



**Name and Address:**

Subject Address if Different:

Financial Year:

Your Reference No:

RV:

**Application for Mandatory/Discretionary Relief of Rates under Schedule 2  
of the Local Government and Rating Act 1997**

**Food Stores**

Person Claiming Relief:

Full Name:.....

Address: .....

.....

.....

1. Property in respect of which rates are payable:

Trading Name: .....

Full Postal Address: .....

.....

.....

POST CODE: .....

3. Please state category of relief applied for:

**(Please tick one box only)**

Qualifying Food Store where no more than 2 in settlement

**OR**

Qualifying Food Store where there are more than 2 in settlement

A qualifying food store is one where the trade or business consists wholly or mainly of the sale by retail of food for human consumption excluding confectionery and excluding the supply of food in the course of catering. Catering includes the supply of food for consumption on the premises and supply of hot food for consumption off the premises.

Please give full description of business: .....

.....

.....

4. Provide details of all other food stores such as bakers, butchers, delicatessens, grocers, fishmongers or greengrocers, etc located within your immediate geographical area (This information will be used to determine your eligibility to relief and may be verified).  
**Please note that cafes, takeaways or confectioners are not defined as qualifying food shops.**

.....  
.....  
.....

5. I/We certify that this application is in respect of a qualifying food store located in a rural settlement the information supplied is to the best of my knowledge and belief accurate. I/We understand that to deliberately provide false information for monetary advantage is a criminal offence.

Name: .....  
(Block capitals please)

Signature: ..... Date: .....

Contact Telephone Number: .....

**N.B. Failure to complete this document with the required details will result in rejection of the application.**

**On completion please return to:**  
Head of Customer and Support Services  
Argyll and Bute Council  
Kintyre House  
Snipefield Industrial Estate  
Campbeltown  
PA28 6SY

The full privacy notice for NDR can be found on our website <https://www.argyll-bute.gov.uk/data-protection#privacy>. You have a right to apply for a copy of the information we hold about you, and to have any inaccuracies corrected. Should you wish to exercise this right, your request must be made in writing to the Data Protection Officer, Argyll & Bute Council, Kilmory, Lochgilhead, PA31 8RT, e-mail [iain.jackson@argyll-bute.gov.uk](mailto:iain.jackson@argyll-bute.gov.uk) or telephone 01546 604188.

**Subsidy Rules under the EU-UK Trade and Cooperation Agreement (TCA)**

This relief is capped at a maximum of 325,000 Special Drawing Rights (around £340,000, although exact amount will fluctuate) over a three-fiscal-year period. This amount is set out in the EU-UK Trade and Cooperation Agreement (TCA). You must consider whether you have already received support from any public sector body in the current and previous two accounting (fiscal) years.

To ensure that Argyll and Bute Council complies with the subsidy regime, it may be required to cap this relief. This may depend on:

- whether or not you have an interest in any business with other properties that are in receipt, or eligible, for one of the existing rate relief schemes;
- the level of other public sector assistance received by the economic actor making the application (NOTE: this may include certain COVID-19 grant support. 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 (i.e. your business/es) received public sector assistance over the last 3 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/es) Yes/No IF YES, complete the accompanying Subsidy and Aid Information Form

# SUBSIDY OR AID INFORMATION DECLARATION – PRO-FORMA

This Relief is awarded as an exempted subsidy under Article 3.2(4) of the EU-UK Trade and Cooperation Agreement. There is a ceiling of 325,000 Special Drawing Rights<sup>1</sup> for subsidies provided to any one economic actor under Article 3.2(4) over a three-year period. Any Article 3.2(4) subsidies (or similar aid, including de minimis aid granted prior to 31 December 2020 under Commission Regulation (EU) No 1407/2013) awarded to the applicant will be relevant if the applicant wishes to apply, or has applied, for any Article 3.2(4) subsidies.

The applicant must retain this Agreement for three years from the date of this Agreement and must be able to produce it on request by the UK public authorities.

You may need to keep this Agreement for longer than three years for other purposes.

