Our Ref: SBBSTR2023

Your Ref:

Contact: Revenues Team

Tel: 01698-403213

E-mail: businessrates@northlan.gov.uk

Date:

 **Chief Executive’s Office**

 Elaine Kemp

 Chief Officer (Finance)

 Civic Centre

 Windmillhill Street

 Motherwell ML1 1AB

 www.northlanarkshire.gov.uk

**The Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2023**

**Small Business Bonus Scheme (SBBS) – Amendments From 1 April 2023**

**NON DOMESTIC RATES**

**RATES REFERENCE NUMBER:**

**RATEPAYER:**

**SUBJECT ADDRESS:**

I am writing to your regarding changes to the Small Business Bonus Scheme introduced by the Scottish Government which take effect from 1 April 2023.

The updated scheme is as follows: -

|  |
| --- |
| **One Property** |
| Rateable Value of less than £12,000 will still receive 100% SBBS |

|  |
| --- |
| **One property with a Rateable Value of between £12,001 and £15,000**  |
| The relief will taper from 100% to 25% |

|  |
| --- |
| **One property with a Rateable Value of between £15,001 and £20,000** |
| The relief will taper from 25% to 0% |

**Multiple Properties**

**Cumulative Rateable Value % Relief**

Under £12,000 100%

£12,000 and £35,000 25% on each property which is £15,000 or less

Properties with Rateable Value between £15,001 and £20,000 will received tapered relief in the same way as one property as above

**Properties with cumulative rateable value of over £35,000 will not receive any SBBS**

Car parks, car spaces, advertisements and betting shops will be excluded from eligibility for SBBS from 1 April 2023.

**Small Business Transitional Relief**

If your property is no longer eligible for or has a reduction in Small Business Bonus Scheme relief the Scottish Government has introduced Transitional Relief from 1 April 2023 to reduce the impact. The maximum increase in the rates liability compared to 31 March 2023 will be capped as follows: -

2023/24 £600

2024/25 £1,200

2025/26 £1,800

If you wish to apply for this Transitional Relief you must fill in the attached application form and return to the contact details above.

Should you require further information or assistance please contact the Business Rates Team using any of the contact methods detailed above.

In the meantime, rates should be paid in accordance with the Rates notice issued.

Yours faithfully



## Elaine Kemp

**Chief Officer (Finance)**

**SMALL BUSINESS TRANSITIONAL RELIEF APPLICATION FORM**

**SUBJECT ADDRESS:**

**QUESTION 1:**  **RATEPAYER NAME**

Please provide full details of the Ratepayer (person(s) / business liable to pay the rates on the above property).

Ratepayer (check person or company named on your non-domestic rates bill):

|  |
| --- |
|  |

Legal Structure of the Ratepayer (Please put an ‘X’ in the relevant box) –

|  |  |
| --- | --- |
| *Individual*  |  |
| *Sole Trader*  |  |
| *Partnership* |  |
| *Private Limited Company (LTD)*  |  |
| *Public Limited Company (PLC)*  |  |
| *Limited Liability Partnership (LLP)*  |  |
| *Charitable Organisation* |  |

|  |  |  |  |
| --- | --- | --- | --- |
| *Other (Please State)* |  |  |  |

*IF APPLICABLE,*

*Companies House Registration number or Charity Registration number*:

(Company number eg: 03493961)

|  |
| --- |
|  |

I would be obliged if you could confirm the following information to allow me to consider applying the appropriate SBTR: -

**QUESTION 2:**

**Was the property occupied on 31 March 2023? (please tick the appropriate box)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Yes**  |  |  | **No** |  |

**QUESTION 3:**

**Were you in receipt of Small Business Bonus Scheme Relief (SBBS) relief on 31 March 2023? (please tick the appropriate box)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Yes**  |  |  | **No** |  |

**Declaration**

Please read this declaration carefully before you sign and date it.

I am duly authorised by the Ratepayer to make the application.

I declare that the information given on this form is correct and complete to the best of my knowledge.

I authorise the Council to make any necessary enquiries to check the information.

I authorise the Council to cross check the information with other Councils in Scotland.

I undertake to advise the Council of any change of circumstances, including the occupation / vacation of any other property I may occupy in Scotland which may affect liability for Non-Domestic Rates Relief.

I understand that if I give information that is incorrect or incomplete or fail to report changes in circumstances, I (or the Ratepayer I represent) may be prosecuted.

I understand that the Council will reclaim any incorrectly awarded Non-Domestic Rates Relief.

I have read and understand the privacy notice accompanying this relief application.

I claim the above relief from non-domestic rates liability.

