

Citizen Participation and Public Petitions Committee
Wednesday 10 December 2025
19th Meeting, 2025 (Session 6)

PE2179: Strengthen veto powers when assessing Business Improvement District proposals

Introduction

Petitioner Gavin Templeton

Petition summary Calling on the Scottish Parliament to urge the Scottish Government to:

- require local authorities to veto proposals for Business Improvement Districts (BIDs) if the levy due to be paid by businesses is not proportional with the rateable value of properties
- introduce a duty on Scottish Ministers to take such levy proportionality into account in any decisions regarding BID proposals.

Webpage <https://petitions.parliament.scot/petitions/PE2179>

1. This is a new petition that was lodged on 11 August 2025.
2. A full summary of this petition and its aims can be found at **Annexe A**.
3. A SPICe briefing has been prepared to inform the Committee's consideration of the petition and can be found at **Annexe B**.
4. Every petition collects signatures while it remains under consideration. At the time of writing, 372 signatures have been received on this petition.
5. The Committee seeks views from the Scottish Government on all new petitions before they are formally considered.
6. The Committee has received submissions from the Scottish Government, the Petitioner and Unfair Nae Mair, which are set out in **Annexe C** of this paper.

Action

7. The Committee is invited to consider what action it wishes to take.

Clerks to the Committee
December 2025

Annexe A: Summary of petition

PE2179: Strengthen veto powers when assessing Business Improvement District proposals

Petitioner

Gavin Templeton

Date Lodged

11 August 2025

Petition summary

Calling on the Scottish Parliament to urge the Scottish Government to:

- require local authorities to veto proposals for Business Improvement Districts (BIDs) if the levy due to be paid by businesses is not proportional with the rateable value of properties
- introduce a duty on Scottish Ministers to take such levy proportionality into account in any decisions regarding BID proposals.

Background information

For a BID ballot to be successful, the aggregate of rateable values (RVs) in respect of which votes in favour of the BID proposal have been cast must be higher than the aggregate of RVs in respect of which votes against have been cast. This means a BID company needs yes votes from high RV properties.

If a BID is established, it is developed, managed and paid for by businesses through a compulsory BID levy. There is therefore an obvious incentive for a BID Company to simply offer a reduced levy to high RV properties in exchange for their vote in the ballot. The practice of levy persuasion will allow a levy structure to pass at ballot (especially with low turnouts) which is proportionately high for the lowest RV businesses.

Consequences of a disproportionate levy structure can include forcing small businesses to close. In view of disproportion occurring, current legislation allows local authorities to veto a ballot based on a disproportionate levy structure. However, it does not provide local authorities with specific examples or tolerances for them to properly carry out the guidance.

Annexe B: SPICe briefing on PE2179

Briefing for the Citizen Participation and Public Petitions Committee on PE2179 strengthen veto powers when assessing Business Improvement District proposals

Background

A Business Improvement District (BID) is a formal partnership of businesses (and other organisations) which works together to improve a defined area, often a town centre or a shopping area within a city (for example Shawlands or the West End in Glasgow). BID activities can include working to improve the physical appearance of an area or increase footfall and spend.

There are [over 30 BIDs operating](#) across Scotland.

The main legislation governing the creation, funding and operation of BIDs is the [Planning etc. \(Scotland\) Act 2006](#) and the subsequent [Business Improvement Districts \(Scotland\) Regulations 2007](#)

Establishing a BID

A recent [House of Commons Library briefing](#) sets out the process required before a BID can be established:

“The procedure for establishing BIDs is almost identical in the different parts of the UK. A ‘proposer’ must develop a proposal describing the additional services that will be provided under the BID. The proposal must also set out the proposed levy upon ratepayers, including which ratepayers will be exempt. The proposal must also specify the length of time that the BID will last. The vast majority [of BIDS] are established for the maximum five-year period.”

A vote needs to take place before a BID is formally established. All businesses and organisations located in the defined area are balloted. A majority of businesses, by both number and rateable value, are required to vote in favour of a BID before it can progress. There must be a minimum 25% turnout for the ballot to be legitimate in Scotland.

BID activities are funded by money raised through a levy paid by businesses and organisations located in the area. Once a BID has been established, almost all businesses located in the BID area must pay a levy regardless of whether or not they voted in favour of the BID’s establishment. These are collected by local authorities alongside Non-Domestic Rates payments. The total sum collected is provided in its entirety to the BID.