## **PLEASE STATE ALL PUBLIC ASSISTANCE OF THE SINGLE ECONOMIC ACTOR APPLYING**

**(NOTE: A single economic actor could be the controlling interest in multiple separate businesses)**

<b>Date received (DD/MM/YYYY)</b>	<b>Amount (£)</b>	<b>Name of Support Scheme</b>	<b>Nature of assistance (Tax Relief, Grant, Loan, etc..)</b>	<b>Sector of the Economic Actor (Hospitality, Energy, Fisheries, etc...)</b>	<b>Organisation providing the assistance/aid</b>

**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:** \_\_\_\_\_

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

Position: \_\_\_\_\_

Date: \_\_\_\_\_

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<sup>1</sup> The term "Special Drawing Rights" refers to the International Monetary Fund (IMF) reserve currency rate of exchange which fluctuates on a daily basis.

# MANDATORY / DISCRETIONARY RELIEF OF RATES IN RURAL AREAS UNDER SCHEDULE 2 OF THE LOCAL GOVERNMENT AND RATING ACT 1997

## Explanatory Note

The Local Government in Scotland Act 2003 extended the categories of premises to which Discretionary Rural Rate Relief can be awarded under the above Act from 1<sup>st</sup> April 2003. It also extended the categories of premises eligible for 50% Mandatory Relief of Rates.

The property, which is the subject of application, must be located within the geographical area of settlements identified in the rating authority's rural settlement list. This includes all settlements of less than 3,000 population.

**The categories eligible for Rural Rate Relief from 1<sup>st</sup> April, 2010 are as follows:-**

<b>Category Description</b>	<b>Relief Available</b>
Qualifying General Store and Post Offices (sole general store or post office in rural settlement with RV maximum £8,500)	50% mandatory relief and 50% discretionary relief 100% mandatory relief w.e.f. 01/04/2017
Sole General Store or Post Office in settlement with RV £8,500 - £17,000	50% discretionary relief
General Store, or Post Office where no more than 2 in settlement with RV up to £8,500	100% discretionary relief
Qualifying food store where no more than 2 in settlement with RV up to £8,500	50% mandatory relief and 50% discretionary relief 100% mandatory relief w.e.f. 01/04/2017
Qualifying food store where more than 2 food stores in settlement with RV up to £8,500	50% mandatory relief 100% mandatory relief w.e.f. 01/04/2017
Council owned schools, halls and public conveniences in Rural settlement with maximum RV £17,000	100% discretionary relief
Abattoirs, auction marts, landing pads, airfields, piers and jetties And pharmacies in rural settlement with max RV £8,500	100% discretionary relief
Petrol filling stations with RV up to £12,750 and where no other owned in Scotland	50% mandatory relief and 50% discretionary relief 100% mandatory relief w.e.f. 01/04/2017
Petrol filling station with RV up to £8,500, where ratepayer owns another in Scotland	100% discretionary relief
Sole public house/hotel in settlement where ratepayer has no other in Scotland with RV up to £12,750	50% mandatory relief 100% mandatory relief w.e.f. 01/04/2017

RV = Rateable Value. See over for Category Definitions

### **THE APPLICATION FORM**

It is imperative that all sections of the form are completed fully.

If you require any further details on Rural Rates Relief, please contact Argyll & Bute Council, Customer and Support Services, Non Domestic Rates Section, Kintyre House, Snipefield Industrial Estate, Campbeltown, PA28 6SY or telephone 01586 555249 or e-mail to [ndr@argyll-bute.gov.uk](mailto:ndr@argyll-bute.gov.uk)

## **Category Definitions:**

General Store:	Trade or business consists wholly or mainly of the sale by retail of both food for human consumption (excluding confectionery) and general household goods.
Qualifying General Store:	A general store where there is not another general store in the settlement concerned.
Food Store:	Trade or business consists wholly or mainly of the sale by retail of food for human consumption excluding confectionery and excluding the supply of food for consumption on the premises and excluding the supply of hot food for consumption off the premises.
Hotel:	Premises where alcoholic liquor may be sold under a hotel licence granted in terms of Section 9 Licensing (Scotland) Act 1976.
Public House:	Premises where a licence authorising the sale of alcohol for consumption both on and off the premises, has been issued by a licensing board under section 26 of the Licensing (Scotland) Act 2005.
Petrol Filling Station:	Premises where petrol or other automotive fuels are sold by retail to the general public for fuelling motor vehicles intended or adapted for use on the roads.
Post Office:	Premises used for the purposes of the Post Office within the meaning of the Post Office Act 1953.