

Non-Domestic Rates (Levyng) (Scotland) Regulations 2008

January 2008

Introduction

The Federation of Small Businesses (FSB) is Scotland's largest direct-member business organisation, representing over 19,000 members. The FSB campaigns for an economic and social environment which allows small businesses to prosper. Non-domestic rates are a key cost for our members and as such we welcome the opportunity to comment on the draft Non-domestic Rates (Levyng) (Scotland) Regulations 2008.

Issues

Our comments are restricted to the proposed introduction of the Small Business Bonus, the current terms of which are set out in Part IV, Section 13 of the draft regulations. The draft regulations reflect the expectation that the rates relief scheme will be phased in over three years. However, further consideration is being given to speeding up this process to allow for the earlier introduction of the full relief scheme than the current target date of 2010. While we welcome these first steps to establishing the rate relief scheme, we would suggest that a form of words should be added to this section which would allow for changes to be made to the percentage of rate relief, if it is agreed by the Scottish Parliament that the full introduction of the Small Business Bonus should take place in 2008. This would ensure that small businesses could benefit from the reduction in costs without any further delay caused by the need to amend agreed regulations, if the earlier introduction of the relief scheme is approved.

For further information on any of the points raised in this submission, please contact Eileen Calveley, Policy Development Manager, on eileen.calveley@fsb.org.uk or 0141 221 0775.