



## Non Domestic Rates Application for Small Business Bonus Scheme Relief - Shooting Rights & Deer Forests

ACCOUNT REF NO: 


Argyll & Bute Council  
Financial Services  
Kintyre House  
Snipefield Industrial Estate  
Campbeltown  
PA28 6SY

Tel: 01586 555249  
E-mail: ndr@argyll-bute.gov.uk

Date of Issue:

The Small Business Bonus Scheme (SBBS) provides rate relief to eligible non-domestic properties in Scotland. The scheme was reformed with effect from 1st April 2023. 100% relief will continue to be available for properties with a rateable value up to £12,000 fulfilling certain criteria.

### Single Entry in the Valuation Roll

Where a ratepayer has a single non-domestic property entered in the Valuation Roll, relief is awarded as follows:

Rateable Value range (for ratepayers with a single non domestic entry in the valuation roll)	Percentage of rate relief
£12,000 or less	100%
£12,001 to £15,000	Tapered relief from 100% to 25%
£15,001 to £20,000	Tapered relief from 25% to 0%

### Multiple entries in the Valuation Roll

Where a ratepayer has more than one non-domestic property in Scotland, the cumulative rateable value of all properties is considered. The overall cumulative rateable value must not exceed £35,000. Relief is awarded as follows:

Cumulative rateable value range (multiple entries in valuation roll)	Percentage of rate relief
£12,000 or less	100%
£12,001 to £35,000	25% on each individual property with a rateable value of £15,000 or less
Individual properties with rateable value £15,001 to £20,000	Tapered relief from 25% to 0%

## Small Business Bonus Scheme (SBBS) - Shooting Rights & Deer Forests

From 1<sup>st</sup> April 2026, revised eligibility criteria for the Small Business Bonus Scheme (SBBS) will apply. Under these changes, shootings and deer forests will **no longer be eligible** for SBBS relief.

However, relief **may still be available** in the following circumstances:

### 1. Shooting Rights/Deer Forests used solely for the purposes of environmental management or for preventing damage to woodland or agricultural production

SBBS relief may still apply where shooting rights are exercised solely for the purposes of environmental management or for preventing damage to woodland or agricultural production, or a combination of those purposes, and any deer shot are available for human consumption as venison.

### 2. Crofting land

Relief may continue to apply where the shooting rights or deer forest relate to crofting land.

### 3. Agricultural and small holdings

Eligibility may also remain where the shooting rights fall within:

- Agricultural holding
- Small landholding
- Leases for new entrants to farming
- Leases agreed for environmental purposes

### 4. Shooting rights are not exercised in practice

Please answer **all** questions and return the form to the above address or complete it online at: <https://www.argyll-bute.gov.uk/form/non-domestic-rates-small-business-bonus-scheme-relief>

If you need help completing this form, please contact us by phone on 01586 555249 or e-mail [ndr@argyll-bute.gov.uk](mailto:ndr@argyll-bute.gov.uk).

**1. CLASSIFICATION OF LANDS & HERITAGES**

Subject Address:

Subject Description:

Shooting Rights

Rateable Value:

£

Please answer the following questions:

Are the shooting rights currently exercised?

Yes

No

If No, please provide details of the current use of the land and confirm that no shooting activity takes place.

Is the property listed as a shooting or deer forest on the valuation roll?	Shooting <input type="checkbox"/>	Deer Forest <input type="checkbox"/>
Is the property on a croft under section 3(1) of the Crofters (Scotland) Act 1993?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Is the property on an agricultural landholding under section 1(1) of the Agricultural Holdings (Scotland) Act 1991?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Is the property on a small landholding i.e. land comprised in a lease under which the tenant is a small landholder for the purposes of the Small Landholders (Scotland) Acts 1886 to 1931 or a statutory small tenant for the purposes of section 32(1) of the Small Landholders (Scotland) Act 1911?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Is the property leased on a commercial basis to a person who, in accordance with the Rural Development (Scotland) Regulations 2015 receives support under the Scottish Rural Development Programme, on account of being a new entrant to farming?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Is the property leased in accordance with the model lease for environmental purposes made available by the Scottish Ministers in terms of section 11 of the Land Reform (Scotland) Act 2025?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Are shooting rights on the property exercised solely for the purposes of environmental management or for preventing damage to woodland or to agricultural production, or a combination of those purposes, and any deer shot are made available for human consumption as venison?	Yes <input type="checkbox"/>	No <input type="checkbox"/>

Any other information in support of your application (optional):

**2. THE RATEPAYER**

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

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

<i>Individual</i>	<input type="checkbox"/>	<i>Private Limited Company (LTD)</i>	<input type="checkbox"/>
<i>Sole Trader</i>	<input type="checkbox"/>	<i>Public Limited Company (PLC)</i>	<input type="checkbox"/>
<i>Partnership</i>	<input type="checkbox"/>	<i>Limited Liability Partnership (LLP)</i>	<input type="checkbox"/>
<i>Charitable Organisation</i>	<input type="checkbox"/>	<i>Other (Please state)</i>	<input type="text"/>

*IF APPLICABLE, Companies House Registration number or Charity Registration number:*  
(Company number eg: 03493961)



## **5. 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 understood the privacy notice accompanying this relief application:  
<https://www.argyll-bute.gov.uk/privacy/non-domestic-rates>
- 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:**

## **IMPORTANT INFORMATION**

Please note that failure to provide all required information, including **contact details**, may result in the withdrawal of Non-Domestic Rates relief.

## **SUBMISSION**

**Please return this completed review form to either:**

- **Email:** [ndr@argyll-bute.gov.uk](mailto:ndr@argyll-bute.gov.uk)
- **Post:** Argyll & Bute Council, Non-Domestic Rates Section, Kintyre House, Snipefield Industrial Estate, Campbeltown, PA28 6SY