



## Non Domestic Rates Application for Rural Relief

ACCOUNT REF NO:

NAME & ADDRESS:

Argyll & Bute Council  
Financial Services  
Kintyre House  
Snipefield Industrial Estate  
Campbeltown  
PA28 6SY

Tel: 01586 555249  
E-mail: [ndr@argyll-bute.gov.uk](mailto:ndr@argyll-bute.gov.uk)

Date:

### INTRODUCTION

Certain occupied properties can get up to 100% Rural Relief if they are in a designated rural area with a population below 3,000.

This form enables you to apply for this relief. Please complete the relevant questions on this form and return to the above address.

If you need any help or assistance in completing this form, please phone 01586 555249 or e-mail [ndr@argyll-bute.gov.uk](mailto:ndr@argyll-bute.gov.uk).

### 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) –

<i>Individual</i>	<input type="checkbox"/>	<i>Private Limited Company (LTD)</i>	<input type="checkbox"/>
<i>Sole Trader</i>	<input type="checkbox"/>	<i>Public Limited Company (PLC)</i>	<input type="checkbox"/>
<i>Partnership</i>	<input type="checkbox"/>	<i>Limited Liability Partnership (LLP)</i>	<input type="checkbox"/>
<i>Charitable Organisation</i>	<input type="checkbox"/>	<i>Other (Please state)</i>	<input type="text"/>

*IF APPLICABLE, Companies House Registration number or Charity Registration number:  
(Company number eg: 03493961)*

## 2. THE PROPERTY

Subject Address:

Subject Description:

Rateable Value:

Is the property occupied?

YES

NO

## 3. NATURE OF BUSINESS

Please select the nature of your business (Please put an 'X' in the relevant box):

Post Office		Complete sections 4, 9 & 10
General Store		Complete sections 4, 9 & 10
Food Store		Complete sections 5, 9 & 10
Petrol Filling Station		Complete sections 6, 9 & 10
Hotel		Complete sections 7, 9 & 10
Public House		Complete sections 7, 9 & 10
Abattoir		Complete sections 8, 9 & 10
Airfield		Complete sections 8, 9 & 10
Auction Mart		Complete sections 8, 9 & 10
Landing Pad		Complete sections 8, 9 & 10
Jetty		Complete sections 8, 9 & 10
Post Office		Complete sections 8, 9 & 10
Public House		Complete sections 8, 9 & 10

#### **4. POST OFFICES & GENERAL STORES**

A General Store is one where the trade or business commits wholly or mainly of the sale by retail of both food for human consumption (excluding confectionery) and general household goods.

#### **A) Please state category of relief applied for: (Please put an 'X' in one box only)**

Sole General Store or Post Office in settlement with Rateable Value up to £8,500	
Sole General Store or Post Office in settlement with Rateable Value £8,500 to £17,000	
No more than 2 General Stores or Post Offices in settlement with Rateable Value up to £8,500	

#### **B) Please give full description of business:**

--

#### **C) Provide details of other shops and businesses located within your immediate geographical area (This information will be used to determine if you are the only / main business eligible for relief in your location and may be verified):**

<b>Address</b>	<b>Type of Business</b>

## 5. FOOD STORES

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. The rateable value of the premises must be £8,500 or less.

### A) Please state category of relief applied for: (Please put an 'X' in one box only)

Qualifying food store where no more than 2 in settlement with RV up to £8,500	
Qualifying food store where there is more than 2 in settlement with RV up to £8,500	

### B) Please give full description of business:

--

C) 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.

Address	Type of Business

## 6. FILLING STATIONS

**A) Please state category of relief applied for: (Please put an 'X' in one box only)**

Petrol filling station in rural settlement, RV up to £12,750, ratepayer has no other in Scotland	
Petrol filling station in rural settlement, RV up to £8,500, ratepayer owns another in Scotland.	

**B) Please give full description of business:**

--

**C) Provide details of any other petrol filling stations in Scotland for which you are the ratepayer. (This information will be used to determine your eligibility to relief and may be verified):**

Address	Assessors Ref No	Rateable Value

## **7. PUBLIC HOUSES & HOTELS**

The application must be in respect of a public house or hotel where there is no other public house or hotel in the settlement and the ratepayer is not responsible for any other public house or hotel in Scotland. Alcoholic liquor must be for sale on the premises under a hotel licence or public house licence. The rateable value of the premises must be £12,750 or less.

