:

Position Held:

Important- Before posting this form to Glasgow City Council, Financial Services, 45 John Street, Glasgow G1 1JE, Please check the following:

- Have you included all requested documentation? (i.e. evidence of rates charges at other rating authorities).
- Have you signed the declaration above?

The Council is under an obligation to manage public funds properly. Accordingly information that you provide will be used to ensure all sums due to the Council are paid timeously. The information may also be used to prevent and detect fraud. It is also possible that this information may be shared for the same purposes with public bodies, including neighbouring Councils or other organisations which handle public funds.

Appendix – Small Business Bonus Relief criteria and relief rates

The criteria used for qualification and the relief percentages awarded vary from the introduction of the Small Business Bonus Relief scheme in 2008. Where a retrospective application for relief is made, it will be administered under the rules applicable at that time. A note of the different criteria and Relief amounts is shown below.

From 01/04/17

Cumulative rateable value of all properties in Scotland	Small Business Bonus Relief Percentage
Up to £15,000	100%
£15,001 to £18,000	25%
£18,001 to £35,000*	25%

*This allows businesses with 2 or more properties with a cumulative rateable value of £35,000 or under to qualify for relief at 25%, on individual properties with a rateable value of £18,000 or less.

In line with The Non-Domestic Rates (Levying) (Scotland) Regulations 2017 – SSI/2017/9, payday lenders do not qualify for Small Business Bonus Relief effective from 01/04/2014. **Please visit our website at www.glasgow.gov.uk/ndr for the definition of a payday lender.**

01/04/14 – 31/03/17

Combined rateable value of all properties in Scotland	Small Business Bonus Relief percentage
Up to £10,000	100%
£10,001 to £12,000	50%
£12,001 to £18,000	25%
Upper limit for cumulative (RV) £35,000*	25%

*This allows businesses with 2 or more properties with a cumulative rateable value of £35,000 or under to qualify for relief at 25%, on individual properties with a rateable value of £18,000 or less.

In line with The Non-Domestic Rates (Levying) (Scotland) Regulations 2014 – SSI/2014/30, payday lenders do not qualify for Small Business Bonus Relief effective from 01/04/2014. **Please visit our website at www.glasgow.gov.uk/ndr for the definition of a payday lender.**

01/04/10 – 31/03/14

Combined rateable value of all properties in Scotland	Small Business Bonus Relief Percentage
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 allows businesses with 2 or more properties with a cumulative rateable value of £25,000 or under to qualify for relief at 25%, on individual properties with a rateable value of £18,000 or less.

01/04/09 – 31/03/10

Combined rateable value of all properties in Scotland	Small Business Bonus Relief Percentage
Up to £8,000	100%
£8,001 to £10,000	50%
£10,001 to £15,000	25%

01/04/08 – 31/03/09

Combined rateable value of all properties in Scotland	Small Business Bonus Relief Percentage
Up to £8,000	80%
£8,001 to £10,000	40%
£10,001 to £15,000	20%