

Contact: Revenues Business Team  
 Phone: 0300 300 0202 (Mon to Thurs 8.45am – 4.45pm, Fri 8.45am -3.55pm)  
 Email: ndr.finit@renfrewshire.gov.uk



	Subject address:
--	------------------

**Business Rates – Transitional Relief Application 2019/20**

All properties liable for business rates (non-domestic rates) have been revalued from 1 April 2017 by the local Assessor (Renfrewshire Valuation Joint Board). The rateable value of your property may have changed from that date and as a result the Scottish Government introduced a transitional relief scheme from 2017/18 to limit increases for properties in the hospitality sector.

The transitional relief scheme has been extended into 2019/20 and the amount of relief awarded, if applicable, restricts any increase from 2018/19 to 12.5% in real terms. The eligible properties (listed in Section 2) must be in use and wholly or mainly used for the purposes listed and have a rateable value no greater than £1,500,000.

Relief is not automatic and applications must be made using this form. Renfrewshire Council will then determine if you are eligible and if this is awarded a new business rates bill will be issued.

Further information about business rates legislation is available at <https://www.gov.scot/publications/non-domestic-rates-legislation/>

**Section 1 – Property details**

Business rates reference number	
Address of property for which relief is being requested	
Property description of the premises	
Is the property occupied?	Yes <input type="checkbox"/> No <input type="checkbox"/>  Is 'Yes' describe the use of the property: _____ _____

Please give the rateable value for your property.	RV 2016/17 was: _____  RV 2017/18 is: _____
---	---

**Section 2: List of eligible properties**

In terms of the Non Domestic Rates (Transitional Relief) (Scotland) Amendment Regulations 2019, relief may only be considered for designated properties (below) which are in use and wholly or mainly occupied for those purposes.

**Please select (tick) from the list below what your property is used for:**

1. Bed and breakfast accommodation
2. Camping site
3. Caravan
4. Caravan site
5. Chalet and holiday hut
6. Guest house, hotel and hostels
7. Public House
8. Restaurant
9. Renewable energy generation (no longer applicable)
10. Self catering holiday accommodation
11. Timeshare accommodation

**Section 3: State Aid**

The Scottish Government has confirmed that any award of transitional relief must be considered as de minimis State Aid. State Aid is a European Commission (EC) term which refers to forms of public assistance, given to undertakings on a discretionary basis, which has potential to distort competition and affect trade between Member States of the European Union. Further information on State Aid and the de minimis regulation can be found on the Scottish Government website:

**<http://www.gov.scot/Topics/Government/State-Aid/if-its-aid/deminimis>**

The Council therefore needs to know if you are currently receiving (or have received) any form of de minimis State Aid (including transitional relief granted by other local authorities) in the past 3 years.

If any de minimis State Aid has been granted to your business over that period, please give details

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Note: the State Aid de minimis limit is 200,000 euros over a rolling 3 year period. If you have received up to or in excess of that figure, transitional relief cannot be considered.

## **Section 4 – Signature and contact details**

Your name: \_\_\_\_\_

Your position in the business: \_\_\_\_\_

Phone number: \_\_\_\_\_ Email address: \_\_\_\_\_

Signature: \_\_\_\_\_

**Please return this form to:**

Renfrewshire Council, Renfrewshire House, Finance and Resources, Revenues Business Team, Cotton Street, Paisley PA1 1AD

Email: [ndr.finit@renfrewshire.gov.uk](mailto:ndr.finit@renfrewshire.gov.uk)

If you have any questions about this form or need more information, please contact us using the above details or call 0300 300 0202 (Mon-Thurs 8.45am to 4.45pm, Fri 8.45am to 3.55pm).

### DECLARATION:

#### Data protection:

The information provided by you on this form will be used to update Non Domestic Rates. The Council may check the information provided by you with other information held. The information may need to be shared with other Council departments to check the accuracy of the information to prevent or detect fraud or crime or to protect public funds. No other disclosures will be made unless the law permits this disclosure.

I/ We certify that the information supplied on this application is to the best of my knowledge is accurate, I/we understand that to deliberately provide false information for monetary gain in relation to this application is a criminal offence.

**I/We agree to notify Renfrewshire Council immediately of any changes that may affect the entitlement to this relief.**

### **Additional information**

Examples of changes of circumstances which may affect your entitlement to this relief are:

- If the rateable value of any commercial property you have in Scotland changes
- If you commence occupation of another commercial property in Scotland
- If you vacate any commercial property in Scotland
- If your entitlement to State Aid changes

You must notify the Revenues Business Team immediately should any of these occur.