

# BACK THE BASE

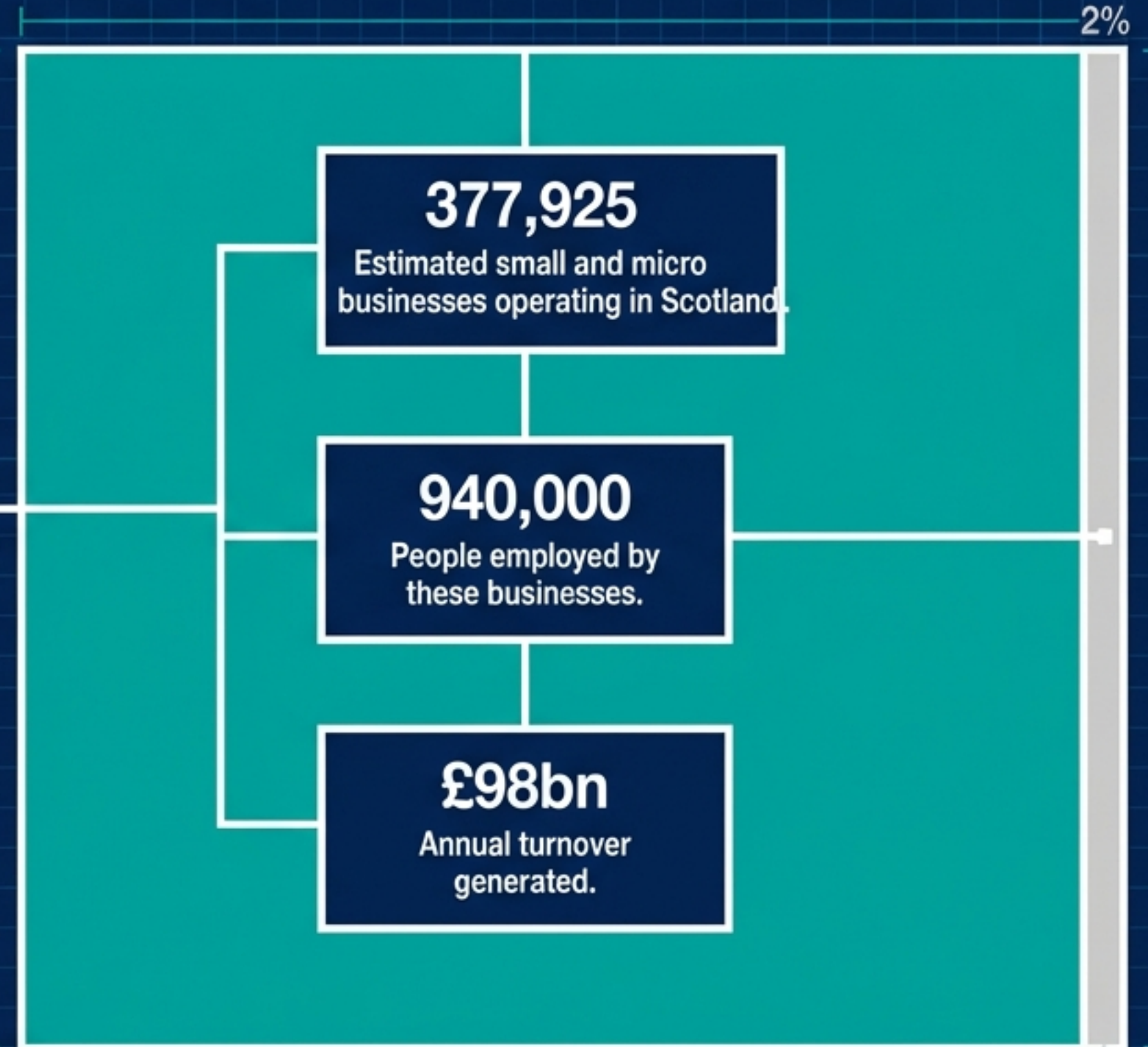
## The Blueprint for Scotland's Economic Future

A strategic roadmap based on the FSB Scotland 2026 Election Manifesto.

[DigitalNation.scot](https://DigitalNation.scot)

# Small Business is the Foundation

Small businesses comprise over 98% of all Scottish private sector companies. They are the backbone of the economy.



