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Supporting Business – Promoting Growth



RESPONSE FORM/ RESPONDENT INFORMATION FORM

Please Note both pages of this form **must** be returned with your response to ensure that we handle your response appropriately.

Please print clearly in bold using black ink.

1. Name/Organisation

Organisation Name

E	A	S	T		L	O	T	H	I	A	N		C	O	U	N	C	I	L
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Title Ms Mrs Miss Mr Dr *Please mark as appropriate*

Surname

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Forename

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2. Postal Address

J	O	H	N		M	U	I	R		H	O	U	S	E					
H	A	D	D	I	N	G	T	O	N										

Postcode	Phone	Email
EH41 3HA		

3. Please indicate which category best describes your organisation (Tick one only).

Business Owner/ Ratepayer	
Business Representative Organisation/ Trade Body	
Local authority	X
Other public sector (e.g. NHS Board, Executive Agency or NDPB)	
Third sector/ equality organisations	
Professional/ Representative body for professionals	
Academic	
Individual	
Other – please state...	

4. Are you in receipt of any Rates Relief at the Moment?

Yes No

5. If you answered yes to Q4, what Rates Relief do you receive? Please tick all that apply.

Charity SBBS Disabled Religious Rural

Sports Renewable Generator Enterprise Area Empty Property

Other Please state.....

7. Permissions - I am responding as...

Individual / Group/Organisation
Please tick as appropriate

(a) Do you agree to your response being made available to the public (in Scottish Government library and/or on the Scottish Government web site)?

Please tick as appropriate Yes No

(b) Where confidentiality is not requested, we will make your responses available to the public on the following basis

Please tick ONE of the following boxes

Yes, make my response, name and address all available

or

Yes, make my response available, but not my name and address

or

Yes, make my response and name available, but not my address

(c) The name and address of your organisation *will* be made available to the public (in the Scottish Government library and/or on the Scottish Government web site).

Are you content for your *response* to be made available?

Please tick as appropriate Yes No

(d) We will share your response internally with other Scottish Government policy teams who may be addressing the issues you discuss. They may wish to contact you again in the future, but we require your permission to do so. Are you content for Scottish Government to contact you again in relation to this consultation exercise?

Please tick as appropriate Yes No

**Please ensure you email this form along with your response to
BusinessRatesGeneralEnquiries@scotland.gsi.gov.uk
by 22 February 2013**

Thank you.

Supporting Business – Promoting Growth

Victoria Quay, Edinburgh EH6 6QQ
www.scotland.gov.uk

Please complete along with Response Form and email to BusinessRatesGeneralEnquiries@scotland.gsi.gov.uk

Question 1 – Are the current reliefs and exemptions offered appropriate?

Yes

Question 1a – Please provide reasons for your answer to Q1. If you answered no, how would you suggest they are refined and how could they be funded?

Subject to some comments below the current system works well and the majority of reliefs and exemptions remain appropriate. We are particularly keen that there is no change to the government funded rates relief for sports clubs as this has a positive effect on sporting participation throughout East Lothian.

The SBBS has been a considerable benefit to High Street retail businesses in the current climate and in our view has delayed or stopped the closure of a number of retail units.

The current blanket exemption for agricultural land and property exempts large scale agricultural businesses and it would be worth articulating the specific policy reasons for these exemptions.

Question 2 – Should Councils have a new flexibility to introduce and fund relief schemes to reflect local circumstances and priorities?

Yes

Question 2a – If you answered yes to Q2, should this new flexibility be:

a wide power to offer any type of relief to respond to local need or

□ limited to extension of current reliefs (e.g. by creation of a new discretionary element to the Small Business Bonus Scheme over and above current thresholds)?

The Council's preference would be for a wide power to offer any type of relief to respond to local need.

Question 2b – Please provide reasons for your answer to Q2 (and 2a, if applicable).

The Council would use any flexibility in the system to respond to local need. An example might be;

Flexibility on listed buildings perhaps limiting listed building exemptions to specific periods/specific types/locations – See Q6;

Flexibility on exemptions relating to industrial buildings

A 'rates holiday' for new businesses during e.g. the first six months of their start-up;

Question 3 – What do you think the impacts on recipients would be if relief thresholds (e.g. for the Small Business Bonus Scheme) were confirmed for a number of years in advance?

There would be some help in planning for those businesses affected by this relief and would aid their longer-term business Planning decisions.

Question 4 – Should the way reliefs are funded change, for example the split between the Scottish Government and Councils for discretionary reliefs?

No

Question 4a – If you answered yes to Q4, how would you suggest the funding of reliefs could be changed?

Question 5 – Where relief is awarded to properties in the public sector, should this be handled differently, for example subject to separate reporting arrangements?

No view

Question 5a – Please provide reasons for your answer to Q5.

Question 6 – Please provide details of any other suggestions as to how the ratings system could be improved to support growth.

The current listed building exemption – whereby any classification of listed building generates ongoing empty property relief may act as a disincentive to let out the specific property or to find an alternative use for it.

Question 6a – Would there be any costs associated with your suggestion and if so how could these be recouped within the rating system?

Question 7 – What are your views on transitional relief at 2017 and future revaluations?

The operation of a transitional relief system is administratively cumbersome and difficult to operate.

While the period of transition does provide a staged increase to those whose business rates are rising, the financing of the scheme – by staging planned reductions – could be viewed as unfair to those whose business rates should be decreasing.

Question 8 – What are your views of the current appeals system?

The Council has experienced the delays in the appeals systems. As an example it has just heard the results of an appeal made in 2010. One potential may be for businesses to lodge an amount when they make their appeal. This amount could then be refunded if the appeal is successful. This could reduce the number of appeals.

The tone of the roll data used for the last revaluation was too outdated based

on the current rental market.

Question 9 – Please provide details of any other reform of the appeals system that you think would be beneficial to businesses. For example, how could the process be improved or speeded up?

No

Question 10 - In what ways do you think the transparency of the rating system could be improved?

Any new business should be familiar with the concept of paying rates and more needs to be done by lenders to ensure business plans include the potential costs – should the current rates relief for small business end.

Question 11 - Do you support the general principle that tax avoidance in the rating system should be closed where possible?

Yes

Question 11a – Please provide reasons for your answer to Q11.

There is a need for more legislation and regulation to tackle 'phoenix' companies and to take action through licensing where by avoiding rates the licensee effectively in not a 'fit and proper person' to hold the license or trade from the premises.

[Empty box]

Question 12 - Do you have any comments you wish to make in relation to business rates?

Three comments to make;

- (1) The Small Business Relief scheme as currently difficult for businesses to understand – most already believe that there is a general exemption and that the relief does not need to be applied for. The current scheme could be replaced with a permanent Small Business Exemption with the aim of making it more straightforward and more understandable for businesses and so help local economic development;
- (2) The Council should be able to object to licensing applications if there is evidence that the applicant has a previous history of unpaid business rates;
- (3) It is currently too easy to fold a company and set up a new company trading from the same address. More legislation and regulation may be required in this area.

Continuation Sheet

Please state clearly which question(s) you are answering.

Please return the questionnaire including your respondent information for to BusinessRatesGeneralEnquiries@scotland.gsi.gov.uk

Supporting Business - Promoting Growth

Ministerial Foreword



Since we took office in 2007 this Government has committed to delivering sustainable economic growth.

One strand of this has been to tailor an approach for non-domestic (business) rates to deliver the most competitive taxation environment available anywhere in the UK. This has been taken forward, for example, through the small business bonus scheme, which gives a tax break to two out of five premises in Scotland. This scheme is part of a wider relief package worth more than £500 million annually to businesses the length and breadth of Scotland. We have also made a public commitment not to allow the poundage or tax rate for business rates to rise above that in England during the lifetime of this Parliament.

The global economic climate remains fragile and Scottish businesses are not immune to pressures from outside Scotland, for example the Eurozone crisis or the UK Government's hike in VAT. Despite currently having only limited economic powers, we cannot be complacent and this Scottish Government is determined to continue to do all that we can to allow businesses in Scotland to set-up, grow and flourish.

Our overall approach to taxation in light of the limited devolution of tax powers to Scotland in the Scotland Act 2012 was set out in a Parliamentary statement last June. This described our aspiration to deliver a tax system, emphasising the governing principles of equity, certainty, taxpayer convenience, and efficiency. This consultation fits closely within the broader framework. We will also reflect these principles in our Land and Buildings Transaction Tax Bill which we will introduce shortly to replace Stamp Duty Land Tax in Scotland from April 2015.

While it is essential that we maintain the revenues that are secured through business rates, to help fund the services on which our communities and businesses rely, it is also critical to ensure that businesses in Scotland maintain their competitive advantage. That is why I committed to embark on a review of business rates in advance of the next revaluation to provide the best support we can to business.

The previous administration allowed the poundage rate, used to determine the business rates bill for businesses in Scotland, to be set higher than the rate in England. This damaging policy led to businesses in Scotland paying on average 8.5% more than ratepayers in England for seven continuous years, putting them at a prolonged and significant competitive disadvantage. Moreover, the previous administration outright denied that business rates stimulate growth.

This administration however acknowledges that business rates do play a part in attracting and retaining businesses and has therefore committed to both setting the poundage rate no higher than that set in England and to the Small Business Bonus Scheme, which this year will save Scottish businesses almost six times more than the amount of the Small Business Rate Relief system offered by the last Government.

This consultation delivers on that commitment and seeks views on how the rating system can help stimulate sustainable economic growth and how to improve transparency and streamline the operation of the rating system, including the appeals process.

The next revaluation in 2017 brings with it an opportunity and we will use this time productively to thoroughly and comprehensively review the rating system, listen to business and act on the outcomes of this consultation. Any changes to the rating system resulting from this consultation will be put in place in time for the next revaluation and where early actions can be identified and funded these will be implemented.

While we do not seek to restrict the scope of the review, a balance needs to be struck as we must continue to operate within a severely constrained budget and we must also balance the different needs of different businesses and sectors, who may have conflicting views on how the tax burden is spread fairly and equitably.

This consultation will run for three months, and at the end of that period we will thoroughly assess the responses received. I would urge all those who are interested in business rates taxation - actual and potential business rate taxpayers, representative bodies, professional advisers and agents, and citizens interested in businesses across the spectrum of our business community - to respond to this consultation.

Scotland is already the most competitive place to do business in the UK. I look forward to hearing your suggestions on how we can build and improve on that foundation and continue to prosper as a nation.



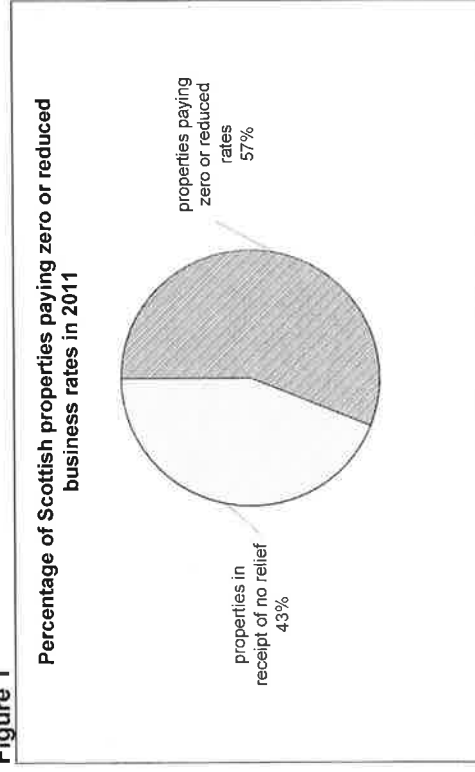
John Swinney MSP

Cabinet Secretary for Finance, Employment and Sustainable Growth

Introduction

1. Business or non-domestic rates are a tax paid on a property by businesses and the public sector alike. In Scotland business rates will contribute around £2.3 billion this year to the Scottish Budget, and the money raised is essential in funding Councils to provide services across Scotland, including services to support businesses.
2. Business rates are also one of the few economic levers currently available to Scottish Ministers to support sustainable economic growth or to raise additional revenue.
3. The majority of premises in Scotland (over 122,000) pay a zero or discounted rates bill because they qualify for one of the Scottish Governments discount or relief schemes, illustrated in figure 1.

Figure 1



How to reply to this consultation

4. Please submit your reply to this consultation by 22 February 2013 to businessratesgeneralenquiries@scotland.gsi.gov.uk using the response form provided at the end of this document in Annex 7. Please also complete the respondent information form to ensure your response is handled correctly.

Scope of consultation

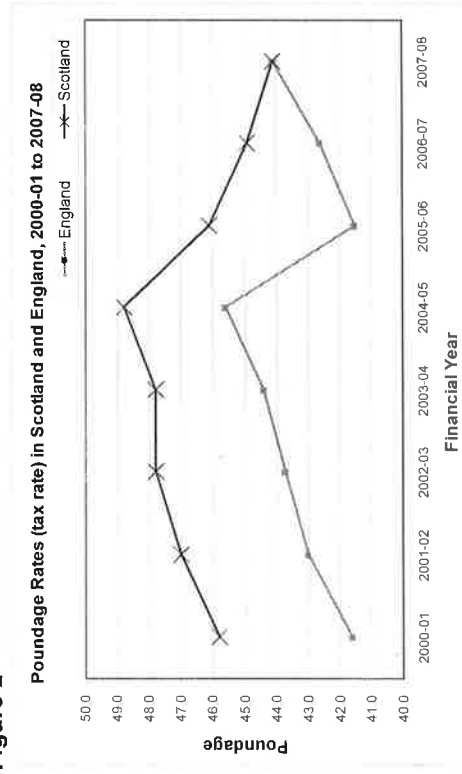
5. This consultation seeks your views on two main areas:
 - how the rating and valuation appeals systems can support businesses and sustainable economic growth; and
 - how to improve transparency and streamline the operation of the rating system.
6. The consultation is set in the context of reforming the rating system, but does not propose changing the underlying principle of business rates as a property based tax.
7. Where any reduction in rates is proposed for a specific business sector by respondents to this consultation, it is important to be conscious that the cost of such a proposal must be met by increases for others or savings identified elsewhere in the rating system.
8. As such, any changes made by Scottish Government as a result of this consultation must balance the competing needs of all businesses and sectors.

Summary of current business rates policy in Scotland

9. Scotland is already the most competitive place to do business in the UK due to the Scottish Government commitment to match the English business rate tax rate (poundage) and the significantly more generous rates discounts (reliefs) on offer compared to the rest of the UK. Despite UK funding cuts, these discounts reduce business rates taxation by more than £500 million a year (see Annex 1). Combined, this package of reliefs has reduced or removed the rates burden for over 122,000 non-domestic properties.

10. Previously, the poundage rate was higher than in England from 2000-01 for seven consecutive years by on average 8.5%, putting every Scottish business at a competitive disadvantage and, for this extended period, Scottish businesses paid more in business rates than their competitors in England. This is illustrated in figure 2. Since 2007-08 the poundage rate has been the same in Scotland as in England.

Figure 2

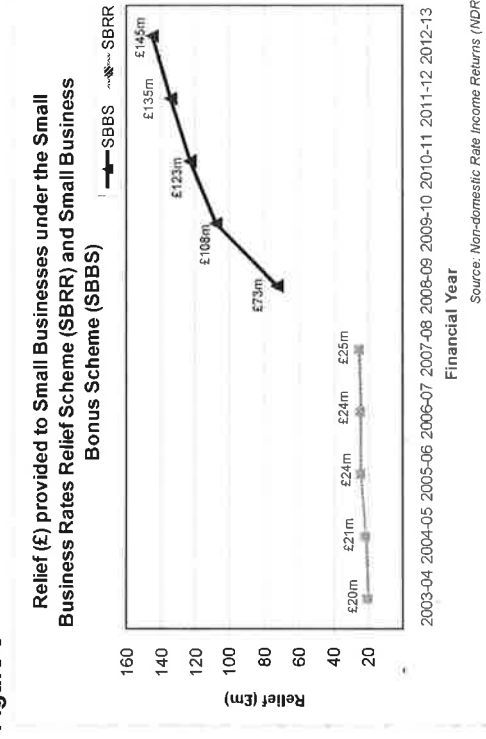


11. Business rates rise annually with inflation (which is measured by September Retail Price Index or RPI). The Scottish Government has introduced a rates deferral scheme for 2012-13 so that businesses can spread the inflation linked rise in the poundage over 3 years (2012-15). Future business rate income estimates already factor in growth in the tax base, which can be through new build properties or improvements to existing properties which increases rateable value. This is called buoyancy.

12. Since 2007, the current Government has introduced the following changes to the business rates system:

- As part of the £500m relief package, the Small Business Bonus Scheme (SBBS) provides discounts of between 25% and 100% and is far more generous than the Small Business Rate Relief offered previously. The amounts of relief awarded under both schemes is shown in figure 3.

Figure 3



Source: Non-domestic Rate Income Returns (NDR)

- The SBBS has reduced taxation for two in five commercial premises with maximum savings of £4,500 in 2012-13. A recipient of SBBS in Scotland can be up to £3,000 better off in 2012-13 than an equivalent property in England, as shown in figure 4.

Figure 4

Property rateable value	Poundage Rate (2012-13)	Pre-relief rates liability (£)	Relief value (£)	Actual 2012-13 rates bill (£) After relief
£10,000	0.45	£4,500	£4,500	£0
£10,000	0.45	£4,500	£1,500	£3,000

- Although it is intended to reform empty property relief from April 2013 onwards, after that date the Scottish empty property relief scheme will still remain significantly more generous than in England and Wales. For example, by retaining full relief for industrial property, continuing to offer standard relief after the first 3 months and creating a new incentive for occupation of some long term empty properties under the Fresh Start scheme.
- The Public Health Supplement increases the rates paid by a small number of very large retailers. Around 240 large retail premises that sell both alcohol and tobacco will be liable for the supplement for a 3 year period between 2012-15.
- In 2012, the Scottish Government established four Enterprise Areas comprising 14 strategic sites across Scotland to support emerging sectors, which will offer a range of incentives including targeted business rates discounts of up to 100% within specific growth sectors.
- Two policies have also recently been introduced to encourage Councils to attract new business into their areas. Firstly the Business Rates Incentivisation Scheme (BRIS) will allow a Council to keep a portion of the additional rates over an agreed annual target to support expenditure on local services. Secondly, a pilot Tax Incremental Financing (TIF) scheme has been introduced which allows Councils to fund infrastructure investment in designated areas by borrowing supported by future increases in business rates as a direct result of the investment.

Background

What are business rates?

13. Business (non-domestic) rates are a property tax which is fully Devolved to Scottish Ministers. They are calculated using the rateable value of a non-domestic (business) property, multiplied by a poundage set nationally by Scottish Ministers less any relief (discount). Usually the owner/ occupier or tenant of the property pays the rates bill.

14. Non-domestic properties include: shops; offices; schools; pubs; hospitals; hotels and factories, along with many other properties that are not classed as domestic property. As a property tax, business rates are not a reflection of profitability, turnover, number of staff employed or output but are a reflection of the value of the property. For example, many public sector properties which make no profit, such as NHS hospitals, pay business rates.

Roles and Responsibilities

15. There are three main bodies involved in the rating system. These are the Scottish Assessors, Councils and the Scottish Government.
 - The **Scottish Assessors**, who are independent of both the Scottish Government and Councils, give all non-domestic property in Scotland a rateable value, which is a legally-defined valuation of a property.
 - **Councils** determine relief eligibility, issue rates bills and collect payments. They use the rates they collect to provide local services, including services to business.
 - The **Scottish Government** sets the annual tax rate (the poundage) used by Councils and currently sets out and funds the national framework for reliefs.
16. Both the Scottish Government and Councils pay rates on much of their own properties. Because of this conflict of interest, neither are involved in the Assessors' independent and apolitical role of valuing individual properties.

How properties are valued for business rates and the revaluation cycle

17. At each revaluation, the Assessors value all non-domestic property based on evidence from a fixed date 2 years previous. The next revaluation is due to come into force on 1 April 2017 based on values fixed at 1 April 2015 (the Tone Date). The reason the Tone Date, which is used across the UK, is set 2 years in advance is to allow fairness (all property is valued on the same date) and to allow Assessors sufficient time to collate and validate rental evidence from all ratepayers.

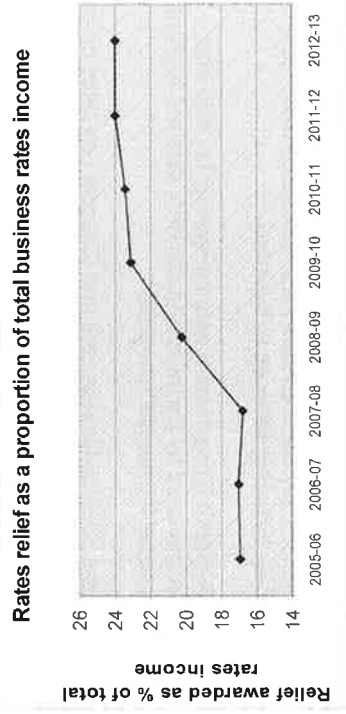
18. At each revaluation the rateable value of all non-domestic properties is reassessed by the Assessor and individual valuations may increase, decrease or remain the same. There may be fluctuations in rateable values within a town or area based on the relative change in rents of different sizes or types of property.
19. Most commercial property is valued based on rental evidence and a property's rateable value is broadly equivalent to a year's fair market rent at the Tone Date. Where there is no rental evidence then the Assessor will use an alternative valuation method, such as an estimation of the rebuild cost of the property. Rateable values of properties can vary from zero to tens of millions of pounds. In order to ensure rateable values are as accurate as possible, ratepayers must provide the Assessors with the information they need at a revaluation.
20. The Scottish Assessors website gives more information about how different properties are valued and also has a searchable database of rateable values of all individual properties. See www.saa.gov.uk for more details.

How business rates are calculated

21. Rates bills are calculated by the Council as a proportion of rateable value. This proportion is called the poundage, which is a pence in the pound tax rate, set annually by Scottish Ministers. As an example, a property with a rateable value of £20,000 would pay a rates bill that was a proportion of this amount. If the poundage was set at 45 pence in the pound (as it has been in 2012-13), the actual annual rates bill issued by the Council would be £9,000. [$£20,000 \times 0.45 = £9,000$]. This amount could be reduced if any relief was applied.
22. For a period prior to 2007, the poundage was calculated separately in Scotland and took into account a different range of factors, including differences in reliefs and appeals systems to ensure that the same amount of income was realised for the Scottish Budget in each year. This meant that in some years, the poundage rate was set higher in Scotland, so for 2 properties with identical rateable values in Scotland and England, the property in Scotland had a higher rates bill than the English property.

23. This practice ended in 2007 when the poundage rate was harmonised and since then identical poundage rates have applied in Scotland and England. However, the more generous relief schemes and appeal system still apply in Scotland, effectively meaning that the poundage is subsidised by the Scottish Government in every year that the rate has been the same as in England. Figure 5 shows the total value of all rates relief awarded, divided by the total business rates collected. This shows that prior to 2007-8 typically relief awarded was around 17% of the total amount collected. In recent years this has increased to 24%.

Figure 5



24. Despite this cost, the Scottish Government has committed to match the English poundage rate for the lifetime of the current Scottish Parliament (up to 2016). This combined with the more generous reliefs compared to the rest of the UK, ensures Scotland remains the most competitive place to do business in the UK and supports sustainable economic growth.
25. Large business properties pay a small supplement on the poundage rate, currently 0.8p, which is used to fund a small portion of the costs of the Small Business Bonus Scheme (SBBS). This is called the Large Business Supplement (LBS).

How business rates are collected and used to provide local services

26. The Scottish Government provides Councils with the vast majority of their funding (approximately 85% of their net revenue expenditure which currently funds services such as education, social work services and roads maintenance). This funding is broken down into revenue grants which are paid directly to Councils by the Scottish Government and non-domestic (business) rates which are collected by Councils themselves.

27. The Scottish Government guarantees Councils overall funding levels through a combination of business rates and the general revenue grant, so if the actual amount of business rates collected reduces below the estimated amount then the Scottish Government must find an equivalent amount to the shortfall from within existing resources. The opposite is also true and an increase in business rates results in a saving in that year to the Scottish Government. Any surpluses or deficits are paid out or recovered from Councils in the calculation of future years distributable business rates totals.

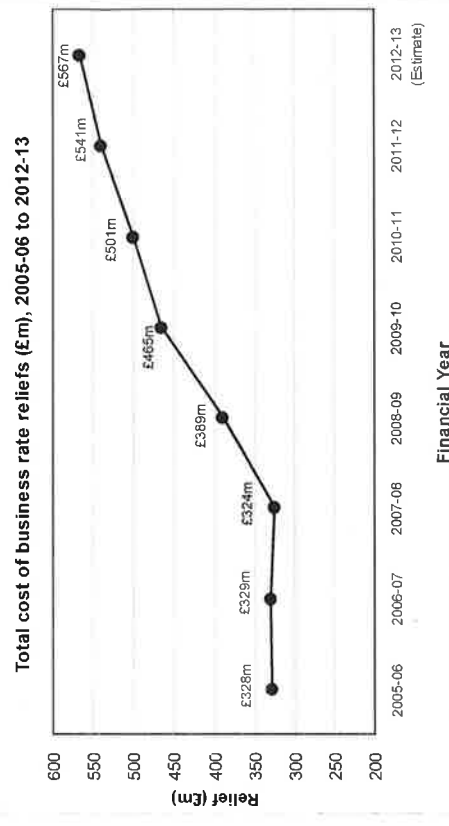
28. From 1 April 2011, the distribution methodology provides that Councils now retain what it is estimated they can collect in business rates rather than the previous policy where it was redistributed on the basis of population shares. A Business Rates Incentivisation Scheme (BRIS) has been introduced from April 2012 to incentivise Councils to maximise existing business rates income and also attract new economic growth by allowing all authorities that exceed their annual business rates target to retain 50% of any additional income for the revaluation period. The BRIS target is based on an estimate of what the Council could reasonably be expected to collect.

How business rates reliefs can be used to stimulate growth

Reliefs

29. In addition to setting the level of the tax rate (the poundage), one of the most direct and transparent ways the rating system can stimulate growth is by offering tax breaks for businesses through various business rates reliefs (discounts). Some reliefs are uniform across the UK, while several others are more generous in Scotland. Reliefs ensure proportionality of taxation and can also provide certainty for ratepayers in particular sectors. Any new reliefs or extensions to current reliefs would need to be funded. Conversely, any reduction in current reliefs could free up additional resources. Figure 6 shows the total value of all reliefs from 2005-06 (when £328m of relief was awarded) to 2012-13 (when it is estimated that the value of relief will increase to £567 million).

Figure 6

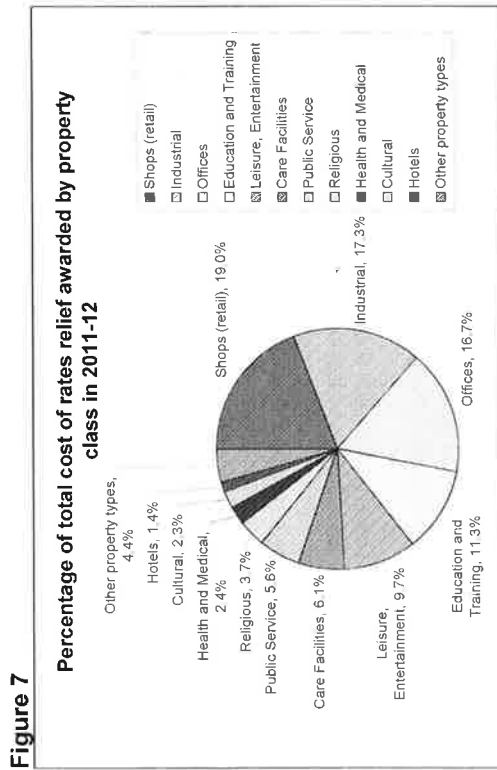


30. Most reliefs are entirely funded by Scottish Government, but some have a small discretionary element where the costs are met 75% by Scottish Government and 25% by the local Council (this is more generous than the UK Government, which meets 25% of the costs of discretionary reliefs in England).

31. The framework for all Scottish reliefs is set nationally by the Scottish Government and eligibility determined locally by Councils. There is currently very limited scope in Scotland for Councils to vary the relief they offer locally (e.g. to attract or support local investment or employment).

32. Data on costs and recipients of current reliefs are at Annex 2. For example, this shows that retail (shops) is the biggest single sector in receipt of relief, and received bill reductions estimated at over £103 million (or 19% of the total relief package of £541 million) in 2011-12. Industrial premises e.g. manufacturing or factories are the next biggest recipient, with over £93 million of rates bill reductions.

33. Figure 7 shows how £541 million rates relief was awarded, split by property type in 2011-12 (which is the most recent year for which year end figures are available). Annex 2 splits this data into further detail.