The amount of levy paid is set by the BID and tends to be in bands linked to the rateable value of the property. The following is an example of the levies paid by businesses in the [Fort William BID area](#):

Rateable Value	Annual Levy	Per Month	Per Week
£0 – £2,999	Voluntary	Voluntary	Voluntary
£3,000 – £8,399	£200.00	£16.67	£3.85
£8,400 – £13,399	£333.33	£27.78	£6.41
£13,400 – £39,999	£506.67	£42.22	£9.74
£40,000 – £65,999	£706.67	£58.89	£13.59
£66,000 – £99,999	£1,186.67	£98.89	£22.82
£100,000 – £179,999	£1,373.33	£114.44	£26.41
£180,000+	£3,066.67	£255.56	£58.97

Scotland's Improvement District (SIDs) estimated that the annual levy for the combined 36 BIDs in Scotland is around £6.4m ([PQ response](#)).

Majority by rateable value

The petitioner states: "For a BID ballot to be successful, the aggregate of rateable values (RVs) in respect of which votes in favour of the BID proposal have been cast must be higher than the aggregate of RVs in respect of which votes against have been cast". This is correct, but in addition, a BID must also be approved by a *numerical* majority. [Scotland's Improvement Districts organisation states](#) that a BID can only be approved if:

- there is a minimum turnout (the headcount) of 25% of individual persons by number and rateable value of those entitled to vote
- the majority vote in favour by number and rateable value of those entitled to vote.

According to [the House of Commons Library](#): "This "dual-key" mechanism offers some protection against large firms forcing through a proposal against the wishes of small firms, or vice versa".

The Scotland's Improvement Districts website publishes all [BID ballot results since 2008](#).

Local authority veto powers

The petitioner is calling on the Parliament to urge the Scottish Government to require local authorities to veto proposals for Business Improvement Districts (BIDs) "if the levy due to be paid by businesses is not proportional with the rateable value of properties".

Local authorities already have veto powers as set out in section 42 of the 2006 Act. They can veto BID proposals if they consider that the BID proposals are likely:

- a) to conflict with any structure plan, local plan, strategic development plan or local development plan which has been approved or adopted under the principal Act and which applies to the proposed business improvement district or any part of it,
- b) to conflict to a material extent with any policy formally adopted by and contained in a document published by the authority (whether or not the authority are under a statutory duty to prepare such a document), or
- c) to lead to a significantly disproportionate financial burden being imposed on—
 - (i) any person entitled to vote in the ballot on the proposals, or
 - (ii) any class of such persons, as compared to other such persons or classes.

The [2007 regulations](#) include factors for local authorities to take into account when considering whether or not to veto a BID proposal. These include:

- in relation to section 42(4)(c) of the 2006 Act, the structure of the proposed BID levy and how the financial burden of the business improvement district is to be distributed amongst ratepayers and the other eligible persons in the geographical area of the business improvement district;

And

- in relation to section 42(4)(c) of the 2006 Act, how the financial burden of the business improvement district may have been disproportionately distributed among ratepayers and the other eligible persons as a result of the selection of the geographic area or areas of the business improvement district.

In late 2023, SPICe asked Scotland's Towns Partnership if any local authority had ever vetoed a BID proposal and they weren't aware of any instances.

Greig Liddell

Senior Researcher

26 September 2025

The purpose of this briefing is to provide a brief overview of issues raised by the petition. SPICe research specialists are not able to discuss the content of petition briefings with petitioners or other members of the public. However, if you have any comments on any petition briefing you can email us at spice@parliament.scot

Every effort is made to ensure that the information contained in petition briefings is correct at the time of publication. Readers should be aware however that these briefings are not necessarily updated or otherwise amended to reflect subsequent changes.

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Annexe C: Written submissions

Scottish Government written submission, 9 September 2025

PE2179/A: Strengthen veto powers when assessing Business Improvement District proposals

Does the Scottish Government consider the specific ask[s] of the petition to be practical or achievable? If not, please explain why.

The first ask (enabling local authorities to veto proposals) is already included in existing legislation (see further down for more information). As such, there is no requirement for Scottish Government to consider this ask.

The second ask would not be achievable in the short term as it would require amendments to existing legislation – further advice would be required from Scottish Government Legal Department (SGLD) on the proposed changes in the event they were to be considered. Without legal advice it is not clear how quickly changes could be made to existing legislation/regulations.