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# The Ambition vs. Regulation Paradox

The Ambition

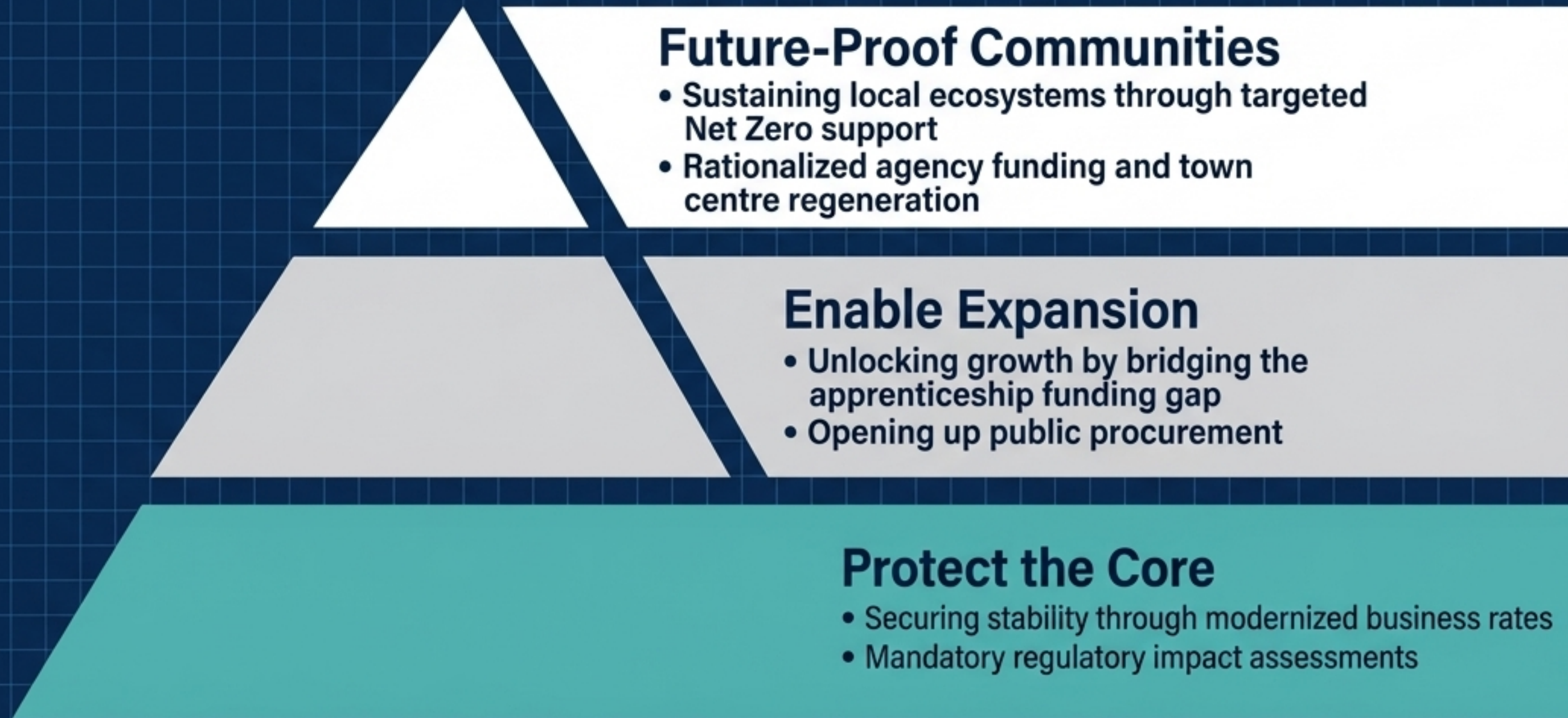
56% of small businesses plan to grow in the next two years. Another 30% intend to maintain their current vital economic contribution.

The Anchor

14% of small businesses currently spend more than 8 hours—a full working day—on regulatory compliance paperwork every single week.

Growth plans are systematically suppressed by administrative friction.

# The “Back the Base” Strategic Framework



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# Protecting the Core: Rebuilding the Rates System

## Current State

14 separate Assessors and 14 separate valuation rolls.

