NON-DOMESTIC (BUSINESS) RATES - APPLICATION FOR RETAIL, HOSPITALITY & LEISURE RELIEF 2022-23

Please enter the full address including postcode of the non-domestic property for which you are claiming:

Council Billing Account reference (check your non-domestic rates bill):

If Billing Account reference is not known, please provide Assessor Property Reference Number (can be checked on https://www.saa.gov.uk/):

Introduction

This is an application form for relief available under The Non-Domestic Rates (Coronavirus) (Scotland) Regulations 2022, known as Retail, Hospitality and Leisure relief under which 50% relief is available for the first three months of the 2022-23 financial year (April – June), capped at £27,500 per ratepayer.

Ratepayers are required to make a declaration (see section 2 of this form), to ensure that they do not exceed £27,500 of this relief award. The council will reclaim any relief incorrectly awarded on incomplete, incorrect or fraudulent information.

The list of whole or main property uses that may be eligible for relief are set out in schedule 1 of the regulations: The Non-Domestic Rates (Coronavirus Reliefs) (Scotland) Regulations 2022 (legislation.gov.uk)

1. Ratepayer

Please provide full details of the Ratepayer (person(s) / business / organisation liable to pay the rates on the above property).

Ratepayer Name (check person or company named on your non-domestic rates bill):

Legal Structure of the Ratepayer (Please put an 'X' in any of the relevant boxes) –

Individual		
Sole Trader		
Partnership		
Private Limited Company (LTD)		
Public Limited Company (PLC)		
Limited Liability Partnership (LLP)		
Charitable Organisation		
Other (Please State)		

IF APPLICABLE, Companies House Registration number and/or Charity Registration number:
(Company number e.g.: 03493961)

Companies House Registration Number	
Charity Registration Number	

2. Declaration of Properties Interests – Ratepayer Cap (£27,500)

The following information will be assessed against non-domestic rates information from across Scotland. Applicants should respond accurately and truthfully. The council will reclaim any relief incorrectly awarded on incomplete, incorrect or fraudulent information.

Are/were you the ratepayer in 2021-22 for any other property, including in any other local authority in Scotland, which was in receipt or eligible for Retail, Hospitality and Leisure relief in 2021-22?

Yes ☐ *No* ☐

Have you already made an application for Retail, Hospitality and Leisure relief for 2022-23 in relation to any other property in another local authority in Scotland (i.e. a property other than the one for which you are applying for here)?

Yes ☐ *No* ☐

Since 1 April 2022 have you become the ratepayer or occupier of any other property, in any local authority area in Scotland, that you have applied/will apply for Retail, Hospitality and Leisure relief on in 2022-23?

Yes ☐ *No* ☐

If the answer to any of the above questions are YES, please populate the table below with the relevant information for each property:

please continue on a separate sheet if necessary

Named Ratepayer and Business Name	**Assessor Property Reference Number for the property (can be checked on https://www.saa.gov.uk/)**	**Council Billing Account reference (check your non-domestic rates bill**	**Legal Structure of the Ratepayer**	***Companies House Registration number (if applicable)***	***Charity Registration number (if applicable)***	**In receipt of Retail, Hospitality and Leisure relief in 2021-22? (Yes/No)**	**Amount of relief already awarded in relation to this property in 2022-23? (£) If None, leave blank**

3. Subsidy Rules under the EU-UK Trade and Cooperation Agreement (TCA)

Public authorities awarding financial assistance including via non-domestic rates relief must comply with the principles set out in the EU-UK Trade and Cooperation Agreement (TCA). Retail, Hospitality and Leisure relief is likely to be deemed a subsidy and therefore capped at a maximum of 325,000 Special Drawing Rights (around £340,000 as at January 2022, although exact amount will fluctuate) over a combined three-fiscal-year period (i.e. measured per accounting year of the ratepayer).

You must consider whether you have already received support from any public sector body in your current and previous two accounting years.

To ensure that the Council complies with the subsidy regime, it may be required to cap this relief. This will depend on the level of other public sector assistance received by you in this, and the past two fiscal years including non-domestic rates relief on this and any other property that you have an interest in the UK (NOTE: this may include certain COVID-19 grant schemes. However, not all grants are considered to be capped in this way. The Council will determine this from your completed Subsidy and Aid Information Form).

Have you (as an individual or through any other capacity (as an individual or through any other capacity e.g. another business) received public sector assistance over the last three fiscal years* that in total would exceed £300,000, or would you expect to exceed that threshold if this relief were granted to you? (*current and previous two accounting years of your business)

Yes ☐ **No** ☐

IF YES, please complete the accompanying Subsidy and Aid Information Form (NOTE: Retail, Hospitality, Leisure and Aviation Non-Domestic Rates Relief awarded in 2020-21 and 2021-22 will not count towards this cap consideration).

Declaration

Please read this declaration carefully before you sign and date it.

I am, or am duly authorised by, the Ratepayer to make the application.
I declare that the information given on this form is correct and complete to the best of my knowledge.
I authorise the Council to make any necessary enquiries to check the information.
I authorise the Council to cross-check the information with other Councils in Scotland.
I undertake to advise the Council of any change of circumstances in relation to a property I may occupy in Scotland.
I understand that if I give information that is fraudulent, incorrect or incomplete or fail to report changes in circumstances, I (or the Ratepayer I represent) may be liable for a civil penalty and/or prosecuted.
I understand that the council will reclaim any relief incorrectly awarded on incomplete, incorrect or fraudulent information.

I have read and understand the privacy notice accompanying this relief application
https://www.aberdeencity.gov.uk/your-data/why-and-how-we-use-your-data/your-data-business-rates
I claim the above relief from non-domestic rates liability.

Applicant Name: _____ **Telephone No:** _____

Capacity (e.g. owner, tenant; agent, employee): _____

E-mail Address: _____

Contact Address: _____

Applicant Signature: _____ **Date:** _____

When completed, this form should be returned by email to: businessrates@aberdeencity.gov.uk

Aberdeen City Council, Business Rates Team, Business Hub 16, Marischal College, Aberdeen, AB10 1AB

If you have any general enquiries or require help in completing this form, please telephone 01224 346146.

SUBSIDY OR AID INFORMATION DECLARATION

This Relief is awarded as an exempted subsidy under Article 3.2(4) of the EU-UK Trade and Cooperation Agreement. There is a ceiling of 325,000 Special Drawing Rights[1] for subsidies provided to any one economic actor under Article 3.2(4) over a three-year period. Any Article 3.2(4) subsidies (or similar aid, including de minimis aid granted prior to 31 December 2020 under Commission Regulation (EU) No 1407/2013) awarded to the applicant will be relevant if the applicant wishes to apply, or has applied, for any Article 3.2(4) subsidies.
The applicant must retain this Agreement for three years from the date of this Agreement and must be able to produce it on request by the UK public authorities.
You may need to keep this Agreement for longer than three years for other purposes.

PLEASE STATE ALL PUBLIC ASSISTANCE OF THE SINGLE ECONOMIC ACTOR APPLYING

(NOTE: A single economic actor could be the controlling interest in multiple separate businesses)

Date received (DD/MM/YYYY)	Amount (£)	Name of Support Scheme	Nature of assistance (Tax Relief, Grant, Loan, etc..)	Sector of the Economic Actor (Hospitality, Energy, Fisheries, etc…)	Organisation providing the assistance/aid

Statement: I confirm that the information I have provided above is complete and accurate. I understand that failure to disclose relevant information may lead to a requirement to refund the value of the subsidy provided plus interest from the date that the subsidy was received.

Signed: _____

Print Name:_____

Position:_____

Date: _____

[1] The term "Special Drawing Rights" refers to the International Monetary Fund (IMF) reserve currency rate of exchange which fluctuates on a daily basis.