**NON-DOMESTIC (BUSINESS) RATES**

**APPLICATION FOR EMPTY PROPERTY RELIEF**

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| **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**  This is an application form for non-domestic rates empty property relief. Determination of eligibility for this relief by the council is based on a completed application form.  If your business property is unoccupied and unfurnished, you can apply for Empty Property Relief. Our definition of empty and unfurnished is cleared of all moveable items otherwise the property is being used for storage. Exceptions may apply to industrial premises where certain plant and machinery remains.  **From 01 April 2023, Empty Property Relief has been devolved to local authorities.**  Reliefs for Industrial and Non-Industrial premises are equalised from 1st October 2024.  Empty premises will receive 50% relief for three months, followed by 10% thereafter until the premises are occupied.  Until 30th September 2024, empty Industrial premises receive full relief (100%) for six months, followed by 10% until the premises are occupied. Where a period of unoccupancy commences prior to 1st October 2024, 100% relief will apply for the balance of the six month period, unless the premises returns to occupation, and 10% relief thereafter, until occupied.  **Listed Buildings**  Unoccupied listed building relief will taper from 100% to 0% over 24 months. Relief of 100% will be provided for the first twelve months of un-occupation, 50% relief for a further twelve months after which the level of relief reduces to 0%.  Where a period of unoccupancy commenced prior to 1st October 2024 then 100% relief will apply until 30th September 2025, followed by 50% for a further twelve months after which the level of relief reduces to 0%, unless the premises returns to occupation at an earlier date. |

**Ratepayer**

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

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

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**Legal Structure of the Ratepayer (Please put an ‘X’ in the relevant box):**

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

**Companies House Registration Number**

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**Charity Registration Number**

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**Has the property been cleared of all moveable items?**

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Yes

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No

If the answer to the above is “No”, please advise what is in the property:

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Please give a description of what the property was last used for:

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When did the property become empty (please provide exact date):

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If you are a tenant, has your lease ended? Yes No

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

If you are a tenant, please provide the name and address of your landlord:

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

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| Photographs which show that the property is empty and has been cleared of all moveable items. |  |
| Property marketing schedule or dilapidations report which includes interior photographs of the property |  |
| Photographs which show the car parking spaces and how these have been blocked from use i.e. concrete blocks or similar measures. |  |

As we cannot issue bills to an empty property, please provide the full address (including postcode), where the bills should be sent:

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**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[[1]](#footnote-1). 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 entity[[2]](#footnote-2)
* 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**

(NOTE: Retail, Hospitality, Leisure and Aviation Non-Domestic Rates Relief awarded in 2021-22 will not count towards this cap).

You are required to keep a written record of the amount of any MFA received, and the date/s when it was received, for at least three years from the date it was given. Any award of MFA exceeding £100,000 is subject to transparency requirements and will be published.

**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:** [www.inverclyde.gov.uk/site-basics/privacy](http://www.inverclyde.gov.uk/site-basics/privacy)

I claim the above relief from non-domestic rates liability.

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Applicant Name:

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Telephone No:

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Capacity (owner etc)

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E-mail Address:

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Contact Address:

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Applicant Signature: Date:

When completed, this form should be returned by email to: rates@inverclyde.gov.uk or by post to – **Inverclyde Council, Non-Domestic Rates, Finance Services, Municipal Buildings, Clyde Square, Greenock, PA15 1LX.**

If you have any general enquiries or require help in completing this form, please telephone us on 01475 712270

ANNEX A

**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.

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| **Date received**  **(DD/MM/YYYY)** | **Amount (£)** | **Name of Support Scheme or Subsidy** | **Nature of assistance**  (Tax Relief, Grant, Loan, etc..) | **Sector**  **of the Economic Factor** (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: \_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Print Name: \_\_\_\_ Position: \_\_\_\_\_\_\_

1. [s36 (1) of the Subsidy Control Act 2022](https://www.legislation.gov.uk/ukpga/2022/23/contents/enacted) [↑](#footnote-ref-1)
2. any 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. [↑](#footnote-ref-2)