

## Non-Domestic Rates Income Return – SUMMARY GUIDANCE

### Provisional Contributable Amount 2017-18

This document provides a streamlined guidance note in helping complete the 2017/18 PCA form. Fuller guidance, including references to all legislation can be found at –

<http://www.gov.scot//Topics/Statistics/Browse/Local-Government-Finance/ReturnNDRI/PCA2017-18>

#### **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 > £51k x LBS** (if unavailable use box 2b)

**Box 2b – Net LBS = Box 2a minus any reliefs**

Please supply both of above if possible. If not, please supply one or the other.

**Box 3 –** Amount of church exemptions included in Box 1

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

#### **Box 5 – Gross amount of Non-domestic rates income (same as Box 1) (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 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 to District Heating properties

**Box 17 –** Total relief paid under Enterprise Area scheme, if authority has an Enterprise Area site

**Box 18 –** Total relief paid to hospitality properties under Transitional Relief arrangements

**Box 19** - Total relief paid to office properties under Transitional Relief arrangements (Aberdeen and Aberdeenshire only)

**Box 20** – Total relief paid to hydro subjects under Transitional Relief arrangements

**Discretionary Reliefs Deductions (*minus*):**

**Box 21** – 75% of relief paid under the hardship scheme

**Box 22** – 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 23** – 100% of the discretionary element of sports club relief (top-up or full award)

**Box 24** – Any discretionary relief backdated in first 6 months of financial year, at 100% for sports clubs and 75% for charities

**Box 25** – 75% of the discretionary element paid under rural relief scheme

**Box 26** – 75% of any relief granted to stud farms

**Box 27** – The total gross income *minus* total of mandatory and discretionary reliefs (Box 5 minus total Boxes 6 to 26) (automatically calculated)

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

**Other Deductions (*minus*):**

**Box 28** – Amount of rates collected to be written off due to bad debt, or provision for non-payment

**Box 29** – Amount of any interest paid in respect of overpaid rates in any previous year

**Box 30** – Net Income – Box 5 minus Box 27 minus Box 28 minus Box 29 (automatically calculated)

**Prior Year Adjustments for 1993-94 to 2016-17 – Deductions (*minus*)**

**Box 31** – Amount of bad debt provision not previously reported in any NDR Income return

**Box 32** – Amount to be repaid by the authority, mainly due to appeals losses, which have not been previously reported

**Box 33** – Amount to be repaid by the authority for any rates that weren't due to be payable

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

**Box 35** – 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, broadband or digital masts, if any in your authority area. A reason for these should be included in the comments box

**Box 36** – Total Prior-Year Deductions = Total of Boxes 31 to 35 (automatically calculated)

**Prior Year Adjustments for 1993-94 to 2016-17 - Additions (*plus*)**

**Box 37** – Amount of NDR income now paid, or expected to be payable, which was previously written off and included in previous returns

**Box 38** – Any rates now paid, or expected to be payable which have not been previously included in past returns

**Box 39** – Total Prior-Year Additions = Box 37 + Box 38 (automatically calculated)

**Box 40** – Total NDR Income before LA Retentions = Box 30 - Box 36 + Box 39 (automatically calculated)

**Local Authority Retentions (*minus*):**

**Box 41** – Amount to be retained in BRIS income, where applicable. Only amounts for the 2017/18 operation of BRIS onwards should be reported here. Amounts from previous operation of BRIS in the last revaluation cycle, should not be included.

**Box 42** – Amount to be retained in TIF income (should match the separately generated TIF return)

**Box 43** – Provisional Contributable Amount = Box 40 – Box 41 - Box 42 (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 35.

Enquires – Please direct enquiries to [alexander.mcphee@gov.scot](mailto:alexander.mcphee@gov.scot) 0131 244 7030 or more generally to [lgfstats@gov.scot](mailto:lgfstats@gov.scot). Closing date for returns – Please complete forms online and submit no later than **Friday 28<sup>th</sup> April 2017**. ProcXed guidance at -

<http://www.scotland.gov.uk/Topics/Statistics/Browse/Local-Government-Finance/ReturnNDR>

**Scottish Government**

**Local Government and Analytical Services Division**

**April 2017**