

Non-Domestic Rates Income Return – SUMMARY GUIDANCE Provisional Contributable Amount 2016-17

This document provides a streamlined guidance note in helping complete the 2016/17 PCA form. Fuller guidance, including references to all legislation can be found at –

<http://www.gov.scot/Topics/Statistics/Browse/Local-Government-Finance/ReturnNDRI/PCA201617>

Box 1 - Maximum income available in theory = All RV on Valuation Roll x poundage (+ LBS)

All exempt properties to be included (churches, crown estate etc.). If possible please make no deductions for any reliefs, appeals etc. This should be the **gross** income.

Box 2a - Gross LBS = all RV > £35k x poundage + LBS (if unavailable use box 2b)

Box 2b – Net LBS = Box 2a minus any reliefs (only complete if systems won't allow box 2a to be completed)

Box 3 – Amount of church exemptions included in Box 1

Box 4 – Some authorities make allowances in Line 1 for expected RV changes through the year. IF you have adjusted line 1 to make allowance for any in-year change in RV (growth, appeals etc.) then please enter it here. Complete zero value if you have not altered line 1 as such.

Box 5 – Gross amount of Non-domestic rates income (automatically calculated)

Mandatory Reliefs Deductions (*minus*):

Box 6 – Total relief amount paid in respect of unoccupied, or partly unoccupied properties

Box 7 – Total relief paid under New Start scheme

Box 8 – Total relief paid under Fresh Start scheme

Box 9 – Total amount exempted under religious exemption (should match Box 3)

Box 10 – The 80% relief amount supplied to charities (excluding sports clubs)

Box 11 - The 80% relief amount paid to sports clubs (CASC or charitable)

Box 12 – Total amount of relief paid for disabled persons relief

Box 13 - The 50% relief amount paid to rural properties

Box 14 – Total relief paid under Small Business Bonus Scheme

Box 15 – Total relief paid under the Renewable Energy Relief Scheme

Box 16 – Total relief paid under Enterprise Area scheme, if authority has an Enterprise Area site.

Box 17 – The total gross income *minus* total of all mandatory reliefs (Box 5 – total Boxes 6 to 16) (automatically calculated)

*please note all relevant legislative references can be found in the fuller version of the guidance

Discretionary Reliefs Deductions (*minus*):

Box 18 – 75% of relief paid under the hardship scheme

Box 19 – 75% of the discretionary relief element paid to charities (excluding sports clubs) and other organisations, i.e. 75% of any discretionary top-up or discretionary award

Box 20 – 100% of the discretionary element of sports club relief (top-up or full award)

Box 21 – Any discretionary relief backdated in first 6 months of financial year, at 100% for sports clubs and 75% for charities

Box 22 – 75% of the discretionary element paid under rural relief scheme, i.e. 75% of the 50% top-up

Box 23 – 75% of any relief granted to stud farms

Box 24 – Amount of rates collected to be written off due to bad debt, or provision for non-payment

Box 25 – Amount of any interest paid in respect of overpaid rates in any previous year

Box 26 – Total gross income *minus* total mandatory reliefs *minus* total discretionary reliefs
(automatically calculated)

*please note all relevant legislative references can be found in the fuller version of the guidance

Prior Year Adjustments 1993/94 – 2015/16

Deductions (*minus*):

Box 27 – Amount of bad debt provision not previously reported in any NDR Income return

Box 28 – Amount to be repaid by the authority, mainly due to appeals losses, which have not been previously reported

Box 29 – Amount to be repaid by the authority for any rates that weren't due to be payable

Box 30 – Total Deductions = Box 27 + Box 28 + Box 29 (automatically calculated)

*please note all relevant legislative references can be found in the fuller version of the guidance

Additions (*plus*):

Box 31 – Amount of NDR income now paid, or expected to be payable, which was previously written off and included in previous returns

Box 32 – Any rates now paid, or expected to be payable which have not been previously included in past returns

Box 33 – Total Additions = Box 31 + Box 32 (automatically calculated)

*please note all relevant legislative references can be found in the fuller version of the guidance

Other Deductions (minus):

Box 34 – Amount paid in backdated relief from SBBS or SBRRS

Box 35 – Amount to be retained in TIF income (should match the separately generated TIF return)

Box 36 – Amount to be retained in BRIS income, where applicable and not previously reported

Box 37 – Please include any additions/deductions which do not fit easily into any of the other boxes. Please include any **sector-specific rates reliefs**, such as steel or digital masts, if any in your authority area. A reason for these should be included in the comments box

Box 38 – Provisional Contributable Amount = Box 26 – Box 30 + Box 33 – Total of Boxes 34 to 37 (automatically calculated)

Transaction Cut-off Date refers to the date up to which non-domestic rates income was included or based on at the time of completing return.

Local Rates Relief – The Community Empowerment Bill enabled local authorities to provide locally funded rates relief schemes. Please include any amount of rates relief provided under any local rates relief scheme implemented through these new powers. Please note, this does not affect the total PCA amount and is being collected for information purposes.

Comments – Please include any additional information or explanations as to figures in the return, particularly including information about any entry made in box 37.

Enquires – Please direct enquiries to alexander.mcphee@gov.scot 0131 244 7030 or more generally to lgfstats@gov.scot

Closing date for returns – Please complete forms online and submit no later than **Wednesday 20th April 2016**.

ProcXed guidance at - <http://www.scotland.gov.uk/Topics/Statistics/Browse/Local-Government-Finance/ReturnNDR1>

**Scottish Government
Local Government and Analytical Services Division
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