



Non-Domestic Rates Application for Retail, Hospitality & Leisure 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 Issue:

Introduction

From 1st April 2026, the Scottish Government has introduced the following reliefs for eligible retail, hospitality and leisure properties with a rateable value up to and including £100,000;

- **15% Mainland Retail, Hospitality and Leisure Relief**
Available to eligible mainland properties (excluding specified remote areas, licensed premises and music venues) from 1st April 2026 to 31st March 2029.
- **100% Retail, Hospitality and Leisure Relief (Islands and Remote Areas)**
Available for eligible properties located on islands or in specified remote areas from 1st April 2026 to 31st March 2029.
- **40% Mainland Licensed Premises and Music Venue Relief**
Available to eligible mainland licensed premises and music venues (excluding specified remote areas) from 1st April 2026 to 31st March 2029.

These reliefs are capped at £110,000 per year per ratepayer. Properties requiring a short-term let licence must have one in place to qualify.

Eligible property uses are set out in the Schedule of the regulations. Full details are available in: [The Non-Domestic Rates \(Miscellaneous Amendment\) \(Scotland\) Regulations 2026](#)

This form enables you to apply for this relief. Please complete **all** questions on this form and return to the above address or alternatively, for a more convenient and cost-effective way, complete the form online at the following address:

<https://www.argyll-bute.gov.uk/form/non-domestic-rates-retail-hospitality-leisure-relief>

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):

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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)*

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2. The Property

Subject Address:

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Subject Description:

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Rateable Value:

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Is the property currently in active use?

Yes

Which relief is applicable (please tick):

| | |
|---|--------------------------|
| 15% Mainland Retail, Hospitality and Leisure Relief | <input type="checkbox"/> |
| 40% Mainland Licensed Premises and Music Venue Relief | <input type="checkbox"/> |
| 100% Islands Retail, Hospitality and Leisure Relief | <input type="checkbox"/> |

What category best describes the activity(s) wholly or mainly carried out at the property from the Schedule of eligible properties? (Schedules 1 and 1A as per [The Non-Domestic Rates \(Miscellaneous Amendment\) \(Scotland\) Regulations 2026](#)).

Schedule 1 - Specified Purposes (please refer to annex B for explanatory notes)

| | |
|--|--|
| Bed and breakfast accommodation or guest house | |
| Camping site | |
| Caravan | |
| Caravan site | |
| Chalet, holiday hut or bothy | |
| Self-catering holiday accommodation | |
| Timeshare accommodation | |
| Market | |
| Retail shop | |
| Leisure | |
| Service providers | |
| Massage parlour or health spa | |
| Funeral parlour | |
| Travel agency | |
| Meeting, event or activity space | |
| Use as a facility for youth organisations | |

Schedule 1A - Specified Purposes - Hospitality and Music

| | |
|----------------------------|--|
| Hotel or hostel | |
| Live music venue | |
| Public house or night club | |
| Restaurant | |

For Self-Catering Holiday Accommodation only

Do you have a Short-Term Let Licence?

Yes

No

If Yes, please provide your Licence Number:

Do you require a Short-Term Let Licence? *For further information on Short Term Lets Licences and exemptions, please visit <https://www.argyll-bute.gov.uk/licences/short-term-lets-licence>*

Yes

No

If Yes, please provide details explaining why the licence is required but has not yet been obtained.

If No, please outline why a licence is not required.

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 Retail, Hospitality & Leisure Relief 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:

IMPORTANT INFORMATION

Please note that failure to provide all required information, including contact details, may result in the withdrawal of Non-Domestic Rates relief.

SUBMISSION

Please return this completed review form to either:

- Email: ndr@argyll-bute.gov.uk
- Post: Argyll & Bute Council, Non-Domestic Rates Section, Kintyre House, Snipefield Industrial Estate, Campbeltown, PA28 6SY

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 and the two financial years immediately preceding.

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 |
|-----------------------------------|-------------------|--|--|--|---|
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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 1

Specified Purposes – General

Class 1 Bed and breakfast accommodation or guest house

Use as bed and breakfast accommodation or as a guest house.

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(a)).

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(b)).

Class 5 Chalet, holiday hut or bothy

Use as a chalet, holiday hut or bothy.

Class 6 Self-catering holiday accommodation

Use as self-catering holiday accommodation.

Class 7 Timeshare accommodation

Use as timeshare accommodation.

Class 8 Market

Use as a market place on which goods are exhibited for sale to members of the public.

Class 9 Retail shop

Use as a shop, being a building or part of a building that is used for the retail sale of goods to members of the public who visit the building to buy goods for consumption or use elsewhere, whether or not by the buyer, for purposes unconnected with a trade or business.

Class 10 Leisure

Use as an art gallery or centre, sports club, sports centre, sports ground, clubhouse, gymnasium, museum, cinema, theatre, ticket office, recreational centre, recreational ground, park, bingo hall, tourist attraction or tourist facility. Use as an amusement arcade, but excluding any lands and heritages on which any licence allows the operation of a sub-category B2 gaming machine, within the meaning of regulation 5(5) of the Categories of Gaming Machine Regulations 2007(a). Use as a theme park, soft play centre, or as a venue for recreational activities such as ten pin bowling, laser tag, paintballing, escape rooms or miniature golf. Use as a venue for lectures or lessons undertaken for recreational purposes, such as language lessons, music and dance lessons, or pottery and arts lessons.

Class 11 Service providers

Use to provide hair and beauty services, shoe repairs, key cutting, photo processing, laundry services, car or tool hire, car washing or repair of domestic/electrical goods.

Class 12 Massage parlour or health spa

Use as a massage parlour or a health spa.

Class 13 Funeral parlour

Use as a funeral parlour.

Class 14 Travel agency

Use as a travel agency or by a tour operator.

Class 15 Meeting, event or activity space

Use as a public hall or venue for hire for events or activities, where the events or activities are principally for the benefit of visiting members of the public. Use as a venue for meetings of voluntary associations.

Class 16 Use as a facility for youth organisations

Use as a venue for meetings and activities of youth organisations, such as a scout hut.

SCHEDULE 1A

Specified Purposes – Hospitality and Music

Class 1 Hotel or hostel

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

Class 2 Live music venue

Use as a venue to host live music events where both of the following conditions is satisfied—

- (a) the premises are used as an indoor, permanent venue operating all-year round, and
- (b) the venue is used to host live music events for a public audience.

Class 3 Public house or night club

Use as a public house or nightclub where each of 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 (issue of licence and summary) of the Licensing (Scotland) Act 2005(a),
- (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 4 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.”.