

# SETTING UP IN SCOTLAND



**#SCOTLAND|SNOW**





The Clyde, Glasgow

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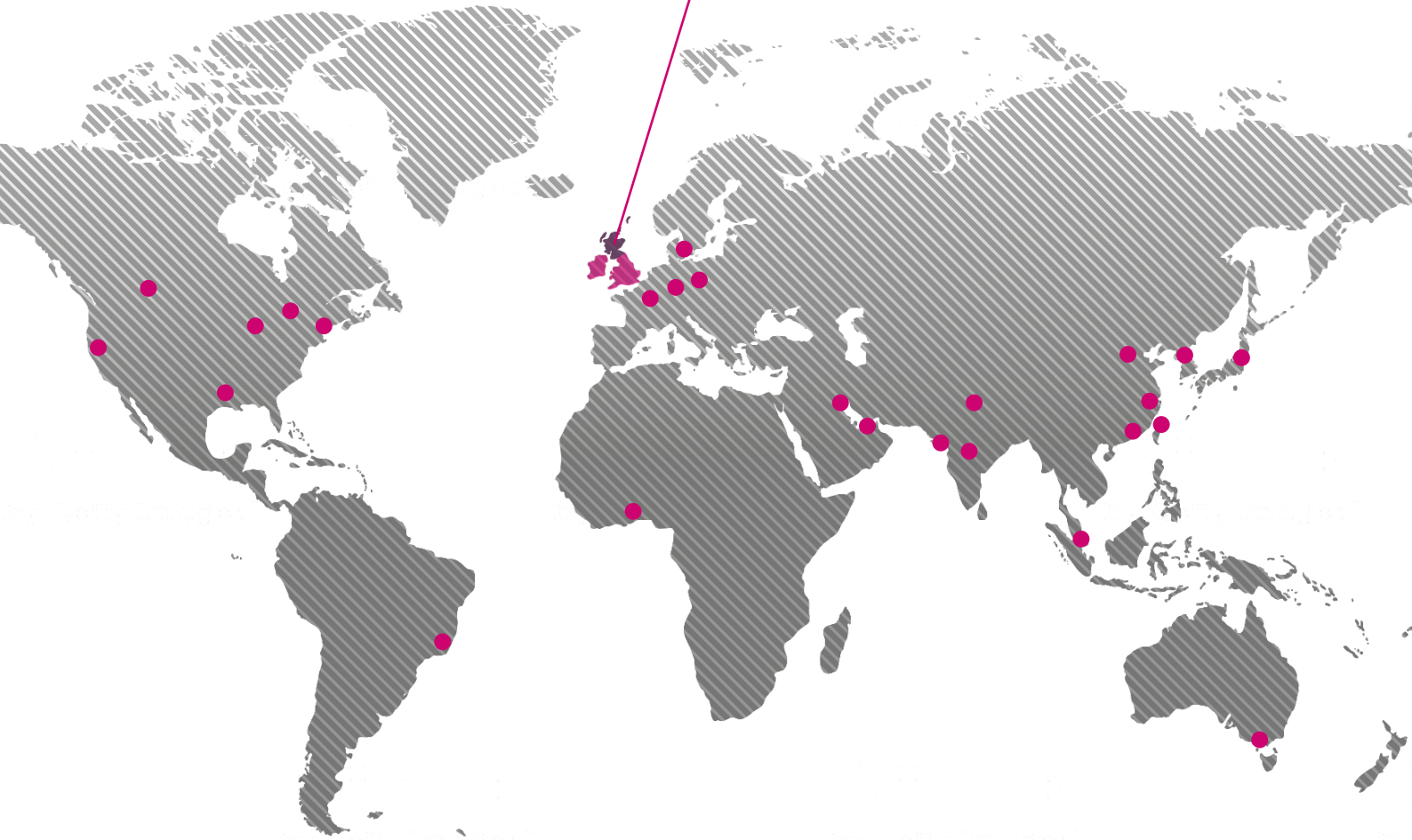
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# ABOUT US

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● Key SDI offices



30+  
offices in



23  
countries

## Scottish Development International (SDI)

Scottish Development International (SDI) is the international trade and investment body for Scotland and brings together the knowledge and expertise of the Scottish Government, Scottish Enterprise and Highlands & Islands Enterprise providing support for people and organisations who plan to invest or develop business in Scotland. SDI has over 30 offices in 23 countries throughout the world.

[Click here](#)  
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The Scottish Highlands

## What we do

Our service begins at the planning stage and carries on through set-up, development and the day-to-day running of your business. We'll help you to identify investment opportunities, access funding, find premises and contact potential partners.

## We can

– Organise	tailored visits
– Advise	on recruitment
– Help	you with training
– Connect	you to Scottish universities and colleges
– Introduce	you to accountants, lawyers and other business professionals
– Identify	financial support
– Link	you to local and global business networks
– Provide	free and up-to-date business intelligence
– Give access	to an international network of skilled professionals
– Offer	business immigration and visa support with specialist partners





V & A Design Museum, Dundee

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### Registering your company

Registering a company in Scotland is simple. You can register as a private limited company online in just 24 hours.

Alternatively, you can register a UK establishment of your existing overseas company. This takes longer – usually about four weeks – because you need to submit extra documents and information.

**Find out** how to register your business, or a UK branch of your organisation, at [invest.great.gov.uk/int/setup-guide/how-to-setup](https://invest.great.gov.uk/int/setup-guide/how-to-setup)

### Choosing how to structure your business

There are several ways you can structure your business in Scotland. The most common are:

- **Sole trader** – a self-employed person operating a small business
- **Partnership** – including Limited Liability Partnerships
- **Limited company** – either a private limited company (Ltd) or a public limited company (PLC)

Choosing the right legal structure is important because it will affect how you run your business, the control you have over it, and your legal obligations such as personal liability of the directors of the company. A lawyer or accountant can help you decide what's best for you.

### Directors/Partners

Unlike other jurisdictions, there is no requirement under UK company law to have a 'local' director. Nor is there any requirement to enter into a relationship with a local partner/shareholder to carry out business in the UK.

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## Accountants

Professional advice can be invaluable when you're setting up your business. Once you're up and running, an accountant can help you calculate your tax liabilities and apply the most tax-efficient payment system for your employees. The Institute of Chartered Accountants of Scotland (ICAS) will help you find the right accountant for your business and location.

**Find out** how at [icas.com/find-a-ca](https://www.icas.com/find-a-ca)

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## Lawyers

A lawyer can give you advice on everything from business structure to insurance, and may be essential when you're buying or renting property. The Law Society of Scotland provides a facility to help you find a lawyer qualified to work in Scotland.

**Find out** how at [lawscot.org.uk/find-a-solicitor](https://www.lawscot.org.uk/find-a-solicitor)

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## Business insurance

As a business in Scotland you must have:

- Employers' liability insurance to cover compensation and legal costs if an employee (or former employee) suffers work-related injury or illness
- At least third-party motor insurance if you use vehicles in the UK

These are legal requirements. They're also important for your business, as you could face serious penalties or significant costs without them.

There are other types of insurance which aren't necessarily legally required, but may be good to have. These include things like buildings insurance for your premises, product liability, public liability, professional indemnity, group travel and personal accident insurance.

**Find out** more about business insurance at [mygov.scot/business-insurance](https://www.mygov.scot/business-insurance)

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## Intellectual Property (IP)

Scotland and the rest of the UK have very strict intellectual property laws to make sure IP you've created is legally protected.

**Find out** more about IP at  
[gov.uk/government/organisations/intellectual-property-office](https://www.gov.uk/government/organisations/intellectual-property-office)

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## Taxes

Scottish taxation is mostly governed by UK law and administered by HM Revenue & Customs (HMRC). But local taxes, like business rates, are controlled by the Scottish Government and administered by local authorities.

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## Corporation Tax

Companies in Scotland must pay UK Corporation Tax on profits. The current Corporation Tax rate is 19%, reducing to 17% from April 2020. At 19%, Scotland and the rest of the UK have the lowest corporation tax rate of any G7 country.

You must register with HMRC to pay Corporation Tax within three months of starting your business.

If you do business as a sole trader, a partnership or a limited liability partnership (LLP), you do not pay Corporation Tax. But you must still pay tax based on the profits of the individuals involved in your business.

If you commercialise your patent in Scotland or develop a new patent here, you may benefit from the Patent Box scheme. This means paying reduced corporation tax on any profits you make by commercialising those patents - it could be as little as 10%.

**Find out** more about Corporation Tax at [gov.uk/corporation-tax](https://www.gov.uk/corporation-tax)

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## Value Added Tax (VAT)

VAT is a tax on supplies of goods and services. Businesses in Scotland (and the rest of the UK) must charge VAT on the goods and services they provide if they are registered with HMRC for VAT (your business will be required to register if its turnover exceeds a set threshold).

The rate of VAT depends on the goods or services being supplied.

- The standard rate is 20%
- A reduced rate of 5% may apply to certain supplies such as utilities
- A zero rate applies to certain supplies, such as books and children's clothes

VAT regulations and administrative requirements are complex. You should seek specialist advice from a lawyer or accountant if you are unsure about the amount of VAT which you should be charging.

**Find out** about VAT exemptions at  
[gov.uk/guidance/rates-of-vat-on-different-goods-and-services](https://www.gov.uk/guidance/rates-of-vat-on-different-goods-and-services)

**Find out** more about VAT at  
[gov.uk/government/organisations/hm-revenue-customs/contact/vat-enquiries](https://www.gov.uk/government/organisations/hm-revenue-customs/contact/vat-enquiries)

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## Business rates

Business rates are collected by councils to help pay for local services. These 'non-domestic rates' are worked out on your property and if you're the owner, tenant or occupier of a non-domestic building for business, you may need to pay them.

**Find out** more about business rates and estimate your bill at  
[mygov.scot/business-rates-guidance](https://mygov.scot/business-rates-guidance)



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## Tax on imports

Goods imported into the UK (and other EU countries) from non-EU countries are subject to import duties. These charges don't normally apply to services.

**Find out** about more about taxes on imports at [mygov.scot/starting-to-import/](https://mygov.scot/starting-to-import/)

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## Opening a business bank account

Getting a business bank account in Scotland can take anything from a couple of weeks to about three months, depending on the bank and type of account you choose.

Each bank has its own requirements and processes and will conduct security and anti-money laundering checks. A representative from your company, such as a director, usually needs to meet with the bank in-person to open the account and normally the company representative must reside in Scotland and the place of business address must also be based in Scotland.

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Scottish Event Campus including SSE Hydro, Armadillo and SECC, Glasgow

Finding the best place to do business  
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### Finding the best place to do business

Scotland offers every kind of business location, from busy city centres to small rural and island communities. Where you choose to locate will often depend on the sector or nature of your business, but there are some other factors you need to consider, including property costs and infrastructure.

### Identifying Suitable Premises

SDI, through our partner agency Scottish Enterprise, can assist you in identifying suitable business premises or development opportunities via their team of in-house property professionals. This is a free and independent service to assist you in fulfilling your property needs.

### Incubators

Scotland has over 60 incubators and accelerators supporting start-ups and growing businesses across the country. For example: Codebase (Edinburgh supports digital media and technology start-ups), the Oil and Gas Innovation Centre (Aberdeen provides access to sectoral resources and research labs), BioCity (Newhouse provides life sciences mentoring, funding and labs).

These incubators offer a range of support services including targeted events, business mentoring, office space, administration support and access to funding. Some incubators also run accelerator programmes, which enable companies to enrol on a 90-day development programme, by the end of which they graduate - having market tested their business proposition, identified their route to market, supply chain resource needs and technology requirements, prepared their business plan, and pitched for funding.

Find out more about incubators and accelerators at  
[www.mygov.scot/incubators-accelerators/](http://www.mygov.scot/incubators-accelerators/)

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## Business Clusters and Enterprise Zones

Locating your business in a specialised centre of excellence for your sector can have significant benefits. Enterprise areas supporting the fields of Life Sciences, Manufacturing and Low Carbon/Renewables have been created at 16 strategic sites across Scotland. Each site offers a range of incentives to fit the individual characteristics of that site which could include any number of the following:

- Business rates discount
- Enhanced capital allowances allowing businesses to claim up to 100% of the cost of certain qualifying investments in plant & machinery against taxable profits (only available at Nigg, Irvine, Dundee Port and Dundee Claverhouse)
- Streamlined planning process
- High speed broadband
- International promotion and marketing provided by SDI
- Skills and training support provided by Skills Development Scotland.

**Find out** about business clusters and Enterprise Zones at [beta.gov.scot/policies/supporting-business/enterprise-areas](https://beta.gov.scot/policies/supporting-business/enterprise-areas)

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## Business property in Scotland

From small flexible office space to large scale HQ premises, specialist pharmaceutical research labs to dedicated manufacturing units, the Scottish property market provides a varied range of opportunities for you to consider.

As a business in Scotland you have a number of options. You may decide to:

- purchase or lease (rent) existing premises
- purchase or lease new build premises that have been developed to satisfy your specific business requirements

Whatever your preferred option, be it existing or new build premises, Scotland benefits from clear and efficient processes for obtaining the required planning permissions to amend or construct your chosen premises should the need arise.



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## Negotiating your lease in Scotland

Leasing practices in Scotland are based on Scots Law which differs from wider UK laws.

As a business, you need to consider:

- The length of your lease
- Rent Payable including any future rent review or incremental rent increase dates
- Incentives (rent free periods, contributions towards costs, works carried out by the landlord on your behalf etc)
- Fit out costs
- Business Rates and other occupational costs
- VAT
- Lease type (who is responsible for insurance and repairs)
- Dilapidations at the end of your lease

To achieve the best possible deal and limit liabilities at the end of your agreement, it is recommended that you appoint a professional team (Property Agent, Solicitor, Building Surveyor) who collectively can negotiate a deal on your behalf and advise on the terms and conditions attached to any agreement. Our partner agency Scottish Enterprise have a team of in-house property professionals who can assist with the appointment of an appropriately qualified professional team using their market knowledge and contacts.

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## Broadband and phones in Scotland

Scotland offers your business a wide choice of IT, phone and internet providers and services.

