



Non Domestic Rates Application for Islands & Remote Areas Hospitality 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

Date of :

Introduction

This is an application form for relief available under The Non-Domestic Rates (Islands and Remote Areas) (Scotland) Regulations 2024, under which 100% relief is available for the 2024/25 financial year, capped at £110,000 per ratepayer.

The list of whole or main property uses that may be eligible for relief are set out in schedule 2 (see Annex B).

1. Ratepayer

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

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

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:

3. Is the property currently in active use?

Yes

No

4. Declaration of Properties Interests – Ratepayer Cap (£110,000)

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.

Have you already made an application for Islands and Remote Areas relief for 2024-25 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

If the answer to the above question is YES, please complete the boxes below with the relevant information for each property (If you have more properties please attach a separate sheet with the required details as given below):

Property 1

Named Ratepayer and Business Name:	
Assessor Property Reference Number for the property (can be checked on https://www.saa.gov.uk/):	
Non Domestic Rates Account reference (check your non-domestic rates bill):	
Legal Structure of the Ratepayer:	
<i>Companies House Registration number (if applicable):</i>	
<i>Charity Registration number (if applicable):</i>	

Property 2

Named Ratepayer and Business Name:	
Assessor Property Reference Number for the property (can be checked on https://www.saa.gov.uk/):	
Non Domestic Rates Account reference (check your non-domestic rates bill):	
Legal Structure of the Ratepayer:	
<i>Companies House Registration number (if applicable):</i>	
<i>Charity Registration number (if applicable):</i>	

5. 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 2022¹. 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 entity²
- 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

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.

¹ [s36 \(1\) of the Subsidy Control Act 2022](#)

² any 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.

6. 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.

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:

**Applicant
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 at 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 - SCHEDULE 2 Specified Purposes

Class 1 Bed and breakfast accommodation

Use as bed and breakfast accommodation.

Class 2 Camping site

Use as a camping site.

Class 3 Caravan

Use as a caravan (within the meaning of Part 1 of the Caravan Sites and Control of Development Act 1960(6)).

Class 4 Caravan site

Use as a caravan site (within the meaning of Part 1 of the Caravan Sites and Control of Development Act 1960(7)).

Class 5 Chalet, holiday hut and bothy

Use as a chalet, holiday hut or bothy.

Class 6 Guest house, hotel and hostel

Use as a guest house, hotel or hostel, where no significant element of care is provided.

Class 7 Public house

Use as a public house or nightclub where the following conditions are satisfied—

- (a) a premises 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(8),
- (b) the premises are used for such sales to members of the public, principally for consumption on the premises, in accordance with the operating plan contained in the premises licence, and
- (c) the operating plan contained in the premises licence does not include any provision that such sales are made subject to those members of the public residing at, or consuming food on, the premises.

Class 8 Restaurant

Use for the sale of food or refreshments to members of the public for consumption on those premises, including any café, coffee shop, bistro, fast food restaurant or snack bar that is so used.

Class 9 Self-catering holiday accommodation

Use as self-catering holiday accommodation.

Class 10 Timeshare accommodation

Use as timeshare accommodation.