Local Authorities already have a regulatory role in BIDs (they have the power to veto proposals, they oversee the ballot process and are responsible for levy collection), as such we do not believe it would be desirable for Scottish Ministers to also be given powers through legislation.

There are no current plans to review or amend existing BIDs legislation during this parliamentary term. The potential cost and resource implications of this work have not been considered or factored into existing work programmes or budgets.

What, if any, action the Scottish Government is currently taking to address the issues raised by this petition and is any further action being considered that will achieve the ask[s] of this petition?

No specific action is currently being considered in relation to amending existing BIDs legislation.

Is there any further information the Scottish Government wish to bring to the Committee's attention, which would assist it in considering this petition?

Local Authority Veto

One of the asks of the petition is to *“require local authorities to veto proposals for Business Improvement Districts (BIDs) if the levy due to be paid by businesses is not proportional with the rateable value of properties”*.

As per the current legislation – The Business Improvement Districts (Scotland) Regulations 2007 – local authorities already have the ability to veto a BID proposal. This action can be taken up to 70 days prior to the ballot, and where local authorities consider that BID proposals:

- conflict with any structure plan, local plan, strategic development plan or local development plan which has been approved or adopted under the principal Act and which applies to the proposed business improvement district or any part of it,
- conflict to a material extent with any policy formally adopted by and contained in a document published by the authority (whether or not the authority are under a statutory duty to prepare such a document), or
- lead to a significantly disproportionate financial burden being imposed on—
 - (i) any person entitled to vote in the ballot on the proposals, or (ii) any class of such persons; as compared to other such persons or classes.

It must also be noted that the existence and operation of BIDs are decided via a democratic vote. The BID ballot process provides a robust threshold that BIDs must achieve if they are to be successful. A BID proposal in Scotland can only proceed if four conditions are met at ballot:

1. A minimum turnout of 25% of eligible persons (the headcount), regardless of whether they voted for or against the proposal.
2. A minimum turnout of 25% by aggregate rateable value (RV), regardless of whether they voted for or against the proposal.
3. A majority of those eligible persons who voted must vote in favour.
4. A majority by RV of those eligible persons who voted must vote in favour.

Duty on Ministers

The petition also asks to *“introduce a duty on Scottish Ministers to take such levy proportionality into account in any decisions regarding BID proposals.”*

We see no benefit in this approach. BIDs are independent, business-led partnerships established through a democratic process. Their management and governance are matters for the BID itself, and not areas in which Scottish Ministers would look to intervene.

We believe it is right that, as per existing legislation, it is local authorities and not Scottish Ministers that should have a regulatory role in relation to BIDs, including the power to veto a BID. In addition to their regulatory role, Local Authorities are often closely involved in BIDs in their area, and have better knowledge and intelligence of the local context. Involving Scottish Ministers would add a further level of bureaucracy and complication that we do not agree is required.

Scotland's improvement Districts (SIDs)

Scottish Government fund Scotland's Improvement Districts (SIDs) as the National Centre for Improvement Districts in Scotland to provide advice and governance

support for BIDs in Scotland. This work is managed by Scotland's Towns Partnership (STP) as part of their annual grant award.

The work of SIDs ensures a robust set of processes and procedures are already in place for the way in which BIDs in Scotland operate, and we would therefore suggest this negates the need for legislation to be amended to include further powers of veto.

As part of their ongoing work to support and monitor BIDs in Scotland, SIDs undertake ongoing analysis and seek to provide support which strengthens BIDs, their staff and Boards. The impact of levy rates on businesses, and particularly small businesses, is a priority issue that SIDs is actively liaising on with existing and developing BIDs to ensure that they are aware of the impact/risks that higher levy's can have, particularly on small, independent businesses who are facing increased costs/overheads.

SIDs also work closely with BIDs and local authorities in advance of ballots, including undertaking checks on all BID proposal documents (including business plans) to ensure compliance with legislation.

Through their ongoing work with BIDs across Scotland, SIDs have a well-developed knowledge and understanding of the priority issues that BIDs would like to see addressed. Scottish Government engage regularly with SIDs to ensure we are aware of arising issues and successes.

Scotland's BIDs Network

There are currently 34 operational BIDs in Scotland, which support hundreds of businesses.

