

Non-Domestic Rates Income Return – SUMMARY GUIDANCE

Provisional Contributable Amount 2018-19

This document provides a streamlined guidance note in helping complete the 2018/19 PCA form. Fuller guidance, including references to all legislation can be found at – <http://www.gov.scot/Topics/Statistics/Browse/Local-Government-Finance/ReturnNDRI>

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 under the 100% relief for day nurseries

Box 21 - Total relief paid under the 100% relief for the first 12 months a property is on the roll (after first occupation).

Box 22 - Total relief paid under the 100% relief for new properties on the roll which have never been occupied.

Discretionary Reliefs Deductions (*minus*):

Box 23 – 75% of relief paid under the hardship scheme

Box 24 – 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 25 – 100% of the discretionary element of sports club relief (top-up or full award)

Box 26 – Any discretionary relief backdated in first 6 months of financial year, at 100% for sports clubs and 75% for charities

Box 27 – 75% of the discretionary element paid under rural relief scheme

Box 28 – 75% of any relief granted to stud farms

Box 29 – The total gross income *minus* total of mandatory and discretionary reliefs (Box 5 minus total Boxes 6 to 28) (automatically calculated)

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

Other Deductions (*minus*):

Box 30 – Amount of rates collected to be written off due to bad debt, or provision for non-payment

Box 31 – Amount of any interest paid in respect of overpaid rates in any previous year

Box 32 – Net Income – Box 5 minus Box 29 minus Box 30 minus Box 31 (automatically calculated)

Prior Year Adjustments for 1993-94 to 2017-18 – Deductions (*minus*)

Box 33 – Amount of bad debt provision not previously reported in any NDR Income return

Box 34 – Amount to be repaid by the authority, mainly due to appeals losses, which have not been previously reported

Box 35 – Amount to be repaid by the authority for any rates that weren't due to be payable

Box 36 – Amount paid in backdated relief from SBBS or SBRRS

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

Box 38 – Total Prior-Year Deductions = Total of Boxes 33 to 37 (automatically calculated)

Prior Year Adjustments for 1993-94 to 2017-18 - Additions (plus)

Box 39 – Amount of NDR income now paid, or expected to be payable, which was previously written off and included in previous returns

Box 40 – Any rates now paid, or expected to be payable which have not been previously included in past returns

Box 41 – Total Prior-Year Additions = Box 39 + Box 40 (automatically calculated)

Box 42 – Total NDR Income before LA Retentions = Box 30 - Box 38 + Box 41 (automatically calculated)

Local Authority Retentions (minus):

Box 43 – Amount to be retained in TIF income (should match the separately generated TIF return)

Box 44 – Amount to be retained in BRIS income, where applicable. Only amounts for the 2016-17 not previously reported and for 2017/18 onwards should be reported here. Amounts already recorded from previous operation of BRIS in the last revaluation cycle, should not be included.

Box 45 – Mid-Year Estimate = Box 42 – Box 43 - Box 44 (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 MYE 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 lgfstats@gov.scot.

Please complete forms online and submit no later than **Wednesday 25th April 2018**

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

Scottish Government

Local Government and Analytical Services Division

March 2018