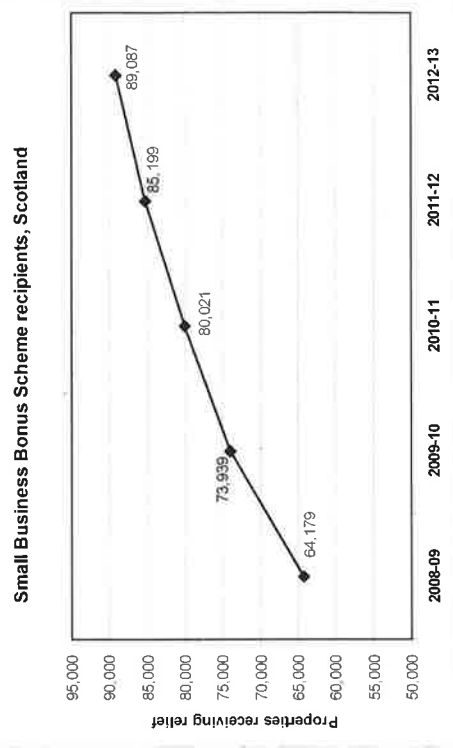


34. Reliefs are open to all properties and occupiers, regardless of whether the occupier is in the private, public or third sector, provided the eligibility criteria are met.

Business rate reliefs which are more generous in Scotland.

- **Small Business Bonus Scheme (SBBS)** – Ratepayers who occupy one or more non-domestic properties with a combined rateable value of £25,000 or less may be eligible for a discount of between 25% and 100%. Two in every five (over 89,000) commercial premises currently pay zero or reduced rates under the SBBS and the number of properties in receipt of the relief in each year since introduction is shown in figure 8. This relief is significantly more generous than other small business rate relief schemes in the rest of the UK. The majority of the cost of the SBBS is funded by the Scottish Government, but a small portion of the costs are funded by large business premises who pay a small supplement towards the costs (this is known as the Large Business Supplement which is currently a 0.8p supplement on top of the 45p standard poundage rate).

Figure 8



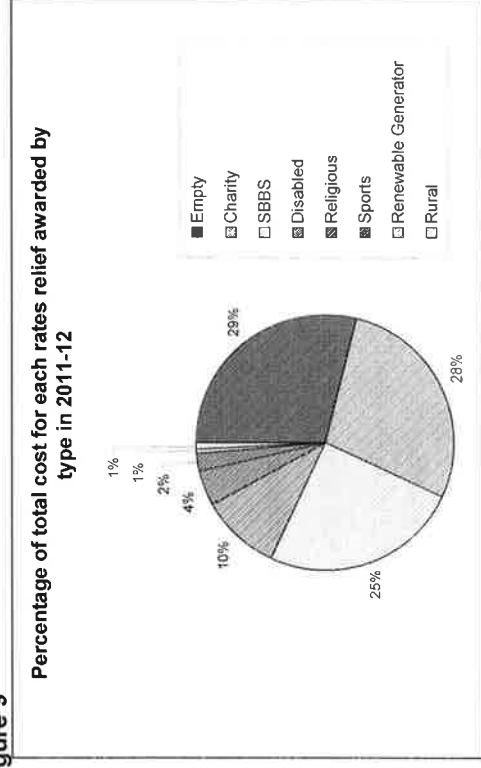
- **Empty/Unoccupied Property** – 100% mandatory rates relief to properties empty for first three months and a 50% discount thereafter (planned to be reformed from 2013 with the 50% discount reducing to 10%). Industrial, listed and properties with a rateable value less than £1,700 qualify for 100% relief for an indefinite period (there are no plans to change this).

Reliefs which are uniform across UK

- **Disabled Persons** – Up to 100% relief for properties used for the care, training or education of disabled persons. Recipients include day care facilities.
- **Religious** – 100% relief for properties used as places of worship.
- **Enterprise Areas** – From April 2012 up to 100% relief is available for eligible growth sectors within set geographic Enterprise Areas. Because of the sector specific nature, this is capped at State aid *de minimis*. Properties occupied by eligible growth sectors are the manufacturing of renewables, life sciences, creative industries and aerospace.
- **Hardship** – Councils have discretion to offer up to 100% relief for businesses suffering severe hardship provided the business occupying the property meets set criteria and it is in the interests of other local tax payers (Councils part fund this relief) to do so.

35. Figure 9 shows how £541 million rates relief was awarded, split by type of relief in 2011-12 (which is the most recent year for which year end figures are available).

Figure 9



- **Renewable Energy Generator** – Stepped discounts of up to 100% for properties that generate renewable energy, capped at State aid *de minimis* (a maximum €200,000 can be awarded over a rolling three year period). Typical recipients include wind farms. This relief is currently unique to Scotland.
- **Rural** – relief for properties that provide key services in settlements designated as rural, including small general stores, post offices, petrol filling stations, small hotels and public houses. Councils have discretion to top this up to 100% relief and can also award up to 100% relief to properties with rateable values less than £17,000 that are beneficial to the local community. Some thresholds are more generous in Scotland.
- **Fresh Start** – The Scottish Government intends to introduce a new relief from 1 April 2013 to incentivise occupation of empty shops and offices, which blight many town centres. It is proposed that a 50% rates discount will be offered for the first year of occupation of some previously long term empty shops or offices, regardless of future use. This will support diversification of town centres. In addition, some empty new build properties will qualify.

Business rate reliefs with more generous funding by Scottish Government

- **Charity/Not for Profit** – 80% mandatory relief for properties occupied by registered charities. Councils have discretion to top this relief up to 100% and award relief of up to 100% to those who operate on a not-for-profit basis. Typical recipients include educational and cultural premises e.g. museums, galleries.
- **Sporting** – 80% mandatory relief for sporting premises including community amateur sports clubs. Councils have discretion to top this up to 100%. Typical recipients include facilities such as golf and bowling clubs.

36. Some current reliefs are sector specific, such as the renewable energy generator relief and in these cases the financial benefit offered must meet competition law and EU State aid rules. As an example, assistance given under many reliefs mentioned previously, including renewable generators, hardship, SBBS and enterprise areas are capped by at State aid *de minimis* (a maximum €200,000 can be awarded over a rolling 3 year period (which depending on exchange rates caps benefit at around £60,000 a year). Any new reliefs or revisions to current relief must always consider State aid and competition law.

37. Other reliefs, such as SBBS, involve completion of simple application forms. The information in the application form allows Councils to assess eligibility and fairness, by minimising the risk of fraudulent applications. Because circumstances change over time recipients may be asked to reapply at intervals to ensure benefit remains focused on those who are entitled.

38. More information on Scottish rates relief schemes can be found at www.scotland.gov.uk/businessrates and at www.scotland.gov.uk/sbbs.

Exemptions

39. In addition to reliefs, some types of property are exempt from rating entirely. These include the following: agricultural land and property; public parks; roads; sporting estates (e.g. grouse shooting lands) offshore renewables; lighthouses; rural ATM machines; sewers and oil and gas pipelines.

Question 1 – Are the current reliefs and exemptions offered appropriate?

Yes No Don't know/No view

Question 1a – Please provide reasons for your answer to Q1. If you answered no, how would you suggest they are refined and how could they be funded?

Question 2 – Should Councils have a new flexibility to introduce and fund relief schemes to reflect local circumstances and priorities?

Yes No Don't know/No view

Question 2a – If you answered yes to Q2, should this new flexibility be:

- a wide power to offer any type of relief to respond to local need or
- limited to extension of current reliefs (e.g. by creation of a new discretionary element to the Small Business Bonus Scheme over and above current thresholds)?

Question 2b – Please provide reasons for your answer to Q2 (and 2a, if applicable).

Question 3 – What do you think the impacts on recipients would be if relief thresholds were confirmed for a number of years in advance?

Question 4 – Should the way reliefs are funded change, for example the split between the Scottish Government and Councils for discretionary reliefs?

Yes No Don't know/No view

Question 4a – If you answered yes to Q4, how would you suggest the funding of reliefs could be changed?

Question 5 – Where relief is awarded to properties in the public sector, should this be handled differently, for example subject to separate reporting arrangements?

Yes No Don't know/No view

Question 5a – Please provide reasons for your answer to Q5.

Other options to support growth

40. The reliefs currently offered could be adapted to refine or remove existing reliefs or to introduce new reliefs. However, any change must be affordable and must be offset by savings identified elsewhere or increases for others.

41. The Scottish Government is also looking at a number of ways to bring empty and unused properties back into use.
42. The recent consultation on the proposed Community Empowerment and Renewal Bill set out a number of ideas developed through discussions with a range of interested parties across the public, private, third and community sectors. In addition the Scottish Government has initiated a Town Centre Review to help breathe new life into Scotland's town centres.
43. Landlords and owners of empty premises are currently the biggest single recipients of rates relief in Scotland. The Scottish Government intends to reform empty property relief from April 2013 to encourage owners of empty properties to bring these back into economic use. This will also offer savings to the Scottish Government (which have already been allocated in future Budgets).

Question 6 – Please provide details of any other suggestions as to how the ratings system could be improved to support growth.

Question 6a – Would there be any costs associated with your suggestion and if so how could these be recouped within the rating system?

Transitional relief

44. Transitional relief is only applied at a revaluation and is a type of relief which is funded entirely by businesses, shifting hundreds of million of pounds of rating liability between different properties. It operates for a pre-determined number of years (the transitional period) and applies equally to all sectors and areas.
45. Transitional relief caps significant bill increases that would have otherwise occurred for properties where the rateable value has risen over a set percentage, and enables adjustment to rates bills to be tapered in over the transitional period. This is funded entirely by limiting reductions for others who would have otherwise have seen their bill reduce by a larger sum.

46. It is important to note that all transitional relief schemes are funded in this way and, unlike all other reliefs, transitional relief is funded entirely by businesses and is not a Government subsidy. It would be unaffordable to run such a scheme as a subsidy.
47. For the vast majority of ratepayers, where the liability changes by a small percentage or where no rates are payable because the property attracts 100% relief, transitional relief has no impact. It is only those that see significant increases or decreases in their bill that for a temporary period either fund or benefit from the scheme.
48. Although there are many different models for transitional schemes, as an illustration, a rates bill for a property which would have increased by say 50% in a revaluation year is capped at 25% for the first year (this is the upper cap), 30% for year 2 and 40% for year 3. In years 4 and 5 there is no cap and the full bill is due.
49. Conversely where a rates bill should have otherwise have fallen by say 50% the full value of those savings are not passed on and some of the saving is held back to reduce the impact on those that have seen their bill rise. As an illustration, if a business was due to see a 50% bill reduction, it would only receive a 25% reduction in the first year (this is the lower cap), 30% in year 2 and 40% in year 3. In each year the balance funds the upper cap for those who benefit from the transitional scheme. In years 4 and 5 the full reductions due would be passed on.
50. Transitional relief can run for several years (up to the date when the next revaluation comes into force) although if two schemes run consecutively for the entire revaluation period the result is that a small number will never see the full increase or savings that are due to them.
51. Transitional schemes can have the unintended effect of one region or sector effectively subsidising another. For the 2010 revaluation, the Scottish Government chose not to implement a Transitional Relief Scheme because evidence showed that the main beneficiary would have been the public sector at the expense of the private sector. Given the economic circumstances at the time, transferring tens of millions of pounds of rating liability in this way was not viewed to be supportive of sustainable economic growth.

52. The decision not to have a transitional relief scheme for the 2010 revaluation was made without prejudice to future revaluations. Any decision on transitional relief in 2017 will be informed by the evidence available and also the views expressed in response to this consultation.

53. To ensure that a transitional scheme is cost neutral, the level at which the upper cap (i.e. the maximum percentage a bill can increase) is set determines where the lower cap is set. If the upper cap is set at a relatively low level, it follows that the lower cap must also be set at a low percentage for the scheme to be cost neutral.

54. Evidence on the main beneficiaries and those who would fund the subsidy at the 2017 revaluation will not be known until close to the revaluation date.

Question 7 – What are your views on transitional relief at 2017 and future revaluations?

Appeals

55. It is important to have an appeal system in place to allow ratepayers to challenge the Assessors determination of the appropriate rateable value for each property. This appeals system should be fair, efficient and proportionate.

56. Anyone can appeal within 6 months where they are a new occupier of a property. In addition to new occupation, there are two main types of appeals. Revaluation appeals, which can be lodged within 6 months of a revaluation taking place and Material Change in Circumstance appeals, which can be lodged at any time if it can be demonstrated that the rental of a property has been affected by certain external factors e.g. prolonged road works.

57. The current scope for appeals in Scotland is more favourable to the Scottish ratepayer than the equivalent appeals system in place in England and the financial risk sits entirely with the Scottish Government, which must bear the cost of any loss in overall business rates income resulting from a successful appeal. There is no risk to the ratepayer in the current system as appeals are free to lodge, carry no risk to the ratepayer of an increase in rating liability and allows multiple appeals to be lodged on a single property.

58. Valuation appeals are part of an independent legal process and progress through a series of stages. The vast majority (over 90%) of appeals are resolved through negotiation between the Assessor and the ratepayer. If appeals cannot be resolved in this way, then they progress to more formal hearings at the Valuation Appeal committees, Lands Tribunal and ultimately, the Lands Valuation Appeal Court.

59. There is no suggestion of removing the right of appeal, but the current system does provide considerable incentive to lodge speculative or blanket appeals, which can create hold ups in the appeal system for genuine claimants. Streamlining the appeals system or measures to reduce speculative appeals could help businesses by allowing appeals to be processed quicker and free up resource.

60. There are a variety of ways the number of speculative appeals could be reduced to speed up other claims. These could include, but are not limited to:

- Introducing an element of risk for the ratepayer that allows the rateable value of a property to be increased as well as decreased at appeal.
- Some countries charge a small fee, which could be linked to rateable value and this may generate some additional income, which could be used to support other businesses or fund streamlining of the appeals system.
- Limiting the number of appeals for any property.
- Variations to the time frame to lodge appeals or the scope for lodging.
- Penalties for those who fail to provide evidence to the Assessors about their property in an attempt to bypass the usual process used by others and instead lodge appeals.

Question 8 – What are your views of the current appeals system?

Question 9 – Please provide details of any other reform of the appeals system that you think would be beneficial to businesses. For example, how could the process be improved or speeded up?

Transparency and Openness

61. Central to any tax system should be transparency. There are a wide range and number of ratepayers, with different levels of understanding of the business rates system, but do you have any view on how to increase transparency / understanding.

Question 10 - In what ways do you think the transparency of the rating system could be improved?