Examples of BIDs that have had a positive impact include those in Oban and Aberdeen. **BID4Oban** has been credited with enhancing the appearance of the town and forging new links with businesses, organisations and the local community. This transformation saw Oban receive the 'Scotland's Town of the Year' award in 2024, and led to Oban hosting prestigious events such as the Royal National Mod festival, and acting as a host port in the 'Clipper Round The World Yacht Race'. Local business owners have previously stated the BID is the "glue which binds the business community in Oban together, allowing us to do things collectively that may otherwise be out of our reach", and that it helps "channel support to pull in the same direction to achieve shared outcomes."¹

Aberdeen Inspired has played a central role in work to regenerate Aberdeen City Centre, and the BID recently won a prestigious UK award for leading a groundbreaking project to breathe new life into the upper floors of Union Street. The BID was awarded 'Best Business Support Scheme 2025' from the Association of Town & City Management UK and Ireland for the 'Upper Floors Project' that was supported by Aberdeen City Council and the wider city centre business community.

There are also a number of BIDs being developed, further indicating the effectiveness of the current BID model and a desire to replicate the success of

¹ ([Love Oban: BID helps to drive business and pride - Scotland's Improvement Districts](#))

existing BIDs. We believe that the wide range of good practice across Scotland's BIDs network indicates that there is no need for the requested changes to existing legislation.

Petitioner written submission, 11 September 2025

PE2179/B: Strengthen veto powers when assessing Business Improvement District proposals

On September 11th 1997 we voted to establish the "Parliament for the people by the people". The citizens could fashion their country from the ground up. I am one of the citizens and came therefore to this Committee to explain qualitatively the effects on the population of the absence of metrics within this older legislation. We vote in a democracy for representatives to uphold fairness and provide our families with safe legislation and environments.

Since the passing of the Planning etc. (Scotland) Act 2006, 19 BIDs have stopped and 12 failed their initial ballot, leaving 34 operational BIDs remaining.

Qualitatively, the disproportionality of levy charging relating to each Rateable Value (RV) banding is seen as a substantial cause of BID failure. (There are other multi-combinational causes of failure, for example a lack of individual business ROI evidence.) The process cost to establish BIDs that subsequently fail due to disproportional levy charging is a financial loss for the Scottish economy and cannot be justified. Especially where these funds could have been employed for other more pressing Government priorities.

The Scottish Government's "Research into approaches" document of September 2023 states: "Metrics provide concrete data to inform decisions, ensuring policies are grounded in reality rather than just opinion or broad assessments". However, the Planning etc. (Scotland) Act 2006 contains no metrics on disproportion within the Local Authority Power of Veto. The veto therefore does not follow Government ethos.

A ballot must obtain 50% of the RV from votes cast as a safeguard. However, to gain this in Moray, huge multinational companies were simply offered a tiny levy according to their RV, to persuade their support and gain the 50% RV. This process is not unique to Moray and some others may make representation due to their similar experiences. Disproportional charging is a distortion of the ethos of the legislation and leads to failure. The Government has itself highlighted a duty to guarantee citizens on metrics "grounded in reality." The absence of metrics is an enabler of potential for bad practice and consequent failure.

The absence of metrics has catastrophic consequences for the health of people in general. I am a qualified Psychiatric Nurse and I understand in depth these consequences. For example: a heavily pregnant Woman in Craigellachie experienced trauma with Sheriff officers in her house, a husband and wife serving meals to customers were embarrassed while Sheriffs priced items as they tried to help people eating, a lady volunteer at a Golf Club was upset by sheriffs demanding money and wanted nobody to know about it, hundreds of small businesses and their families were placed under Legal Warrant notice following threat of warrant letters.

This was levy by legal enforcement and it was experienced as an intimidation. These examples took place while multinational companies with hundreds of millions of pounds profit enjoy paying comparative tiny levies, one of them only 0.057% of their RV compared to 12% by small businesses! Further economic effects included business closures and debt accumulation with the disproportionate levy demands combining with cost accumulations. (BID activity did not result in any ROI being reported.) These were the effects of not including metrics in the power of veto on disproportion.

