

NON-DOMESTIC (BUSINESS) RATES APPLICATION FOR FRESH START RELIEF

Please enter below, 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

Fresh Start Relief of 100% can be awarded for a period of up to 12 months following the reoccupation of certain Non-Domestic (Business) Rates properties.

The following criteria must be met:

- The property has been in receipt of Empty Property Relief for a continuous period of at least six months immediately prior to the new occupation.
- The property has a rateable value of up to £100,000 (effective from 01 April 2023), or up to £95,000 prior to this.
- An application must be completed and returned with evidence that the property is occupied and actively used.

The application must be submitted within 12 months of the date of occupation, relief cannot be backdated any earlier than this. Applications made outwith this time, will not be considered.

Fresh Start Relief is **not** available for the following:

- Vacant ground/no buildings i.e. car parking spaces.
- Properties which are wholly or mainly used for payday lending.

1. Ratepayer

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

Ratepayer Name:

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

| | |
|-------------------------------------|--------------------------|
| Individual | <input type="checkbox"/> |
| Sole Trader | <input type="checkbox"/> |
| Partnership | <input type="checkbox"/> |
| Private Limited Company (LTD) | <input type="checkbox"/> |
| Public Limited Company (PLC) | <input type="checkbox"/> |
| Limited Liability Partnership (LLP) | <input type="checkbox"/> |
| Charitable Organisation | <input type="checkbox"/> |
| Other (Please State) | <input type="text"/> |

Companies House Registration Number

Charity Registration Number

Are you the owner of the property:

Yes

No

If you are a tenant, please state the date your lease started:

Please state the date you started using the property:

Please give a full description of what the property is now used for:

2. Evidence – evidence we need in support of your application (please tick the evidence you have provided with your application):

Photographs, marketing or social media material which show that the property is occupied and actively used.

Invoices for the purchase and sale of goods for the business which show the property address.

Bank statements showing business transactions which include the property address.

3. Subsidy Rules under the Subsidy Control Act 2022

Some reliefs are affected by subsidy control rules. This relief may be offered as a Minimum Financial Assistance (MFA) subsidy under the Subsidy Control Act 2022. MFA is capped at a maximum of £315,000 over a three-period – cumulated over the current and previous two financial years.

To ensure that the Council complies with the subsidy regime, it may be required to cap relief at the MFA maximum limit. This may depend on:

- the level of other public sector assistance received by your entity²
- whether or not you have an interest in any business with other properties is in receipt, or eligible, for one of the existing rate relief schemes

NOTE: not all grants or reliefs are considered to be capped in this way.

You must consider whether you have already received support from any public sector body in the current financial year and the two financial years immediately preceding this. The Council will determine this from the completed Subsidy Information Declaration Form at Annex A.

Have you (i.e. your business/es) received public sector assistance over the last 3 years* that in total would exceed £315,000, or would you expect to exceed that threshold if this relief were granted to you? (*current and previous two accounting years of your business/es)

Yes No

IF YES, please complete Annex A: Subsidy Information Declaration Form

2. 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, company director)

E-mail Address:

Contact Address:

Applicant signature
Signature:

Date:

When completed, this form should be returned by email to: businessrates@aberdeencity.gov.uk or by post to - 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 INFORMATION DECLARATION FROM

This Relief is awarded as Minimum Financial Assistance (MFA) under section 36(1) of the Subsidy Control Act 2022. There is a maximum limit of £315,000 for subsidies awarded as MFA to any one economic actor over a three year period.

Any MFA (or similar) subsidy awarded to the applicant will be relevant if the applicant wishes to apply, or has applied, for an MFA subsidy.

PLEASE STATE BELOW ALL PUBLIC ASSISTANCE RECEIVED BY THE APPLICANT

Please include all support from any public sector body in the current financial year (2023-24) and the two financial years immediately preceding (2021-22 and 2022-23) .

A written record of the amount of any MFA received, and the date/s when it was received, should be retained for at least three years from the date it was given.

Note: The applicant is the entity (that is, any person, or groups of persons under common control) that is engaged in an economic activity. The MFA financial threshold applies at company group level - a single economic actor could be the controlling interest in multiple separate businesses.

| Date received (DD/MM/YYYY) | Amount (£) | Name of Support Scheme or Subsidy | Nature of assistance (Tax Relief, Grant, Loan, etc..) | Sector of the Economic Actor (Hospitality, Energy, Fisheries, etc...) | Public Body providing the assistance |
|---------------------------------------|-----------------------|--|--|--|---|
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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: _____