Recent revaluations causing Rateable Value (RV) hikes of up to 400%.

Complex, inefficient, and threatening to small businesses.

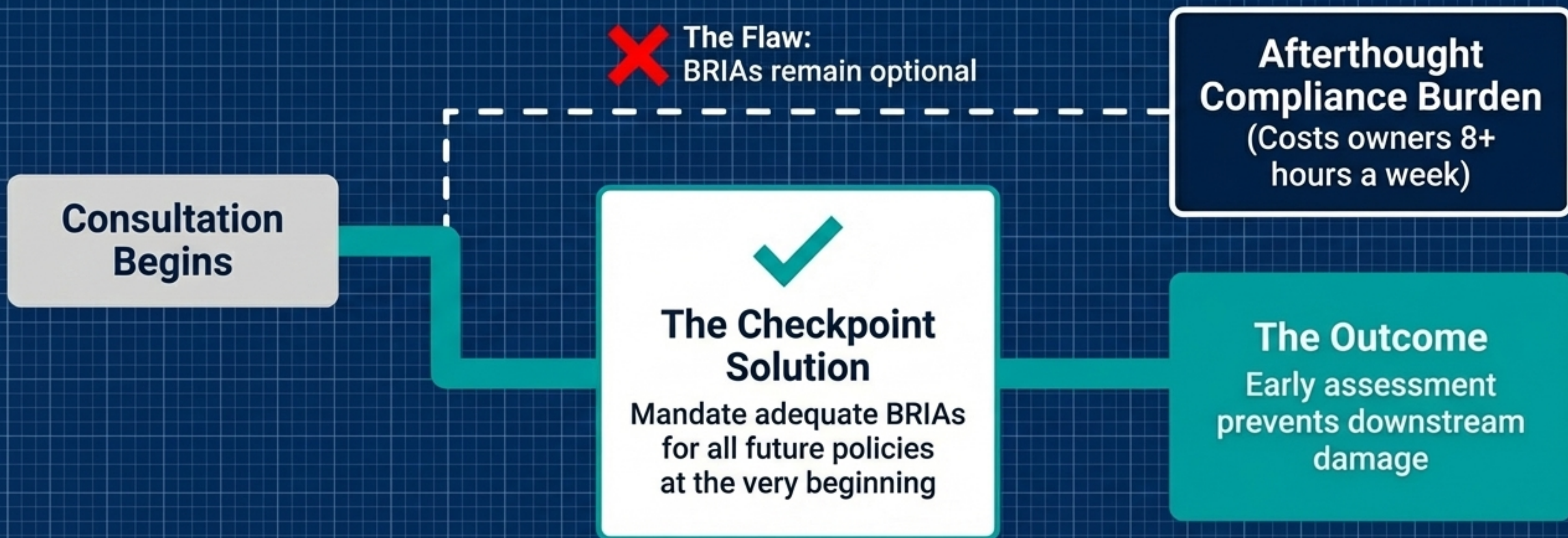
## Proposed State

Maintain and reform the Small Business Bonus Scheme (SBBS) as a critical lifeline.