The Government must at pace guarantee fairness and follow its own advice on metrics. I also ask you to show this submission to the First Minister, who told us on 2 May 2025: “What I would say to you is that my government is open to your ideas and your innovations, so please work with us, be part of that collaboration.” What I say in this petition is high in value because I am not paid by the Government or by any organ of Government or any vested party to push a policy or sell a policy citing awards or events. I am reporting qualitatively as a citizen who is experiencing policy and I have communicated widely on the subject across Scotland. This is how we aim to be.

Unfair Nae Mair written submission, 1 October 2025

PE2179/C: Strengthen veto powers when assessing Business Improvement District proposals

Veto powers within the BID regulations are intended as safeguards against unfair levy outcomes. Yet if those powers are misunderstood or go unused, the safeguard fails in practice and cannot protect those facing ‘a significantly disproportionate financial burden.’² For such safeguards to be effective, it is essential that those entitled to exercise them understand both their scope and their proper application.

This concern is reflected in petition PE2179, which rightly calls for stronger and clearer veto provisions to prevent disproportionate levy structures. The Scottish Government has responded by noting that veto powers already exist within the legislation and that BIDs are subject to a democratic ballot. However, the existence of a statutory power does not guarantee its effective use. Where legislation provides no clear tolerances or examples of what constitutes ‘a significantly disproportionate financial burden,’ local authorities may be reluctant to intervene. In practice, this leaves the safeguard under-used and small businesses exposed to precisely the risks the law was intended to prevent.

Petition PE2179 focuses particularly on the local authority veto. At present, section 42(3) of the Planning etc. (Scotland) Act 2006 states that a local authority *may* veto a BID proposal, but the petition calls for this to be a *requirement* where levy structures are not proportional. This distinction is crucial. My own experience — supported by Freedom of Information disclosures — shows that local authorities may not be fully conversant with BID regulations. In Alloa, a challenge to the BID Proposal lodged shortly before the veto deadline revealed confusion within the Council, with officers and councillors seeking urgent guidance while businesses faced a disproportionate

² *Planning etc. (Scotland) Act 2006*, Part 9, section 42(4)(c).

10% to 80% increase.³ Had clear statutory guidance and a mandatory duty to veto been in place, the veto would have been a matter of course and businesses would not now, and until 2028, be unfairly burdened financially.

The Scottish Government has pointed to the role of Scotland's Improvement Districts (SIDs) in working with BIDs and local authorities to check compliance with legislation. Yet in practice, serious issues remain. In Alloa, two-thirds of levy payers now pay the highest BID levies in the UK, with charges ranging from 4.6% to more than 300% of non-domestic rates (NDR). By contrast, the 2023 British BIDs Survey confirms that across the UK the expected norm is 1.5% of NDR, with only rare cases rising as high as 2%. [See also the UK Government's [Business Improvement Districts – Guidance and Best Practice](#).]

A comparative analysis of BID levies illustrates how SIDs appear not to pay attention to detail in checking compliance with the legislation [see "Comparative levies. Why the call for an Alteration ballot" and "OneLinlithgow a BID town that keeps levies within 4%MAX" on the [BID Levies Scotland](#) website.] These comparisons, researched by Unfair Nae Mair, were produced as part of their campaign to see fair BID levy guidelines introduced in Scotland.

The above comparisons show why petition PE2179's call for clear examples or tolerances is essential to enable local authorities to use their veto powers with confidence. Without change, local authorities like Clackmannanshire may lack the confidence to recognise and veto disproportionate levy structures despite obvious inequity.

Without change, the safeguard the Scottish Parliament intended becomes ineffective, and small businesses are left paying disproportionate levies with increased debt for those who fall into arrears and receive Summary Warrants.

Petitioner written submission, 21 November 2025

PE2179/D: Strengthen veto powers when assessing Business Improvement District proposals

Salient Points

1. Systemic Pattern of Disproportionate Levy Structures

My analysis—supported by SPICe data—shows that **BID levy schemes routinely impose a disproportionately high financial burden on the smallest properties, while large properties pay extremely small percentages of their Rateable Value (RV).**

Examples from Fort William BID (cited by SPICe):

- Smallest 116 properties (RV £3,000–£8,399) pay **6.66%–2.38% of RV**.

³ An FOI to the Council revealed that the town centre Business Improvement District had never come before the Council since its inception 2007/2008 and had been dealt with under delegated powers.

- Largest 10 properties pay **0.279%–1.65% of RV**.
- A property valued at **£1,100,000 pays only 0.279% of its RV**.

