

Business Rates Reoccupation Relief

Application Form/Declaration

Please read the explanatory notes and then turn over for the declaration

Business Rates reoccupation Relief is one of a number of measures announced in the **Autumn Statement in December 2013**.

1) Which properties will benefit from the relief?

Properties that will benefit from the relief will be occupied hereditaments that

- When previously in use were wholly or mainly used for retail as set out in i– iii below
- Were empty for 12 months or more immediately before their reoccupation
- Became occupied between 1 April 2014 and 31 March 2016
- Are being used for any use (i.e. not just retail use) except as set out in 2) below

There is no rateable value limit for the hereditament in respect of either the previous or reoccupied use.

However state aid limits do apply.

What is retail use?

In relation to the premises' previous use, for the purposes of Reoccupation Relief we consider retail to mean:

i. Hereditaments that were being used for the sale of goods to visiting members of the public:

-Shops (such as: florist, bakers, butchers, grocers, greengrocers, jewellers, stationers, off licence, chemists, newsagents, hardware stores, supermarkets, etc)- Charity shops- Opticians- Post offices- Furnishing shops/ display rooms (such as: carpet shops, double glazing, garage doors)- Car/caravan show rooms- Second hand car lots- Markets- Petrol stations- Garden centres- Art galleries (where art is for sale/hire)

ii. Hereditaments that were being used for the provision of the following services principally to visiting members of the public:

-Hair and beauty services (such as hairdressers, nail bars, beauty salons, tanning shops etc)Shoe repairs/key cutting - Travel agents-Ticket offices e.g. for theatre-Dry cleaners-Launderettes-PC/TV/ domestic appliance repair-Funeral directors-Photo processing-DVD/video rentals-Tool hire-Car hire

- Hereditaments that were being used for provision of the following services principally to visiting members of the public: Financial services (e.g. banks, building societies, bureaux de change, payday loan shops, betting shops, pawn brokers-Other services (e.g. estate agents, letting agents, employment agencies)

iii. Hereditaments that were being used for the sale of food and/or drink to visiting members of the public

- Restaurants –Takeaways-Sandwich shops-Coffee shops-Pubs-Bars

2) Reoccupied use

The new use of the reoccupied premises can be for any use (i.e. not just retail uses) **except for hereditaments wholly or mainly being used as betting shops, payday loan shops and pawn brokers**

3) How much relief will be available?

Relief will be available for 18 months from the first day the hereditament becomes occupied as long as the first day falls between 1 April 2014 and 31 March 2016, subject to the hereditament remaining continuously occupied.

The eligibility for the relief and the relief itself will be assessed and calculated on a daily basis. Under this scheme the relief available for each property is 50% of the business rates liability after any mandatory or other discretionary reliefs (other than retail relief) have been applied, up to State Aid de minimus limits. The relief will be calculated ignoring any prior adjustments in liabilities which fall to be liable on the day

4) European Union De Minimus State Aid levels

Reoccupation relief will be a form of state aid. Under EU law state aid cannot exceed €200,000 over a three year period

BUSINESS RATES REOCCUPATION RELIEF DECLARATION

1) Payment Reference Number (this will be found on your bill) _____

2) Please can you tell us the nature of your business (e.g. grocers, hairdressers, restaurant, public house)

3) This award shall comply with the EU law on State Aid on the basis that, including this award, any undertaking shall not receive more than €200,000 in total of de minimus aid (within the current financial year or the previous two financial years). The De Minimus regulations 1407/2012 (as published in the Official Journal of the European Union L352 24.12.2013) can be downloaded at <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2013:352:0001:0008:EN:PDF>

4) If you have previously received De Minimus aid (including Retail Rates Relief), please list this below. If you have not previously received de minimus, aid please mark as 'nil'

Amount of aid	Date of aid	Organisation providing aid	Nature of aid

5) I confirm that:

I am authorised to sign on behalf of the business undertaking; and by accepting this Reoccupation Relief shall not exceed European Union thresholds on de minimus State Aid

SIGNATURE:

NAME:

POSITION:

BUSINESS:

ADDRESS:

DATE: