



# COMHAIRLE NAN EILEAN SIAR

Sandwick Road, Stornoway, Isle of Lewis HS1 2BW  
Rathad Shanndabhaig, Steornabhagh, Eilean Leòdhais HS1 2BW

## SMALL BUSINESS BONUS SCHEME APPLICATION FOR RELIEF

*Before completing this form, please read the notes overleaf*

Please enter below, details of **ALL** your business properties in **SCOTLAND** including any which are empty.

### Part 1: Non-Domestic properties in the Western Isles

Account Number as shown on your latest rates bill(s)	Rateable value	Address of property	Please state what the property is used for and by whom if not the ratepayer? If not currently in use, please state "empty"

Are you the ratepayer for any other properties in Scotland not on the Western Isles (including empty properties)?

Yes  No

If you are liable for other properties in Scotland please complete part 2 of the form.

### Part 2: Non-Domestic properties in other Local Authority areas in Scotland.

(Please note that you will need to apply separately to the relevant Council to claim relief for these properties)

Account Number as shown on your latest rates bill(s)	Rateable value	Address of property

I declare that the information contained in this form is complete and correct to the best of my knowledge and that I will inform the Comhairle immediately if there is any change to the total Rateable Value of, or the number of, properties belonging to my business.

Signature ..... Date .....

Name in block capitals .....

Email ..... Telephone .....

*Please send the completed form to the address or email shown overleaf*

The Small Business Bonus Scheme is intended to provide relief for each of Scotland's small businesses whose premises have a rateable value of £20,000 or less and a cumulative rateable value for all premises of £35,000 or less. The £35,000 upper limit was deemed to represent the best balance between affordability and helping the largest number of businesses which would benefit the most.

The relief amounts available changed from 1 April 2023 which is shown in the table below.

Rateable Value for single properties in Scotland	Small Business Bonus Scheme Rates Relief
£12,000 or less	100% relief
£12,001-£15,000	Sliding scale from 100% to 25%
£15,001-£20,000	Sliding scale from 25% to 0%

Rateable Value of <b>ALL</b> properties owned for ratepayers with more than one property	Small Business Bonus Scheme Rates Relief
£12,000 or less	100% relief on each property
£12,001-£35,000	25% on each property with a rateable value of £15,000 or less  Sliding scale from 25% to 0% for each property with a rateable value from £15,001 to £20,000

The property **MUST** be in use to qualify for Small Business Bonus Scheme and you may be required to provide evidence of use.

## Application Procedure for the Bonus Scheme

Businesses are required to apply to each local authority in which the business has a property in Scotland. Businesses will have to provide details of all properties owned, leased and (where vacant) entitled to occupy in Scotland.

**To determine the exact amount of relief to be awarded, the Comhairle requires complete, accurate and up-to-date information on each of the business's properties in Scotland. To apply please complete the application form overleaf and return it to the address shown below.**

### **SUBSIDY CONTROL**

Rate relief or remission may be classed as a Subsidy and there is currently a ceiling of £315,000 aid that can be granted over a three year period. **If you consider that you have already received in excess of, or close to, this as rate relief and/or funding from any public body over the past three years, please contact us with details.**

Further information regarding the Small Business Bonus Scheme is available on our website or alternatively contact the address overleaf or alternatively: -

**Phone: 01851 822645**

**E-mail: [Rates@cne-siar.gov.uk](mailto:Rates@cne-siar.gov.uk)**

This authority is required by law to protect the public funds it administers. It may share information provided to it with other bodies responsible for auditing or administering public funds, in order to prevent and detect fraud.

More information can be found at <https://www.cne-siar.gov.uk/your-council/data-protection/>