**Find out** about the Scottish Government's broadband plans at [beta.gov.scot/policies/digital/broadband-and-mobile](https://beta.gov.scot/policies/digital/broadband-and-mobile)

Compare broadband, mobile and phone providers and prices at [cable.co.uk/about](https://cable.co.uk/about)

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Princes Street, Edinburgh

## Income Tax, National Insurance & PAYE

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As a business employing people in Scotland, you need to consider the following laws, regulations and policies:

### Income Tax, National Insurance & PAYE

As an employer, you have to deduct income tax and National Insurance Contributions (NIC) from each employee's salary and pay these deductions to HM Revenue & Customs (HMRC).

You pay an Employer's National Insurance contribution for each of your employees if they earn over a set threshold per week. This is a tax-deductible expense for your business.

You deduct tax from your employee's salary through a system known as Pay As You Earn (PAYE). Employees pay between 0 and 46% tax, depending on their earnings. HMRC provides each employee with a tax code to make sure they pay the right amount of tax.

**Find out** more about National Insurance at [gov.uk/national-insurance-rates-letters](https://gov.uk/national-insurance-rates-letters)

**Find out** more about tax codes at [gov.uk/employee-tax-codes](https://gov.uk/employee-tax-codes)

**Find out** more about how to run your payroll at [gov.uk/running-payroll](https://gov.uk/running-payroll)

**Find out** more about payroll tax rates for employers at [gov.uk/guidance/rates-and-thresholds-for-employers-2018-to-2019](https://gov.uk/guidance/rates-and-thresholds-for-employers-2018-to-2019)

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## Register as an employer

You need to register as an employer with HMRC. They'll provide you with an employer reference and a PAYE guide. You may also want to consult an accountant about the most tax-efficient payment system for your employees, and how to calculate deductions.

**Find out** more about registering as an employer at [gov.uk/register-employer](https://www.gov.uk/register-employer)

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## Transfers of Undertakings in Scotland

When you buy or sell a business in Scotland, employees assigned to the business may automatically transfer to the buyer under the Transfer of Undertakings (Protection of Employment) Regulations, known as TUPE.

The employers will have various obligations to fulfil in relation to the transfer and the employees will be entitled to enhanced employment rights. TUPE also applies to outsourcings.

**Find out** more about TUPE at [gov.uk/transfers-takeovers](https://www.gov.uk/transfers-takeovers)

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## Working hours

Working hours in Scotland and the rest of the UK are governed by the Working Time Regulations 1998. These regulations apply to part-time and full-time workers, including agency workers and freelancers, but not the genuinely self-employed.



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## Overtime

Overtime is normally any time an employee works beyond their normal hours, whether voluntary or compulsory. The employment contract you provide should include terms and conditions about overtime pay rates (if any).

**Find out** more about overtime at [gov.uk/overtime-your-rights](https://www.gov.uk/overtime-your-rights)

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## Holidays

Almost all workers in Scotland are legally entitled to 5.6 weeks paid holiday a year, including bank holidays. This equates to 28 days for a worker who does a standard five-day week. You can choose to offer more paid holiday than this, but not less.

**Find out** more about working hours and holidays at [mygov.scot/employee-hours/](https://mygov.scot/employee-hours/)

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## National Minimum Wage and salaries in Scotland

The National Minimum Wage (NMW) is the minimum pay per hour most workers under the age of 25 are entitled to by law. The government's National Living Wage (NLW) is the minimum pay per hour most workers aged 25 and over are entitled to by law. It is a criminal offence for an employer not to pay someone the NMW or NLW. The rate depends on the employee's age and whether or not they are an apprentice.

**Find out** more about the NMW and NLW at [gov.uk/national-minimum-wage-rates](https://www.gov.uk/national-minimum-wage-rates)

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## Contracts and terms of employment in Scotland

As an employer in Scotland, you have to provide a written contract, with specific information about your employee's role, within one month of them starting work.

The tax and employment responsibilities you have for your staff depends on their employment status. There are three main types of contracts:

- **Permanent:** for employees with no identified end date
- **Fixed-term:** to employ someone for an agreed period of time for a specific task, or project, or as cover
- **Casual contracts:** permanent and fixed-term contracts which allow for more flexibility and generally less obligation to offer or accept work

You can also engage agency workers to react to fluctuations in your business needs.

**Find out** more about types of employment and worker contracts at [gov.uk/employment-contracts-and-conditions](https://www.gov.uk/employment-contracts-and-conditions)

**Find out** more about employment status at [gov.uk/employment-status](https://www.gov.uk/employment-status)

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## Other employer responsibilities

It's your legal responsibility to make sure employees have a right to work in the UK. Breach of this obligation can result in severe criminal and civil penalties.

As well as hiring talent in Scotland, you can bring employees to the UK from other countries through a flexible visa system. However, anyone from outside of the European Economic Area (EEA) and Switzerland may need to apply for a UK visa to work in Scotland. To do this, they need to apply to the UK Visas and Immigration (UKVI).

