

### 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

Shallen

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:		Teleph	one No:	
Capacity (e.g. Owner; Te	nant; Agent; Employee):			
E-mail Address:				
Contact Address:				
Yaun -			r	
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