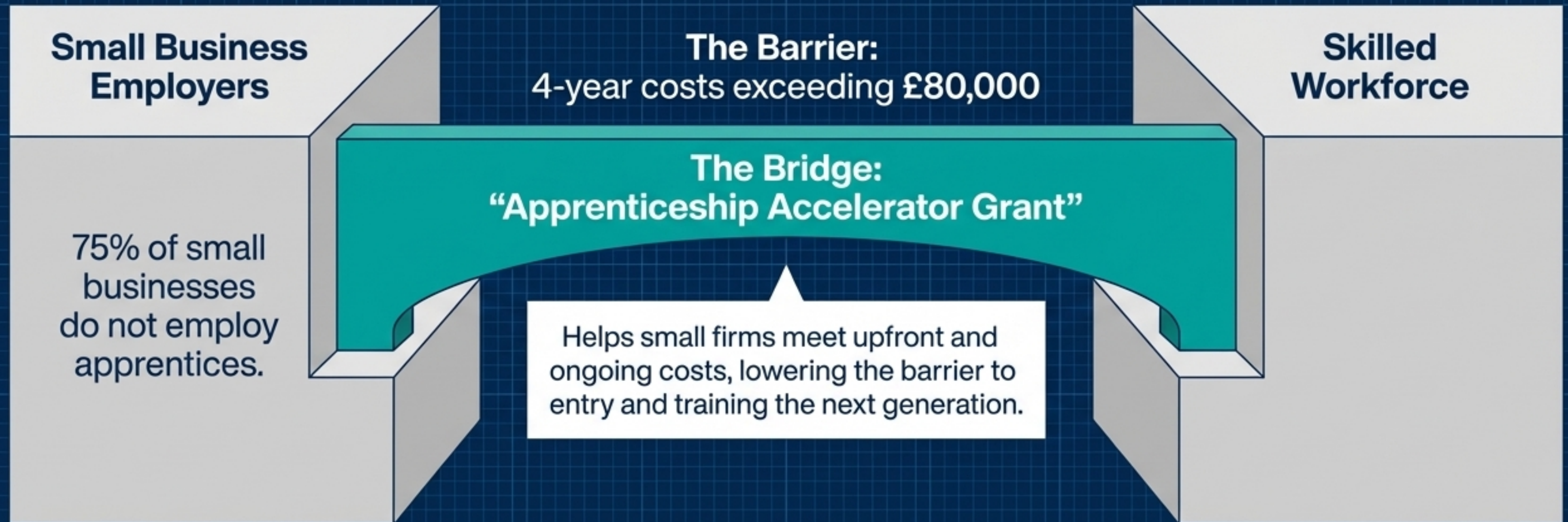
Transfer administration entirely to Revenue Scotland (mirroring the VOA in England/Wales).

Centralized, transparent, and built for accountability.

# Protecting the Core: Mandating Impact Assessments



# Enabling Expansion: Bridging the Apprenticeship Gap



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# Enabling Expansion: Unblocking Public Procurement



**Level 1:** Only 23% of small businesses have ever tendered for a public contract.

**Level 2:** Of that small group, 78% found the process overly complex and geared toward large corporations.

**Level 3:** Spend with local enterprises has increased by only 3.5% since 2010/11.

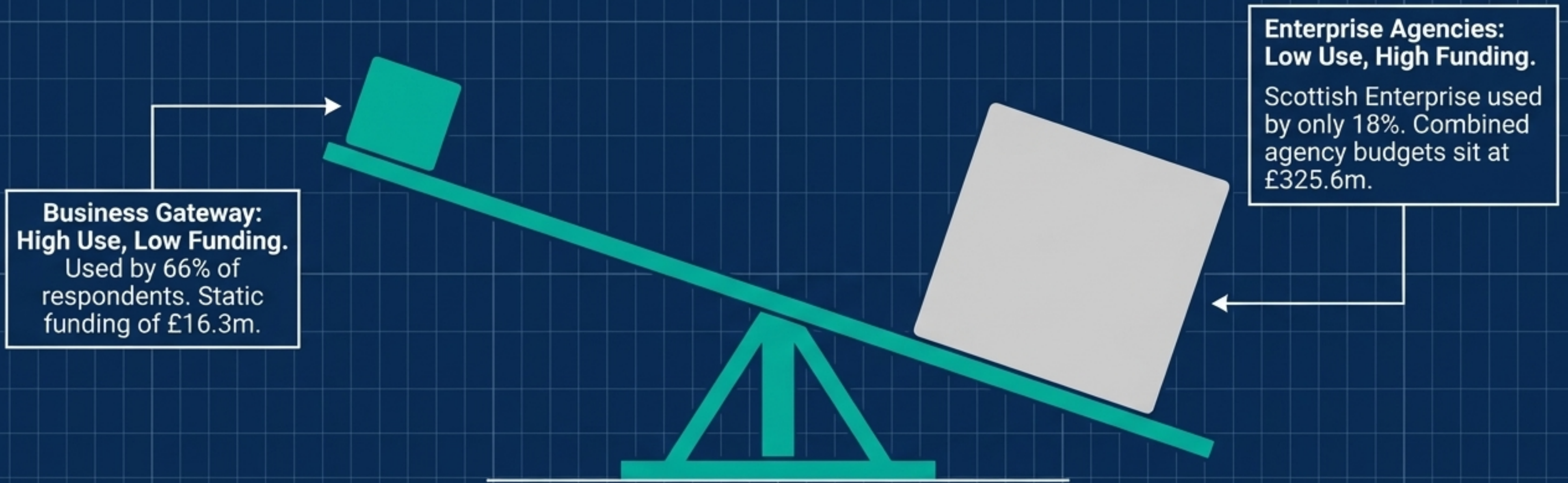
**The Fix:** Further reform the Procurement Reform (Scotland) Act 2014 to drastically simplify access for small, local businesses.