**Applicant Name: Telephone No:**

**Capacity (e.g. Owner; Tenant Agent; Employee):**

**E-mail Address:**

**Contact Address:**

**Your**

**Signature: Date:**

**When completed, this form should be returned as detailed below: -**

**by email to:** businessrates@northlan.gov.uk

**by post to:**

North Lanarkshire Council

PO Box 9060

Civic Centre

Motherwell

ML1 1AB

**PRIVACY NOTICE**

**Who we are?**

North Lanarkshire Council is a local authority established under the Local Government etc. (Scotland) Act 1994. Its head office is located at Civic Centre, Windmillhill Street, Motherwell, ML1 1AB and you can contact our data protection officer by post at this address or by email at DataProtection@northlan.gov.uk

**Why may we require your personal information and what do we do with it?**

In order to administer non-domestic rates bills and determine for instance eligibility for non-domestic rates reliefs, we may require personal information relevant to your non-domestic property.

We may also use your information, as required, to verify your identity, contact you by post, email or telephone and to maintain our records.

In order to increase transparency around the use of public funds for non-domestic rates relief awards, information associated with the awarding of the non-domestic rates reliefs will be published on the local authority’s website. This information may include the liability holder (company or sole trader name), non-domestic property information (including relevant property reference numbers), the date of the relief award, type of relief award, gross bill and net bill.

This information may also be analysed internally to help us improve our services.

This data sharing is in accordance with our Information Use and Privacy Policy and covered in our full privacy statement on our website. It also forms part of our requirements in line with our Records Management Plan approved in terms of the Public Records (Scotland) Act 2011.

**Legal basis for using your information**

You can find more details about this on our website at www.northlanarkshire.gov.uk. Processing your personal information may be necessary for the awarding of the relief. If you do not provide us with the information we have asked for then we may not be able to provide this service to you.

**Who do we share your information with?**

We are legally obliged to safeguard public funds so we are required to verify and check your details internally for fraud prevention. We may share this information with other public bodies (and also receive information from these other bodies) for fraud-checking purposes. We are also legally obliged to share certain data with other public bodies, such as other local authorities or Her Majesty’s Revenue and Customs and will do so where the law requires this. In order to meet our legal obligations and to promote openness & transparency around the use of public funds and the awarding of non-domestic rates reliefs, relief recipients should be aware that the details of all relief awards will be published on the Local Authority website.

We will also generally comply with requests for specific information from other regulatory and law enforcement bodies where this is necessary and appropriate. Your information is also analysed internally to help us improve our services. This data sharing is in accordance with our Information Use and Privacy Policy and covered in our full privacy statement on our website. It also forms part of our requirements in line with our Records Management Plan approved in terms of the Public Records (Scotland) Act 2011.

Your information will be shared with the Scottish Government for the purposes of analysis. This data-sharing is in accordance with our Information Use and Privacy Policy and covered in our full privacy statement on our website. It also forms part of our requirements in line with our Records Management Plan approved in terms of the Public Records (Scotland) Act 2011. The Scottish Government may also publish compiled lists of relief award recipients.

**How long do we keep your information for?**

We only keep your personal information for the minimum period amount of time necessary. Sometimes this time period is set out in the law, but in most cases it is based on the business need. We maintain a records retention and disposal schedule which sets out how long we hold different types of information for. You can view this on our website at www.northlanarkshire.gov.uk or you can request a hard copy from the contact address stated above.

**Your rights under data protection law?**

* **access to your information** – you have the right to request a copy of the personal information that we hold about you.
* **correcting your information** – we want to make sure that your personal information is accurate, complete and up to date. Therefore you may ask us to correct any personal information about you that you believe does not meet these standards.
* **Deletion of your information** – you have the right to ask us to delete personal information about you and where:
1. you think that we no longer need to hold the information for the purposes for which it was originally obtained
2. you have a genuine objection to our use of your personal information – see Objecting to how we may use your information below
3. our use of your personal information is contrary to law or our other legal obligations.

**Objecting to how we may use your information**

You have the right at any time to tell us to stop using your personal information for direct marketing purposes.

**Restricting how we may use your information**

In some cases, you may ask us to restrict how we use your personal information. This right might apply, for example, where we are checking the accuracy of personal information that we hold about you or we are assessing the objection you have made to our use of your information. This right might also apply if we no longer have a basis for using your personal information but you don't want us to delete the data. Where this right is realistically applied will mean that we may only use the relevant personal information with your consent, for legal claims or where there are other public interest grounds to do so.

Please contact us as stated above if you wish to exercise any of these rights.

**Information you have given us about other people**

If you have provided anyone else’s details on this form, please make sure that you have told them that you have given their information to North Lanarkshire Council. We will only use this information to process and administer your claim. If they want any more information on how we will use their information they can visit our web site at www.northlanarkshire.gov.uk or by email at DataProtection@northlan.gov.uk

**Complaints**

We aim to directly resolve all complaints about how we handle personal information. If your complaint is about how we have handled your personal information, you can contact the Council’s Data Protection Officer by email at DataProtection@northlan.gov.uk .

However, you also have the right to lodge a complaint about data protection matters with the Information Commissioner's Office, who can be contacted by post at: Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire, SK9 5AF. By phone on 0303 123 1113 (local rate) or 01625 545 745. Visit their website for more inform