There are no nationality restrictions on company directors in Scotland or the rest of the UK. This means that as a director of a company registered in Scotland, you do not need to be a resident in the UK.

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## Pension and benefits in Scotland

As an employer in Scotland, you must automatically enroll employees in a workplace pension scheme and make contributions on their behalf. Employees will also contribute to their pension, though they have the right to opt out of the scheme if they wish.

**Find out** more about expenses and benefits at  
[mygov.scot/expenses-benefits-employers/](https://mygov.scot/expenses-benefits-employers/)

**Find out** more about workplace pensions at  
[thepensionsregulator.gov.uk/en/employers](https://thepensionsregulator.gov.uk/en/employers)

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## Health and Safety in Scotland

As an employer in Scotland, you're responsible for providing a safe workplace. This means complying with the standards, rules and regulations of UK health and safety law. The Health and Safety Executive (HSE) provides guidance and regulates and enforces health and safety law in the UK.

**Find out** more about health and safety for your business at  
[hse.gov.uk/workers/employers.htm](https://hse.gov.uk/workers/employers.htm)



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## Data Protection in Scotland

If your business stores or uses personal information, you will need to follow specific rules on data protection in Scotland.

If your business collects, uses, stores or shares personal information, you will need to comply with the rules on data protection under the General Data Protection Regulation (GDPR) and the Data Protection Act 2018. This applies to the personal information you collect, use and keep about anyone, including staff and customers. You will also need to respond to any 'data protection' or 'subject access' requests from people asking about the information you hold about them within the required timelines.

It's important you make sure the information you hold is secure, accurate and up-to-date. When you're collecting personal data from someone, you must inform them:

- your purposes for processing their personal data, the legal basis for processing their personal data, your retention periods for keeping that personal data, and who it will be shared with.
- They have the right to see the personal information relating to them, ask you to correct it if it's wrong and in some instances, request you to delete it.

**Find out** more about Data Protection at  
[gov.uk/data-protection-your-business](https://www.gov.uk/data-protection-your-business)

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## Bribery in Scotland

Company legislation requires that you have adequate measures in place to prevent bribery.

**Find out** how to put preventative bribery measures in place at  
[gov.uk/government/publications/bribery-act-2010-guidance](https://www.gov.uk/government/publications/bribery-act-2010-guidance)



Computer games students, Abertay University

Recruiting staff  
Internships  
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Graduates  
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### Recruiting staff

There are several ways to recruit people for your business:

- Advertise online on your website, job boards and social media, or in print via specialist Scottish and UK trade press, local and national newspapers
- Use a recruitment agency to handle the recruiting process for your business. Fees vary but are typically 15-25% of the successful candidate's first-year salary
- Contact the career departments of colleges and universities in Scotland to find candidates for junior or trainee positions
- Use JobCentre Plus – a Government-run employment agency that may also be able to find candidates for you

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### Internships

Interns are usually graduates or undergraduates who take part in a paid or unpaid placement programme as part of their education. An internship can last a few weeks to a year, depending on your business requirements.

**Find out** more about internships on [gov.uk/employment-rights-for-interns](https://www.gov.uk/employment-rights-for-interns)

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### Apprenticeships

Skills Development Scotland (SDS) is the national body established to support the three types of apprenticeship currently available:

- Foundation apprenticeships for school students
- Modern apprenticeships, which combine training with paid work
- Graduate apprenticeships

SDS supports over 25,000 Modern Apprenticeships across over 80 frameworks each year, from healthcare and financial services to construction and IT. SDS works with employers to make sure the programme meets the needs of the business, and they make a financial contribution to the cost of training.

**Find out** more about apprenticeships at [skillsdevelopmentscotland.co.uk](https://www.skillsdevelopmentscotland.co.uk)

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# ACCESSING TALENT

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Apprenticeships

Graduates  
ScotGrad  
TalentScotland

## Graduates

The career departments of colleges and universities in Scotland can help you find work-ready graduates, and alumni with the right qualifications for your business.

**Find out** more about graduates at [scotland.org/study/scottish-universities](https://scotland.org/study/scottish-universities)

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## ScotGrad

Graduate placements are available within the Highlands and Islands area, but Graduates from all over Scotland can apply.

**Find out** more on ScotGrad at [scotgrad.co.uk](https://scotgrad.co.uk)

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## TalentScotland

Run by Scottish Enterprise, TalentScotland helps growing companies and investors find, recruit and retain skilled, experienced and internationally mobile talent. TalentScotland can provide fast, easy access to skilled job seekers who are already interested in coming to Scotland as a career destination.

**Find out** more about TalentScotland  
[talentscotland.com](https://talentscotland.com)

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Made in Scotland - Collaborative Export Solutions

## Immigration and visas Business Visitor

Start-up Visa  
Innovator Visa

Global Talent Visa  
Graduate Route  
High Potential Individual Visa

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### Immigration and visas

If you're thinking of moving to Scotland to work, or you're investing in the country, you may need a visa.

Scotland is governed by the same immigration rules as the rest of the UK. There are different types of visa depending on how long you intend to stay, and your reasons for coming here.

Some short-term options allow you to visit while you search for investment or business opportunities. Others are intended for long-term and permanent relocation. For most working visas, there's a requirement to demonstrate a working knowledge of the English language – an exception is the Investor visa. Most non-British or non-Irish citizens will need to apply for a visa before travelling to Scotland.

TalentScotland is a project run by Scottish Enterprise, Scottish Development International and Highlands and Islands Enterprise. For companies planning to relocate to, or set up in Scotland, TalentScotland can offer general support and guidance on the visa options available to founders, and the business, including employing or transferring international talent.

You can check if you need a UK visa  
[gov.uk/check-uk-visa](https://www.gov.uk/check-uk-visa)

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### Business Visitor

This immigration route allows you to visit and take steps in relation to your future business. You can use it to attend meetings, carry out site visits, negotiate and sign deals and contracts provided that comply with the other conditions under this category.

Once you put your plans into action, you will probably need to move to a different visa before you start working in Scotland.

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# IMMIGRATION 6

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## Start-up Visa

The Start-up category is intended for high potential entrepreneurs who are seeking to start up a business in the UK for the first time. Applicants under this category will not require to evidence access to investment funds for their business.

However, you must show you have a business idea which is:

**a new idea** - you cannot join or invest in a business that is already trading

**innovative** - you must have an original business idea which is different from anything else on the market

**viable**, with potential for growth

You will require an endorsement from an approved endorsing body which will include leading business organisations and higher education institutions

The Start-up visa will be issued for a period of 2 years. Towards the end of this period, you will need to switch another visa category, for example the 'Innovator' category.

**Find out** more about the Start-up Visa on [gov.uk/start-up-visa](https://www.gov.uk/start-up-visa)



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## Innovator Visa

This category is for more experienced business people seeking to establish a business in the UK.

You will generally require a minimum of £50,000 funding available to be invested into your business and will also require an endorsement from an approved endorsing body. There are some exceptions to this requirement for example, if you are extending your innovator visa or switching from the Start-Up category.

You must show that you have a business idea which is:

**new** - you cannot join or invest in a business that is already trading

**innovative** - you must have an original business idea which is different from anything else on the market

**viable**, with potential for growth

Visas under this category will be issued for 3 years in the first instance. Towards the end of this period, you will have the option to apply for an extension for a further 3 year (so long as your business continues to be endorsed), or to apply to settle permanently in the UK.

**Find out** more about the Innovator Visa on [gov.uk/innovator-visa](https://gov.uk/innovator-visa)

Please note that the innovator visa route is likely to change in 2022 so please contact [info@talentscotland.com](mailto:info@talentscotland.com) if you are considering applying for this visa.

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## Global Talent Visa

You may be eligible for a Global Talent visa if you work in a qualifying field and meet the relevant criteria in order to obtain endorsement from an approved endorser.

Each endorser will have their own criteria which details how you qualify:

- as a leading talent ; or
- as a potential leading talent.

**Find out** more about the global talent visa and approved endorsers on [gov.uk/global-talent](https://www.gov.uk/global-talent)

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## Graduate Route

The Graduate Route is available for international students who graduated from a UK University in a qualifying course. If this applies to you, you may be able to stay and work, or look for work, in the UK at any skill level for a maximum period of two years (or three years if you are graduating from a PhD). At the end of your graduate visa, you will need to switch in to another visa category to continue living in the UK (such as the Skilled Worker Route).

Further information on the Graduate Route can be found here: <https://www.gov.uk/graduate-visa>

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## High Potential Individual Visa

This new temporary visa route will be available from 30 May 2022 for recent graduates with degree level qualifications from top global non-UK universities on the Global Universities List within the last 5 years. This visa lasts for 2 years (3 years for those with a PhD) and allows you to stay in the UK to work or look for work. At the end of the visa, you would need to switch into another visa route (such as the Skilled Worker Route) to continue living in the UK.

Further information on the High Potential Individual route will be published soon.

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## Moving staff to Scotland

If your business is based overseas, you may be able to temporarily send a senior employee to Scotland under the new sponsored Global Business Mobility routes which opens on 11 April 2022. These new routes replace previous routes including the Intra-Company Transfer route and the Representative of an Overseas Business visa. The new route includes visas for:

- senior or specialist workers completing temporary assignments in the UK;
- graduate trainees being transferred to the UK as part of a training programme;
- senior or specialist workers to be sent to expand an overseas business in the UK;
- overseas workers to be seconded to the UK;
- contractual service suppliers completing a temporary assignment that falls within the UK's international trade agreements.

