

**Non Domestic Rates New & Improved Property Relief Application**

|  |  |  |  |
| --- | --- | --- | --- |
| **ACCOUNT REF NO:** |  |  |  |
|  |  |  | **Argyll & Bute Council** |
| **NAME & ADDRESS:** |  | **Financial Services** |
|  | **Kintyre House** |
|  | **Snipefield Industrial Estate** |
|  | **Campbeltown** |
|  | **PA28 6SY** |
|  |  |
|  | **Tel: 01586 555249** |
|  | **E-mail: ndr@argyll-bute.gov.uk** |
|  | **Date:**  |

**INTRODUCTION**

With effect from 1 April 2018 the Scottish Government has introduced New and Improved Property Relief. This is applicable where your premises is a new build property or you make improvements to your property which results in an increase to the rateable value. Where a New Build property is vacant, 100% relief is available until the property becomes occupied. Once the property is occupied, 100% relief is available for a maximum of 12 months*.*

For improved properties, 100% relief is available for a maximum of 12 months on the increase in rateable value (adjusted for any Transitional Relief) resulting from the alterations (ignoring any intermediate reduction in rateable value such as from a partial demolition of the building being expanded).

Where an increase in Rateable Value is due to a split, merger or reorganisation, a property is not eligible for relief, even if the process involves for instance the creation of a new building.

 Yours faithfully



**Fergus Walker**

**Revenues and Benefits Manager**

**NEW & IMPROVED PROPERTY RELIEF APPLICATION**

**1. THE RATEPAYER**

Full name / the name of the organisation / company claiming relief:

|  |
| --- |
|  |

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

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

*IF APPLICABLE, Companies House Registration number or Charity Registration number*:

(Company number eg: 03493961)

|  |
| --- |
|  |

**2. THE PROPERTY**

**Subject Address:**

**Subject Description:**

**3. FOR NEW BUILD PROPERTIES**

Is the property currently occupied?

**Yes No**

If yes, date property became occupied:

If no, likely date of occupation:

**4. FOR IMPROVED PROPERTIES**

Has the rateable value increased due to an expansion or improvement?

**Yes No**

Please provide a brief description of the expansion or improvements made to the property:

What was the rateable value prior to improvements?

What is the new rateable value after improvements completed?

**5. CERTIFICATION**

Please read this declaration carefully before you sign and date it.

* I 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, including the occupation / vacation of any other property I may occupy in Scotland which may affect liability for Non-Domestic Rates Relief.
* I understand that if I give information that is incorrect or incomplete or fail to report changes in circumstances, I (or the Ratepayer I represent) may be prosecuted.
* I understand that the Council will reclaim any incorrectly awarded Non-Domestic Rates Relief.
* I claim the above relief from non-domestic rates liability.

**Applicant Name:**  **Telephone No:**

**Capacity (e.g. Owner; Tenant; Agent; Employee):**

**E-mail Address:**

**Contact Address:**

**Your**

**Signature: Date:**

**When completed, this form should be returned by post to:**

**Argyll & Bute Council, Financial Services, Non Domestic Rates, Kintyre House, Snipefield Industrial Estate, Campbeltown, PA28 6SY or by email to ndr@argyll-bute.gov.uk**