Compliance

62. With any tax system there will always be those who seek to avoid payment through various means, either fraudulently or through loopholes. This is often at the expense of businesses who comply fully, and may be in competition with those who avoid payment. Closing any loopholes may create additional revenue, which could be used to fund other priorities or extend support to other businesses. The Scottish Government will continue to monitor and consider what actions are necessary.

Question 11 - Do you support the general principle that tax avoidance in the rating system should be closed where possible?

Yes No Don't know/No view

Question 11a – Please provide reasons for your answer to Q11.

Question 12 - Do you have any comments you wish to make in relation to business rates?

ANNEX 1

Estimated business rates relief awarded for current financial year (2012-13) and 2 years prior (actual) and 2 years forward (estimate)

In £ million

Figure 10

Relief	2010-11 Actual	2011-12 Actual	2012-13 Estimate	2013-14 Estimate	2014-15 Estimate	Total
Empty*	146	157	154	136*	140*	733*
Charity	137	151	164	160	165	777
SBBS	123	135	145	151	157	711
Disabled	52	54	56	57	58	277
Religious	24	24	24	25	25	122
Sports	11	12	13	13	13	62
Renewable Generator	4	4	5	5	5	23
Rural Enterprise Areas	4	4	4	4	5	22
Fresh Start [#]	-	-	2	6	12	20
Total	501	541	567	559*	582*	2,750*

* Figures are after proposed reform of empty property relief from April 2013 which reduces cost of relief by an estimated £18m per year.

[#] and [#] assume Royal Assent for Local Government Finance (Unoccupied Properties) (Scotland) Bill and Parliamentary approval of future Regulations to reform empty property relief.

All figures are rounded to nearest £m and therefore totals may not sum

Number and Rateable Value of Non Domestic Properties on Valuation Rolls

The table below shows number of properties and total rateable value, by Assessor's properties category.

Reliefs will significantly reduce actual bills paid.

Figure 12

Assessors Property Classification	All Scotland	
	No. of properties	Total rateable value of all properties (£)
Advertising	2,126	8,280,774
Care Facilities	3,058	103,866,670
Communications	347	15,117,935
Cultural	1,395	46,814,865
Education And Training	3,857	514,468,990
Garages And Petrol Stations	4,445	66,890,185
Health Medical	3,160	207,409,465
Hotels Etc	4,871	185,329,474
Industrial	45,960	1,121,759,860
Leisure, Entertainment	20,387	232,213,018
Offices Including Banks	38,110	1,124,852,008
Other	13,111	89,777,583
Petrochemical	143	111,947,905
Public Houses	3,873	110,227,365
Public Service Subjects	10,024	321,383,203
Quarries, Mines	692	26,687,910
Religious	6,297	54,428,867
Shops	52,865	1,612,200,321
Sporting	3,357	19,145,750
Utilities	586	733,674,710
Total - all properties	218,664	6,706,476,858

Report generated from SAA website at 07:57 16 Oct 2012

0 indicates no relief estimated, - Relief awarded totalled less than £50,000. Excludes zero rated properties (rateable value = 0) as no rates are paid. The total cost of each relief is taken from the 2011-12 Notified returns provided by councils to the Scottish Government. Estimates of the total amount of relief by property class are derived from a separate snapshot of billing system data provided by councils to the Scottish Government, and applied to the total cost of relief by property class. Estimates of the amount of each relief by sector are based on the distribution of relief across property sectors from the billing system snapshot data. * There are over 218,000 properties on valuation rolls, so only few examples of the type of property contained in each class are given. This column is not an indicator of the exact property types who receive each relief.

Property class (Sector)	Some examples of type of property in class *	Estimate of Business Rates Relief Awarded (£million)																								
		Advertising	Care Facilities	Communications	Cultural	Education and Training	Garages and Petrol Stations	Health and	Medical	Hotels	Industrial															
	Billboard, advertising stance	0.1	33.2	0	0.1	12.2	61.4	0	5.3	13.2	7.5	93.4	52.3	90.6	6.0	-	5.6	30.2	0.4	20.3	103.1	2.2	4.3	541.4		
	Care home/facility, hospice	0	0	0	0	0	0	0	0.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Radar / TV relay, emergency services communication	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Museum, gallery, theatre	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Council independent school, university, training facility	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Petrol filling station, garage, lock-up, motorway services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Hospital, health centre, veterinary/ dental surgery	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Guest house, inn, bunkhouse, factory, workshop, warehouse	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Hotels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Leisure, sports centre, swimming baths	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Entertainment caravan park, cinema, gym	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Offices Banks, offices	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other Car park, kennel, stable, market	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Petrochemical Oil depot, pipeline, refinery	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Public Houses Pubs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Public Service Village hall, airport, fire station, public toilet, community centre	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Quarries, Mines Peat moss, landfill site, mine	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Religious Places of worship	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Shops (retail) Post Office, shop, cafe, salon	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sporting Fishing hut, tennis/ bowling club, Utilities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total cost of relief	157.1	23.8	151.1	12.0	4.2	134.7	54.4	4.1	541.4	4.3	541.4	4.3	541.4	4.3	541.4	4.3	541.4	4.3	541.4	4.3	541.4	4.3	541.4	4.3	541.4

Figure 11

How business rates relief was awarded by sector in 2011-12 (in £ million)

Small Business Bonus Scheme (SBBS) official statistics for 2012
(published 24 October 2012)

The table below shows number of properties in receipt of SBBS, split by Local Authority area.

Figure 13

	Number of properties in receipt of SBBS in 2012
Scotland	89,087
Aberdeen City	1,975
Aberdeenshire	5,170
Angus	2,190
Argyll & Bute	4,220
Clackmannanshire	741
Dumfries & Galloway	4,079
Dundee City	1,952
East Ayrshire	1,534
East Dunbartonshire	1,068
East Lothian	1,556
East Renfrewshire	737
Edinburgh, City of	6,691
Eilean Siar	821
Falkirk	1,879
Fife	5,516
Glasgow City	7,962
Highland	8,383
Inverclyde	921
Midlothian	1,127
Moray	1,863
North Ayrshire	2,477
North Lanarkshire	3,576
Orkney Islands	1,132
Perth & Kinross	3,991
Renfrewshire	2,503
Scottish Borders	3,489
Shetland Islands	671
South Ayrshire	2,063
South Lanarkshire	3,597
Stirling	2,155
West Dunbartonshire	1,111
West Lothian	1,937

Glossary

Appeal - The valuation appeals system allows a ratepayer to challenge the Assessors rateable value for their property.

Assessor - An independent public official who determines the rateable value of all properties entered on the valuation roll.

Business rates - A property based tax, used to fund local services provided by the Council, including those provided to businesses. The rating system is administered by Councils on behalf of the Scottish Government.

Large Business Supplement (LBS) - a supplement paid in addition to the standard poundage by larger properties used to fund part of the cost of the Small Business Bonus Scheme (SBBS). The remaining majority of the cost of SBBS is funded from the Scottish Government Budget.

In 2012-13 the LBS is 0.8 pence and this is paid by properties where the rateable value is over £35,000. The 0.8p rate for the LBS is currently the same as in England, although in Scotland far fewer properties proportionally pay as the threshold at which property becomes eligible to pay is set significantly higher in Scotland (£35,000, as opposed to £18,000 in England or £25,500 in London)

Poundage - A pence in the pound tax rate that is multiplied by the rateable value to calculate the rates Bill for any property (before relief). In 2012-13 the poundage is 45p so a property with a rateable value of £20,000 would have a rates bill of £20,000 x 45 /100 = £9,000. In England the poundage is usually called the multiplier or Uniform Business Rate (UBR).

Rateable value - For most property this is the Assessors determination of a years annual rent on the open market.

Relief - A discount/ reduction applied to the rates bill of eligible properties. Most reliefs are funded by the Scottish Government.

Revaluation - All properties are reassessed by the Assessors at a revaluation. The last revaluation was in 2010, the next will be in 2017.

Revaluation date (also known as the Effective Date) - This is the date that the Assessors new rateable value for the property becomes effective and rates based on the value become chargeable. For the purposes of the 2010 Revaluation all values for existing properties are effective from 1 April 2010.

State aid - State aid refers to forms of assistance, including financial assistance from a public body, or publicly-funded body, which has the potential to distort competition and affect trade between member states of the European Union. The European Commission monitors and controls State aid in the EU. To meet EU requirements the assistance given under several reliefs including renewable generators, hardship, SBBS and enterprise areas are capped by at State aid *de minimis* (meaning a maximum of €200,000 can be awarded over a rolling 3 year period (which depending on exchange rates caps benefit at around £60,000 a year). Business rate relief must always consider State aid.

Tone date - The date at which all properties are valued by the Assessor, 2 years before the revaluation date. Using a single date for all properties ensures fairness and allows the Assessor sufficient time to collect evidence from ratepayers. The next tone date will be 1 April 2015 for the 2017 revaluation.

Valuation Roll - A record of all non-domestic (business) premises valued by the Assessor. Valuation rolls are searchable online at www.saa.gov.uk

More information

How to reply to this consultation

Please submit your reply to this consultation by 22 February 2013 to businessratesgeneralenquiries@scotland.gsi.gov.uk using the response form provided. Please also complete the respondent information form to ensure your response is handled correctly.

To keep up to date with this consultation and wider measures to support sustainable economic growth, please follow Scottish Government Economy on Twitter [@scotgoveconomy](https://twitter.com/scotgoveconomy)

Scottish Government

Includes information on reliefs, appeals and a calculator which allows annual rating liability to be calculated.
<http://www.scotland.gov.uk/businessrates>

Small Business Bonus Scheme.
www.scotland.gov.uk/sbbs

Valuation appeal and Small Business Bonus Statistics.
<http://www.scotland.gov.uk/Topics/Statistics/Browse/Local-Government-Finance/NDR-Rates-Relief/>

Scottish Assessors Association

Contains a search facility that allows the rateable value of property to be found and has information on how different properties are valued through practice notes.

www.saa.gov.uk

Councils

Councils administer the rates system and contact details for all councils can be found at

<http://www.scotland.gov.uk/Topics/Government/local-government/17999/11199/contact>

ANNEX 7



27 November 2012

Dear Sir/Madam

Supporting Business – Promoting Growth Business Rates Consultation

Responding to this consultation paper

We are inviting written responses to this consultation paper by **22 February 2013**. Please email your response with the completed Respondent Information Form (see "Handling your Response" below) to:

BusinessRatesGeneralEnquiries@scotland.gsi.gov.uk

If you don't have internet access, you may post your response to the address below.

Local Government Finance Unit
Scottish Government
Area 3J North
Victoria Quay
Edinburgh
EH6 6QQ

If you have any queries, please email

BusinessRatesGeneralEnquiries@scotland.gsi.gov.uk

We would be grateful if you would use the consultation questionnaire provided.



This consultation, and all other Scottish Government consultation exercises, can be viewed online on the consultation web pages of the Scottish Government website at <http://www.scotland.gov.uk/consultations>.

The Scottish Government has an email alert system for consultations,

<http://register.scotland.gov.uk>.

This system allows stakeholder individuals and organisations to register and receive a weekly email containing details of all new consultations (including web links). It complements, but in no way replaces SG distribution lists, and is designed to allow stakeholders to keep up to date with all SG consultation activity, and therefore be alerted at the earliest opportunity to those of most interest. We would encourage you to register.

Handling your response

We need to know how you wish your response to be handled and, in particular, whether you are happy for your response to be made public. Please complete and return the **Respondent Information Form** which forms part of the consultation questionnaire attached to this letter as this will ensure that we treat your response appropriately. If you ask for your response not to be published we will regard it as confidential, and we will treat it accordingly. All respondents should be aware that the Scottish Government are subject to the provisions of the Freedom of Information (Scotland) Act 2002 and would therefore have to consider any request made to it under the Act for information relating to responses made to this consultation exercise.

Next steps in the process

Where respondents have given permission for their response to be made public and after we have checked that they contain no potentially defamatory material, responses will be made available to the public in the Scottish Government Library (see the attached Respondent Information Form), these will be made available to the public in the Scottish Government Library and on the Scottish Government consultation web pages. You can make arrangements to view responses by contacting the SG Library on 0131 244 4552. Responses can be copied and sent to you, but a charge may be made for this service.

What happens next ?

Following the closing date, all responses will be analysed and considered along with any other available evidence.



Supporting Business – Promoting Growth

Please complete along with Response Form and email to BusinessRatesGeneralEnquiries@scotland.gsi.gov.uk

Question 1 – Are the current reliefs and exemptions offered appropriate?

Yes No Don't know/No view

Question 1a – Please provide reasons for your answer to Q1. If you answered no, how would you suggest they are refined and how could they be funded?

Question 2 – Should Councils have a new flexibility to introduce and fund relief schemes to reflect local circumstances and priorities?

Yes No Don't know/No view

Question 2a – If you answered yes to Q2, should this new flexibility be:

- a wide power to offer any type of relief to respond to local need or
- limited to extension of current reliefs (e.g. by creation of a new discretionary element to the Small Business Bonus Scheme over and above current thresholds)?

4. Are you in receipt of any Rates Relief at the Moment?

Yes No

5. If you answered yes to Q4, what Rates Relief do you receive? Please tick all that apply.

- Charity SBBS Disabled Religious Rural
- Sports Renewable Generator Enterprise Area Empty Property
- Other Please state.....

7. Permissions - I am responding as...

Individual / Group/Organisation

(a) Do you agree to your response being made available to the public (in Scottish Government library and/or on the Scottish Government web site)?

Please tick as appropriate Yes No

Where confidentiality is not requested, we will make your responses available to the public on the following basis

Please tick ONE of the following boxes

Yes, make my response, name and address, all available or

Yes, make my response available, but not my name and address or

Yes, make my response and name available, but not my address

(b) We will share your response internally with other Scottish Government policy teams who may be addressing the issues you discuss. They may wish to contact you again in relation to this consultation exercise.

Are you content for Scottish Government to contact you again in relation to this consultation exercise?

Please tick as appropriate Yes No

(c) The name and address of your organisation will be made available to the public (in the Scottish Government library and/or on the Scottish Government web site).

Are you content for your response to be made available?

Please tick as appropriate Yes No

(d) We will share your response internally with other Scottish Government policy teams who may be addressing the issues you discuss. They may wish to contact you again in relation to this consultation exercise.

Are you content for Scottish Government to contact you again in relation to this consultation exercise?

Please tick as appropriate Yes No

Please ensure you email this form along with your response to BusinessRatesGeneralEnquiries@scotland.gsi.gov.uk by 22 February 2013

Thank you.

Continuation Sheet

Please state clearly which question(s) you are answering.

Please return the questionnaire including your respondent information for to BusinessRatesGeneralEnquiries@scotland.gsi.gov.uk



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