



## Non Domestic Rates Application for Small Business Bonus Scheme Relief

ACCOUNT REF NO:

NAME & ADDRESS:

**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. 100% relief is 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:

<b>Rateable Value range (for ratepayers with a single non-domestic entry in the valuation roll)</b>	<b>Percentage of rate relief</b>
£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:

<b>Cumulative rateable value range (multiple entries in valuation roll)</b>	<b>Percentage of rate relief</b>
£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%

The following properties are **not eligible** for Small Business Bonus Scheme relief:

- Unoccupied properties (from 1st April 2020);
- Properties used wholly or mainly for payday lending (from 1st April 2014);
- Properties used wholly or mainly to accommodate advertisements (from 1st April 2024);
- Car parks (from 1st April 2024);
- Betting shops (from 1st April 2024);
- Properties which are used wholly or mainly for a purpose for which a short-term let licence is required, in accordance with article 4 of the Civic Government (Scotland) Act 1982 (Licensing of Short-term Lets) Order 2022, but for which no such licence has been obtained (from 1st April 2026);
- Shooting Rights/Deer Forests except where certain exemptions apply (from 1st April 2026)

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. THE PROPERTY**

**Subject Address:**

**Subject Description:**

**Rateable Value:**

**Is the property currently in active use?** *(For self-catering units: if the property is available for short-term lets but has no bookings due to the time of year, please select YES)\**

Yes

No

**If No, please provide the date the property became unoccupied?**

*Please note: From 1st April 2020 legislation states that properties must be occupied in order to claim Small Business Bonus Scheme Relief. Any property that is not occupied should apply for Empty Property Relief and you can make an application for this online at the following address -*

*<https://www.argyll-bute.gov.uk/form/non-domestic-rates-empty-property-relief>*

**If Yes, what is the property used for?** *(Please note evidence may be requested)*

**For Self-Catering Holiday Accommodation only**

**Do you have a Short-Term Let Licence?**

Yes  No

**If Yes, please provide your Licence Number:**

**Do you require a Short-Term Let Licence?** *For further information on Short Term Lets Licences and exemptions, please visit <https://www.argyll-bute.gov.uk/licences/short-term-lets-licence>*

Yes  No

**If Yes, please provide details explaining why the licence is required but has not yet been obtained.  
If No, please outline why a licence is not required.**

**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