Further details of this new route will be available soon.

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## Bringing your family

If you are coming to Scotland to study, work or invest, your spouse, partner or dependent children under 18 can usually apply to join you.

You will need to show that:

- your relationship with your spouse or partner is genuine and lasting
- your children are dependent on you
- you intend to live together for the duration of your stay

You may also need to show that you have enough money to support your family without using state benefits.

**Find out** how to apply to bring your family with you if you have a UK visa at <https://www.gov.uk/government/publications/family-members-of-points-based-system-migrants>

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## Recruiting & employing international staff

If you're an employer in Scotland and you want to hire non-British or non-Irish citizens, you may need a sponsor licence. For this you have to submit an online application through the Home Office website, followed by a submission to the Home Office of supporting documents.

When you're applying for a sponsor licence, you'll be asked to choose between different types of licence.

A Skilled Worker (formerly Tier 2 General) licence which is for bringing new staff to Scotland with a view to them remaining here permanently.

A Global Business Mobility Visa licence (senior or specialist workers) which allows you to bring people to Scotland, usually for a fixed, short-term period. This visa is designed for people who already work for your organisation overseas, and doesn't allow the employee to remain in Scotland permanently or allow you to recruit new staff who are not already connected to your company.

**Find out** more about sponsorship at [gov.uk/uk-visa-sponsorship-employers](https://www.gov.uk/uk-visa-sponsorship-employers)

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Aberdeen Harbour

Business Support & Advice  
Tax incentives

Attracting investment  
Training support

### Business Support & Advice

We're changing the way we support businesses, putting in place a simpler, more inclusive funding model that will help create jobs and a greener economy.

This model will be launched soon, with grant funding targeted towards projects that will help generate jobs and support Scotland's ambitions for a low carbon economy.

**Find out** more:

**[Business grants to grow your business - Scottish Enterprise \(scottish-enterprise.com\)](https://www.scottish-enterprise.com)**

If you commercialise your patent in Scotland or develop a new patent here, you may benefit from the Patent Box scheme. This means paying a reduced rate of Corporation Tax (of 10%) on any profits you make by commercialising those patents.

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### Tax incentives

If you're a small business owner or investor in Scotland, you may be eligible for tax relief from the Enterprise Investment Scheme and Venture Capital Trust.

**Find out** about the Enterprise Investment Scheme at **[gov.uk/government/publications/the-enterprise-investment-scheme-introduction](https://www.gov.uk/government/publications/the-enterprise-investment-scheme-introduction)**

**Find out** more about the Venture Capital Trust Scheme at **[gov.uk/government/collections/venture-capital-trusts-statistics](https://www.gov.uk/government/collections/venture-capital-trusts-statistics)**

Scotland is a great place for R&D, and offers generous incentives for businesses investing in innovation.

**Find out** about R&D tax relief incentives at **[gov.uk/guidance/corporation-tax-research-and-development-rd-relief](https://www.gov.uk/guidance/corporation-tax-research-and-development-rd-relief)**



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# FINANCIAL & TAX INCENTIVES

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## Attracting investment

Other ways to fund your business is via Scottish Enterprise's Growth Investments team, the investment arm of Scottish Enterprise. This team have been supporting high growth potential companies since 2003.

The aim of Growth Investments is to boost funding levels for globally ambitious Scottish companies, ensuring the right levels of funding, from the right sources, get to the right companies at the right time. Financial Readiness experts can offer support and advice and can help access a range of funding from the private and public sector, including bank funding, equity funding, loan funding and grants.

Growth Investments can offer co-investment into Scottish companies raising equity alongside private investors, including business angels, angel syndicates, venture capital groups and corporate investors, and loan funding to companies with an ability to repay the debt.

Find out more:

[www.scottish-enterprise.com/investment](http://www.scottish-enterprise.com/investment)

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## Training support

We can provide investor companies with a range of support that will help them find, train and develop their current and potential employees. This support can include salary subsidies for priority target groups, tailored training for potential employees and development courses for all staff – from apprentices to senior management.

[www.scottish-enterprise.com](http://www.scottish-enterprise.com)

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Edinburgh Festival

**Cost of Living in Scotland**  
 Travelling in, to and from Scotland  
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Enjoying your free time  
 Arts and culture

Eating and drinking  
 Family activities  
 Festivals and events  
 Music

Shopping  
 Sports

### **Cost of Living in Scotland**

Your money will generally go further in Scotland than the rest of the UK. Weekly household costs can be 20% lower than London, and 10% cheaper than the UK as a whole. And that helps make Scotland attractive to potential employees, as well as employers.

