North Ayrshire Council

NON DOMESTIC RATES APPLICATION FOR

RETAIL, HOSPITALITY AND LEISURE RELIEF (RHL) 2022-23

The address of the non-domestic property for which you are claiming: -

First Line Address	
Second Line Address	
Third Line Address	
County	
Postcode	

Council Billing Account Reference (check your non domestic rates bill)	

If Billing Account reference is not known, provide Assessor Property Reference (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 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. (Please see the webpage or link to the schedule).

1. Ratepayer

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

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

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)	

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

Companies House Registration Number	
Charity Registration Number	

What category best describes the activity(s) wholly or mainly carried out at the property from the Schedule of eligible properties (Please see the webpage or link to the schedule).

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:

Named Ratepayer and Business Name	Property Address	Local Authority - where the property is registered for Rates	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 available here (Please see the webpage or link to the 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.
awarded Non-Domestic Rates Relief.

I have read and understand the privacy notice accompanying this relief application (please see the webpage or link to the notice)
I claim the above relief from non-domestic rates liability.

Applicant Name	
Telephone Number	
Capacity (e.g. Owner; Tenant; Agent; Employee)	
E-mail Address	
Contact Address	
Your Signature	
Date	

When completed, this form should be returned by email to:

businessrates@north-ayrshire.gov.uk

Non-Domestic Rates Team
North Ayrshire Council, Cunninghame House, Irvine KA12 8EE.

If you have any general enquiries or require help in completing this form, please email businessrates@north-ayrshire.gov.uk

For Council Office Use Only	
Actioned By	
Date	