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**NOTICE OF MOTION  
TO MORAY COUNCIL  
WEDNESDAY 6 DECEMBER 2023**

**Business Rates Incentivisation Scheme**

**Preliminary issues**

None.

**Background**

The non-domestic Business-Incentivisation-Scheme (BRIS/NDRIS) was suspended in 2021 (due to Covid) and has not been re-instated.

This can (and did) generate extra cash for local authorities, who exceeded a business rates target as set by the Scottish Government. Anything gained over that target was split 50/50 between the local authority and the Scottish Government.

This could generate typically for an authority of our size anything from £1 - £2m (2019/21).

**Action**

We ask the Council to send the attached letter to the Deputy First Minister in her capacity for Cabinet Secretary for Finance; which requests that the non-domestic rates incentivisation scheme is reinstated.

**Financial implications to Moray Council in producing this report and sending the attached letter.**

None.

*References:*

<https://www.gov.scot/publications/report-barclay-review-non-domestic-rates/>

Proposer: Cllr Gordon

Seconder: Cllr McBain

Date Motion Submitted: 6 November 2023

Draft Letter:

To the Deputy First Minister (and Cabinet Secretary for Finance).

Dear Deputy First Minister,

In 2021 the Business Rates Incentivisation Scheme (BRIS) was suspended (due to Covid) and has not been re-instated. It was established in 2012 and revised in 2015.

This scheme enabled local authorities to benefit with extra cash if they exceeded a target set for them. It was an incentive for local authorities to raise their NDR tax base without any resulting deduction from grant aid.

The extra cash generated by a LA in this way was then split 50/50 with the Scottish Government.

The generation of more business rates and such a scheme does not affect businesses in any way; it does not affect the non-business taxpayer; and it is money that the Scottish Government does not have to find from the block grant; money that could provide much needed extra support to local authorities in these cash-restricted and inflationary times.

Moray Council ask you to re-instate the Business Rates Incentivisation Scheme.

Yours sincerely