This clearly demonstrates a **normalised practice** of loading the levy onto small businesses.

2. Evidence from a Second Case: Visit Moray & Speyside (2nd term)

The same pattern appears in the Visit Moray & Speyside BID:

- **Smallest band (RV £2,000–£13,999): 12.5% – 1.79% of RV**
- **Highest band (RV up to £6,900,000): 1.8% – 0.05% of RV**

A property at **£6.9 million RV paying 0.05%** effectively guarantees major RV influence at minimal cost.

3. Impact on BID Ballots: Distortion of RV Attainment

Because BID ballots require both:

- a majority of votes **and**
- a majority of aggregate Rateable Value,

my submission argues that **offering extremely low levies to very large RV properties ensures their YES vote**—thus securing the aggregate RV requirement. **This distorts democratic outcomes.**

4. Existing LA Veto Is Ineffective and Without Metrics

The Scottish Government's reference to the **2007 BID regulations** doesn't stand up to scrutiny: although a Local Authority may veto proposals that impose disproportionate burdens, in practice:

- The veto **is never used**.
- It contains **no metrics** defining "disproportionate".
- Therefore it **is essentially meaningless**.

5. Voter Deception Identified

The reality on the ground:

- Voters are **not informed** that BID companies can secure the RV majority by offering extremely low levies to huge properties.
- This creates a **misleading impression** that ballots are based on fair dual components of both vote quantity and aggregate RV.

- In practice, this is **not transparent**, and smaller properties wrongly assume a level playing field.

6. Two Possible Remedies Proposed to the Committee

Option 1 — Remove the LA veto provision entirely

- Accept that the veto is not used and has no measurable standards.
- Voters would then be **honestly informed** that BID companies are free to offer large properties minimal levies to win RV attainment.
- This would end the implied fairness but increase transparency.

Option 2 — Reform the Local Authority veto with strict metrics

A more constructive approach would be to retain and strengthen the Local Authority veto by introducing clear, enforceable standards. This would require:

- **Tight rules and defined limits** on levy banding to prevent disproportionate burdens.
- **Worked examples** illustrating acceptable proportionality across rateable value bands.
- **Transparent criteria** that allow Local Authorities to identify distortion and act decisively.

Implementing these measures would end the systemic voter deception regarding the RV attainment, restore the integrity of the ballot process, ensure levy fairness, and prevent BID proposals from progressing where the distribution of financial burden is manifestly disproportionate.

Overall Conclusion

I recognise that this is a complex issue, but I hope I have presented clear, quantified evidence demonstrating that:

- **Disproportionate levy structures are systemic, not exceptional.**
- **Large RV properties routinely receive token levy levels**, which secures their support at minimal cost.
- **Ballot outcomes are skewed**, as BID proposers are able to manipulate the aggregate Rateable Value component by offering extremely low levies to large properties.
- **The current legislative safeguard — the Local Authority veto — is non-functional**, as it contains no metrics, no guidance, and has never been used in practice.

- **Without reform, voters continue to be misled**, ballot outcomes remain distorted, and the smallest properties shoulder the burden of disproportionately high levies (as shown in PE2179C).

Going forward, my preference is for **Option 2**, as it addresses the underlying structural weakness within the current regulatory framework. Strengthening the Local Authority veto with clear metrics would enhance democratic legitimacy, ensure levy proportionality, and provide an effective safeguard against the distortive levy practices that have become normalised in BID ballots.

Footnote relevant observation, the SPICe submission cited the Craig Hoy enquiry: “How much has been raised in BID levies?”. No answer on ROI was given, and no ROI statistics are available. Instead, SIDS estimated annual capital removed from businesses by levies into BID accounts at £6.4 million. (e.g. VM&S Ltd., term 2, proposed £808,000 for their “Overheads” account.) Other BID costs include: Continual significant legal levy enforcement costs to businesses, capital awarded to BID Companies (e.g. £350,000 from Highlands & Islands Enterprise to VM&S Ltd. Term 1) and the costs of Government departments related to BID activity. In England, the Business Improvement Districts (England) Regulations 2004 state BID Companies “**must**” show detailed accounts, in Scotland **this requirement is absent**. If £6.4 million has seriously been removed from accountable individuals into BID Company accounts by enforcing these skewed levies there can be no doubt this has caused distress and financial harm to smaller businesses.