### **Travelling in, to and from Scotland**

We're well connected to the rest of the UK, Europe and the world. Our five international airports fly to over 150 destinations – with Edinburgh and Glasgow each serving over 100. It's a one-hour flight to London, and Glasgow International airport has long-haul services across the Atlantic and to the Middle East and beyond. Scotland's rail service links the main cities and towns with fast, regular services, and trains to London take around four and a half hours from Glasgow or Edinburgh.

**Find out** more about international and regional flights at [skyscanner.net](https://www.skyscanner.net)

**Find out** more about routes and travel times within Scotland, UK and Europe at [scotrail.co.uk](https://www.scotrail.co.uk) and [nationalrail.co.uk](https://www.nationalrail.co.uk)

### **Education**

Scotland has a highly respected education system, with a wide range of state-run schools in every community, as well as a number of famous private and boarding schools. Our universities include some of the oldest in Europe, and continue to lead the world in many areas of science and technology, medicine, economics and other disciplines.

**Find out** about schools in Scotland at [education.gov.scot/parentzone](https://www.education.gov.scot/parentzone)

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# LIVING IN SCOTLAND



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## Enjoying your free time

With nearly 800 islands, magnificent mountain ranges and sprawling coastline, there's a lot to explore in Scotland. Good roads and relatively light traffic mean you can drive from the centre of our great cities to the coast, the lochs and mountains, or to one of the world's best golf courses, all in a matter of minutes.

Our capital, Edinburgh, plays host to the world's biggest arts festival every August. The cultural scene in Glasgow and other cities and towns rivals anything in Europe. We're famous for fine food and drink, and that heritage is now reflected in cutting-edge restaurants throughout the country.

The weather in Scotland is famously changeable, but rarely extreme. We have longer hours of daylight than most places on similar latitudes – like Canada or Scandinavia – which means you can easily enjoy the great outdoors all year round.

You'll never run out of things to see and do in Scotland, but for some inspiration, take a look at [visitscotland.com/see-do/](https://visitscotland.com/see-do/)

No matter what you like to do, there are endless things to see and experience in Scotland.

Exploring museums and galleries galore. Sampling year-round diverse gigs and festivals. There are endless ways to fill your spare time in Scotland, no matter what your interests are.

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## Arts and culture

Explore Scotland's thriving theatre scene, listen to diverse musical talent and experience dance from the Highland fling to ballet. The Edinburgh Festival and Festival Fringe, museums and galleries are just some of the ways to delve into Scotland's rich culture and traditions.

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## Eating and drinking

Loved for whisky and commended for offering some of the finest local produce in the world, Scotland is a treat for food lovers. Farmers' markets, bustling pubs and bars are great ways to whet your appetite. Whisky distillery tours and food festivals give tasty insight into how delights are created, and Michelin starred chefs like Andrew Fairlie and Tom Kitchin transform Scotland's natural produce, game and seafood into culinary sensations.

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## Family activities

There's plenty for you and your family to enjoy in Scotland – and castles are just the beginning. Explore beautiful beaches, historical landmarks and museums, exciting outdoor activities and more. Free attractions, family passes and special offers that allow children to go for free mean entertaining the family doesn't have to cost a lot.

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## Festivals and events

Enjoy music, film, dance, food, literature and anything in between at one of the many festivals and events happening across Scotland year-round. Every August, the legendary Edinburgh Festival and Festival Fringe transform the Capital into an arts performance hub. Other exciting events include the winter music festival Celtic Connections, literary celebrations for Burns Night and the lively Highland Games.

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## Music

Besides our world-famous bagpipes, Scotland has a vibrant music scene brimming with everything from folk, classical, rock, dance and more with our year-round musical festivals reflecting the full spectrum. Performances and gigs happen every night in cities and towns across Scotland. If you want to get in on the action, you can even get involved in making music in Scotland too.

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## Shopping

Scotland boasts some of the best shopping outside London. Scotland's got style - Glasgow's Style Mile, Edinburgh's Princes Street and textile delights in the Scottish Borders are just some of the ways to satisfy your fashion cravings.

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## Sports

It shouldn't be a surprise that Scots love sports - we invented golf, the bicycle, rugby sevens and the Highland Games. Sailing, fishing and more await you in brilliant scenery across the country. You can watch the action unfold at a rugby or football match - or play on the pitch yourself at one of many amateur clubs.

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[Find things to see and do in Scotland on VisitScotland](#)

[Find galleries and museums on National Museums Scotland](#)

[Discover opera, theatre and dance on Scotland.org](#)

[Find a club or sports facilities in your area on SportScotland](#)



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# WHAT NEXT

Scottish Development International has more than 30 offices throughout the world, and our global team is dedicated to helping you establish and grow business in Scotland.

If you are considering setting up in Scotland **complete our enquiry form** and we will arrange for an SDI specialist - who knows your region, language and business sector – to get back to you.

or email us at [investment@scotent.co.uk](mailto:investment@scotent.co.uk)

Scottish Development International – [sdi.co.uk](https://sdi.co.uk)

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