

Small Business Bonus Scheme calculations from 1 April 2023

As a result of changes to Non-Domestic Rates regulations put into place by [The Non-Domestic Rates \(Levying and Miscellaneous Amendment\) \(Scotland\) Regulations 2023](#), the rules governing Rates relief under the Small Business Bonus Scheme have changed from 1 April 2023. The new rules are as follows:

Ratepayers with a Single Property

Where a Ratepayer is only liable to pay Rates for a single property, the level of relief due will be calculated as follows:

- Properties with Rateable Value of £12,000 or less
 - 100% Relief will be given
- Properties with Rateable Value between £12,001 and £15,000
 - Relief of between 100% - 25% will be given based on the formula $100 - (75 \times (1 - \frac{(15000 - RV)}{3000}))$ where RV is the Rateable Value of the property.
- Properties with Rateable Value between £15,001 and £20,000
 - Relief of between 25% - 0% will be given based on the formula $25 \times (\frac{(20000 - RV)}{5000})$ where RV is the Rateable Value of the property

Some examples of the Relief available under this scheme are as follows:

Rateable Value	Percentage Relief
Up to 12,000	100%
12,500	87.5%
13,000	75%
13,500	62.5%
14,000	50%
14,500	37.5%
15,000	25%
15,500	22.5%
16,000	20%
16,500	17.5%
17,000	15%
17,500	12.5%
18,000	10%
18,500	7.5%
19,000	5%
19,500	2.5%
20,000	0%

Ratepayers with multiple properties

Where a ratepayer has a liability for more than one property, the level of relief given will be calculated based on both the cumulative Rateable Value of all properties and the individual Rateable Value of properties. The level of Relief given is calculated as below:

- Combined Rateable Value of £12,000 or less
 - 100% Relief on each individual property
- Rateable Value between £12,001 and £35,000
 - 25% Relief on each individual property with a Rateable Value of £15,000 or less
 - For properties with a Rateable Value of between £15,001 to £20,000, relief of between 25% - 0% will be given based on the formula $25 \times \left(\frac{20000 - RV}{5000}\right)$ where RV is the Rateable Value of the property

Some examples of the level of relief available under this scheme are:

Cumulative Rateable Value	Individual Rateable Value	Percentage reduction on individual properties
Up to £12,000	Up to 12,000	100%
Between £12,001 and £35,000	12,500	25%
	13,000	25%
	13,500	25%
	14,000	25%
	14,500	25%
	15,000	25%
	15,500	22.5%
	16,000	20%
	16,500	17.5%
	17,000	15%
	17,500	12.5%
	18,000	10%
	18,500	7.5%
	19,000	5%
	19,500	2.5%
20,000	0%	

For an indication of how much Relief you may receive under the revised scheme, you can also download our [Small Business Bonus Relief Calculator](#).

Small Business Transitional Relief Scheme

A transitional Relief scheme is in place for Ratepayers adversely affected by changes to the Small Business Bonus Scheme which will apply to those who either no longer have any entitlement or who have a reduced entitlement to Relief. This scheme will cap any increase in 2023/24 Rates due to changes to the Small Business Bonus Scheme to a maximum of £600. You can make an application for this from our page at www.glasgow.gov.uk/SBBS