

# Application form for Mandatory Rural Relief

Mandatory relief of 50% can be awarded to a post office or general store in a designated rural community of less than 3,000 people.  
  
To qualify as a Post Office: the rateable value must not exceed £8,500, the property must be used wholly or partly as a Post Office, within the meaning of the Post Office Act, 1953, and the Post Office must be the only one in a designated rural community.

To qualify as a general store: the rateable value must not exceed £8,500, the ratepayer must be involved wholly or mainly in the retail sale of food for human consumption (excluding confectionery) and general household goods and the general store must be the only one in a designated rural community.

Mandatory relief of 50% may also be awarded to petrol stations, small hotels and public houses in a designated rural community of less than 3,000 people providing the rateable value of the property does not exceed £12,750.

We have discretionary powers to relieve all or part of the rating liability of any property in a rural settlement where the rateable value is below £17,000. The powers are used to relieve the rates on schools, village halls, car parks and public conveniences and similar properties of general benefit to the community.

## Review

Please note your claim will be subject to review. In the meantime, Rates are payable in accordance with your Demand Notice. Please also note that we may inspect your premises.

## Do you need help with this form?

If you have any questions regarding this application please telephone **01294 310121** from 09.00am to 04.45pm Monday to Thursday and 09.00am to 04.30pm on a Friday or email the Business Rates Team at [businessrates@north-ayrshire.gov.uk](mailto:businessrates@north-ayrshire.gov.uk)

## Application for Mandatory Rural Relief

|  |  |
| --- | --- |
| **Information Required** | Please detail below |
| Business Rates Reference No: |  |
| Telephone No: |  |
| Email address: |  |
| What is your full name / the name of the organisation claiming relief? |  |
| What is your correspondence address including postcode? |  |
| What is the full postal address including postcode of the property where relief is being sought include the name of the rural settlement (if known)? |  |
| Please confirm the nature of your business: | (Please tick **√ )** General Store  Post Office |
| Please provide to the best of your knowledge details of other shops and businesses located in your Rural Settlement Area. (This will determine eligibility for relief) Please continue on a separate sheet if necessary. |  |

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

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

|  |
| --- |
| Documentary Evidence |
| In order for your application to be considered you will need to demonstrate that you meet the qualifying criteria as outlined in the attached explanatory notes. Please supply where possible the following information:  **For General Stores:**   * A copy of your stock control log over the last 12 months detailing all of your stock held and revised orders. * Any other evidence you believe verifies your application.   **For Post Office:**   * A copy of your contract with Post Office Counters Ltd which permits you to operate as a Post Office. |

|  |
| --- |
| **Declaration** |
| I / We certify that the information supplied is to the best of my knowledge and belief accurate. I / We understand to deliberately provide false information for monetary advantage is a criminal offence. I / We understand that the claim will be subject to review.  I /We also agree to notify the Council immediately of any change in the nature of my business. |

|  |  |
| --- | --- |
| Name: |  |
| Position: |  |
| Signature: |  |
| Date: |  |

**For office use only – Ref:**

**Rateable Value: Nature of Business:**

**Period of relief: Start Date / / End Date: / /**

**Processed by User ID: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date processed: / /**

**Approved By: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Review Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Review memo entered: \_\_\_\_\_\_\_\_\_\_\_**

**PRIVACY NOTICE**

**Why we require your personal information and what we do with it**

In order to administer non-domestic rates bills and determine, for instance, eligibility for non-domestic rates reliefs, we may require personal information relevant to your non-domestic property.

To increase transparency around the use of public funds for non-domestic rates relief awards, information associated with the awarding of the non-domestic rates reliefs will be published on North Ayrshire Council’s website from 2021/22 **(www.north-ayrshire.gov.uk).**

This information may include:

- the liability holder (company or sole trader name)

- non-domestic property information (including relevant property reference numbers)

- the date of the relief award

- type of relief award

- gross and net bill

Information may also be analysed internally to help us improve our services.

Your data will be processed in accordance with the Council’s Privacy Policy published on our website **(www.north-ayrshire.gov.uk/privacy-policy.aspx).** Your information will be held in accordance with our Records Management Plan, in compliance with the Public Records (Scotland) Act 2011 and held for the appropriate retention (length of time) as per the Council’s Records Retention Schedule.

**Legal basis for using your information**

Processing your personal information may be necessary for the awarding of the relief. If you do not provide us with the information, we may not be able to provide this service to you.

In accordance with the Data Protection Act 2018, the Council must have a legal justification to process your personal information. For the purposes of administering Non-Domestic Rates to the property that you are liable for, the legal basis is Article 6, (1), (c) of the UK General Data Protection Regulation which states that processing is “necessary for compliance with a legal obligation to which the controller is subject”.

**Who we share your information with**

We are legally obliged to safeguard public funds and will check your details internally for fraud prevention; we are also required to verify and check your details in accordance with the National Fraud Initiative. We may share this information with other public bodies (and receive information from these other bodies) for fraud-checking purposes. We are also legally obliged to share certain data with other public bodies, such as other local authorities, The Assessor or Her Majesty’s Revenue and Customs and will do so where the law requires this.

In order to meet our legal obligations and to promote openness & transparency around the use of public funds and the awarding of non-domestic rates reliefs, you should be aware that the details of all relief awards will be published on North Ayrshire Council’s website

The Scottish Government may also publish compiled lists of relief award recipients.

**Information you have given us about other people**

If you have provided anyone else’s details on this form, please make sure that you have told them that you have given their information to North Ayrshire Council. We will only use this information to process and administer your claim. If they want any more information on how we will use their information they can visit our website at www.north-ayrshire.gov.uk or email at dataprotectionofficer@north-ayrshire.gov.uk.

**More information**

For more information on how North Ayrshire Council handles your personal information and your information rights, please refer to our Privacy Policy which is available on our website at [www.north-ayrshire.gov.uk/privacy-policy.aspx](http://www.north-ayrshire.gov.uk/privacy-policy.aspx).