**A) Is the property the only Public House or Hotel located within the settlement?**

**YES**

**NO**

**B) Is a current hotel licence or public house licence held in respect of this property?**

**YES**

**NO**

**C) Are you responsible for the rates for any other public house or hotel in Scotland?**

**YES**

**NO**

**D) Please give full description of business:**

**8. ABATTOIRS, AUCTION MARTS, LANDING PADS, AIRFIELD, PIERS, JETTIES, & PHARMACIES WITH RATEABLE VALUE LESS THAN £8,500**

**A) Please state the nature of the business:**

ABATTOIR

AUCTION MART

LANDING PAD

AIRFIELD

PIER

JETTY

PHARMACY

**B) Please give full description of business:**

## **9. SUBSIDY RULES UNDER THE SUBSIDY CONTROL ACT 2022**

Some reliefs are affected by subsidy control rules.

This relief may be offered as a Minimum Financial Assistance (MFA) subsidy under the Subsidy Control Act 2022. MFA is capped at a maximum of £315,000 over a three-period – cumulated over the current and previous two financial years.

To ensure that the Council complies with the subsidy regime, it may be required to cap relief at the MFA maximum limit. This may depend on:

- the level of other public sector assistance received by your entity
- whether or not you have an interest in any business with other properties is in receipt, or eligible, for one of the existing rate relief schemes

NOTE: not all grants or reliefs are considered to be capped in this way.

You must consider whether you have already received support from any public sector body in the current financial year and the two financial years immediately preceding this. The Council will determine this from the completed Subsidy Information Declaration Form at Annex A.

**Have you (i.e. your business/es) received public sector assistance over the last 3 years\* that in total would exceed £315,000, 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, please complete Annex A: Subsidy Information Declaration Form**

(NOTE: Retail, Hospitality, Leisure and Aviation Non-Domestic Rates Relief awarded in 2021-22 will not count towards this cap).

You are required to keep a written record of the amount of any MFA received, and the date/s when it was received, for at least three years from the date it was given. Any award of MFA exceeding £100,000 is subject to transparency requirements and will be published.



## 10. CERTIFICATION

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

- I am the ratepayer, or 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 failure to disclose relevant information may lead to a requirement to refund the value of the subsidy provided plus interest from the date the subsidy was received (if relevant)
- I understand that the Council will reclaim any incorrectly awarded Non-Domestic Rates Relief.
- I have read and understand the privacy notice accompanying this relief application form: <https://www.argyll-bute.gov.uk/privacy/non-domestic-rates>
- 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](mailto:ndr@argyll-bute.gov.uk)

## ANNEX A - SUBSIDY INFORMATION DECLARATION FORM

This Relief is awarded as Minimum Financial Assistance (MFA) under section 36(1) of the Subsidy Control Act 2022. There is a maximum limit of £315,000 for subsidies awarded as MFA to any one economic actor over a three year period.

Any MFA (or similar) subsidy awarded to the applicant will be relevant if the applicant wishes to apply, or has applied, for an MFA subsidy.

### **PLEASE STATE BELOW ALL PUBLIC ASSISTANCE RECEIVED BY THE APPLICANT**

Please include all support from any public sector body in the current financial year (2023-24) and the two financial years immediately preceding (2021-22 and 2022-23) .

A written record of the amount of any MFA received, and the date/s when it was received, should be retained for at least three years from the date it was given.

Note: The applicant is the entity (that is, any person, or groups of persons under common control) that is engaged in an economic activity. The MFA financial threshold applies at company group level - a single economic actor could be the controlling interest in multiple separate businesses.

Date received (DD/MM/YYYY)	Amount (£)	Name of Support Scheme or Subsidy	Nature of assistance (Tax Relief, Grant, Loan, etc..)	Sector of the Economic Actor (Hospitality, Energy, Fisheries, etc...)	Public Body providing the assistance

**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:**

## ANNEX B - RELIEF AVAILABLE

<b>Category Description (RV = Rateable value)</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)	100% Mandatory Relief
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	100% Mandatory Relief
Qualifying food store where there is more than 2 in settlement with RV up to £8,500	50% Discretionary Relief
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	100% Mandatory Relief
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	100% Mandatory Relief