# Future-Proofing: Reconnecting the Net Zero Transition

## Lost Connections

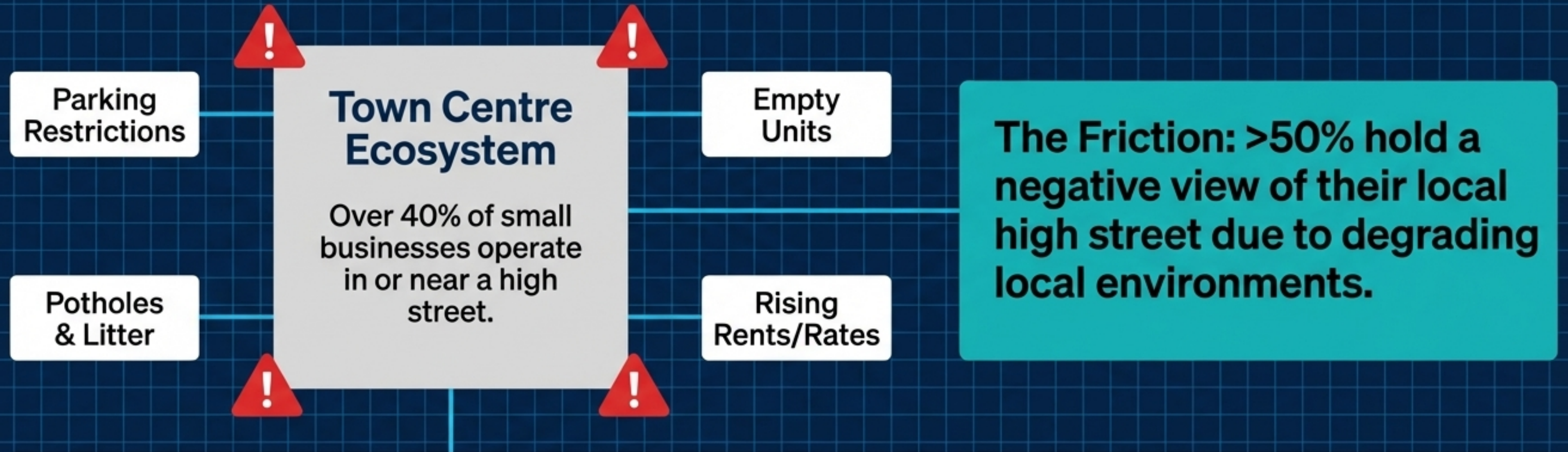


# Future-Proofing: Rebalancing Enterprise Support



**The Realignment: Commit to year-on-year funding increases for Business Gateway, focusing on practical support for self-employment.**

# Future-Proofing: Revitalizing Town Centre Ecosystems



**The Structural Fix: Initiate a comprehensive review of Business Improvement Districts (BIDs) legislation to ensure it drives modern regeneration.**

# The 2026 Masterplan: 7 Asks for the Next Government

**Commit to maintaining a Small Business Bonus Scheme.**

**Mandate adequate business impact assessment of all future policies.**

**Introduce an 'Apprenticeship Accelerator Grant'.**

**Explore further reforms to the Procurement Reform (Scotland) 2014 Act.**

**Increase funding for advice services like Business Energy Scotland.**

**Increase funding for Business Gateway year-on-year.**

**Take action on town centre regeneration and review BID legislation.**

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# Back the Base.

The success of Scotland's economy relies on the foundation of its small businesses.

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Read the full 2026 Election  
Manifesto at [fsb.org.uk](https://fsb.org.uk)

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