

# NON DOMESTIC RATES APPLICATION FOR RELIEF



## PROPERTIES IN RURAL SETTLEMENTS

PROPERTY REFERENCE NUMBER

ACCOUNT NUMBER

If you require any help in completing this form,  
please telephone Customer Advice & Support on

**0300 100 1800**

### INTRODUCTION

Certain properties may be entitled to 100% relief from non domestic rates if they meet the statutory conditions (these are shown in the notes overleaf).

To claim relief please complete this form using block capitals and return it without delay to the address shown overleaf.

### THE APPLICANT

NAME OF OCCUPIER

### THE PROPERTY

WHAT IS THE ADDRESS OF THE PROPERTY FOR WHICH RELIEF IS CLAIMED? (PLEASE INCLUDE THE POSTCODE)

WHO OWNS THE PROPERTY?

FROM WHEN?

WHO IS THE TENANT (IF ANY)?

FROM WHEN?

## WHAT THE PROPERTY IS USED FOR

IS THE PROPERTY ON WHICH RELIEF IS CLAIMED USED AS A POST OFFICE? YES  NO

IS THE PROPERTY ON WHICH RELIEF IS CLAIMED USED AS A RETAIL SHOP? YES  NO

IF THE PROPERTY IS USED AS A RETAIL SHOP, ARE THE FOLLOWING FOR SALE (ENTER YES OR NO)

FOOD FOR HUMAN CONSUMPTION  GENERAL HOUSEHOLD GOODS  CONFECTIONERY

IF "YES" PLEASE INDICATE AS A PROPORTION OF TOTAL TURNOVER

%

%

%

IS THE PROPERTY ON WHICH RELIEF IS CLAIMED USED AS A PUBLIC HOUSE OR A HOTEL? ENTER YES OR NO

IF "YES" ARE YOU LIABLE TO PAY RATES ON ANY OTHER PUBLIC HOUSE OR HOTEL IN SCOTLAND? ENTER YES OR NO

IS THE PROPERTY ON WHICH RELIEF IS CLAIMED USED AS A PETROL FILLING STATION? ENTER YES OR NO

IF "YES" ARE YOU LIABLE TO PAY RATES ON ANY OTHER PETROL FILLING STATION IN SCOTLAND? ENTER YES OR NO

## DECLARATION

**I UNDERSTAND THAT:-** The Council is under an obligation to manage public funds properly. Accordingly information that you provide the Council will be used to ensure all sums due to the Council are paid timeously. The information may also be used to prevent and detect fraud. It is possible that this information may be shared for the same purposes with other public bodies, including Councils or other organisations which handle public funds.

**I UNDERSTAND THAT:-** Any relief awarded in contravention of Trade and Cooperation Agreement (TCA) rules irrespective of whether there was a deliberate or otherwise deception or error, or as a result of any misleading statements given on this form will be recoverable in full and that legal action may be taken against me.

**I UNDERSTAND THAT:-** This application can be used to determine any relief from Non Domestic Rates and the Council reserves the right to apply the most appropriate relief to which I may be entitled.

**I AGREE THAT:-** You may make any enquiries necessary to check the information I have given.

**I DECLARE THAT:-** The information I have given on this form is true, complete and correct. I understand that the deliberate provision of false information in order to achieve financial gain is a criminal offence.

YOUR SIGNATURE  DATE

NAME  TEL NO

ADDRESS FOR CORRESPONDENCE

CAPACITY (e.g. Secretary, Treasurer, etc.)

To find out how we will process and use your personal information in connection with this request please see our Privacy Notices at [www.scotborders.gov.uk/CASSPrivacyNotices](http://www.scotborders.gov.uk/CASSPrivacyNotices)

If you would like a printed copy you can contact us via telephone on **0300 100 1800**.

When completed, this form should be returned to

**Scottish Borders Council  
Customer Advice & Support Service  
Council Headquarters  
Newtown St. Boswells  
Melrose TD6 0SA**

For Official Use	
Act By	<input type="text"/>
Date	<input type="text"/>

**SCOTTISH BORDERS COUNCIL**  
**LOCAL GOVERNMENT AND RATING ACT 1997**  
**RATES RELIEF FOR PROPERTIES IN RURAL SETTLEMENTS**

1. In terms of Schedule 2 to the Local Government and Rating Act 1997 ("the Act"), Scottish Borders Council is required to prepare a Rural Settlement List which came into force on 1 April 1998.
2. The purpose of the Rural Settlement List is to identify rural settlements in the Council's area for the purposes of the Act. The Act provides that each rural settlement must:
  - be wholly or partly within the Council's area **and**
  - have a population not exceeding 3000 **and**
  - be wholly or partly within a "rural area" as prescribed by the Secretary of State

The Secretary of State has prescribed the whole of the Council's area **excluding** the settlements of Eyemouth, Galashiels, Hawick, Jedburgh, Kelso, Peebles and Selkirk as a "rural area" for the purposes of the Act.

3. The settlements identified in the Rural Settlement List are designated as "rural settlements" for the purposes of the Act. The properties which fall within each settlement are those with any post code listed below the name of each settlement in the Rural Settlement List. A copy of the Rural Settlement List is available on our website at <https://www.scotborders.gov.uk/ruralrelief>
4. There is then a range of options under which certain properties within these "rural settlements" can be considered for 100% mandatory relief. The following could qualify:
  - a "qualifying Post Office" i.e. the sole property used in whole or in part for the purposes of the Post Office (Rateable Value limit £8,500)
  - a qualifying General Store i.e. the sole property in which a trade or business is carried on which consists **wholly or mainly** of the retail sale of **both** food for human consumption (excluding confectionery) and general household goods (Rateable Value limit £8,500)
  - a qualifying Hotel or Public House i.e. a property where alcoholic liquor may be sold under a Hotel or Public House licence granted in terms of Section 9 of the Licensing (Scotland) Act 1976 and that is the only Hotel or Public House occupied by the ratepayer in Scotland (Rateable Value limit £12,750)
  - a qualifying Petrol Filling Station i.e. a property where petrol or other automotive fuels are sold by retail to the general public for fuelling motor vehicles intended or adapted for use on roads and that is the only Petrol Filling Station occupied by the ratepayer in Scotland (Rateable Value limit £12,750).

5. Schools and public conveniences in rural settlements will be eligible for 100% discretionary relief.

### **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. Complete the accompanying Subsidy and Aid Information Form available here [LINK].

To ensure that the 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 is 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 you have answered yes to the above please complete the Subsidy and Aid Information form attached and we will contact you to clarify the percentage of your award which has contributed to the calculation.**

## CHANGE IN CIRCUMSTANCES:

IT IS YOUR DUTY TO INFORM THE RELEVANT COUNCIL(S) OF ANY CHANGE IN CIRCUMSTANCES WHICH MAY AFFECT YOUR ELIGIBILITY FOR THE SCHEME.

### COUNCIL CONTACT CENTRES/LIBRARY CONTACT CENTRES

You can find out the opening times from our website at [www.scotborders.gov.uk/contactcentres](http://www.scotborders.gov.uk/contactcentres) or by calling **0300 100 1800** and following the appropriate instructions. They are also displayed at each office.

**Coldstream**, Library Contact Centre, Gateway Centre

**Duns**, Library Contact Centre, 49 Newtown Street

**Eyemouth**, Old High School, Coldingham Road

**Galashiels**, Paton Street

**Hawick**, High Street

**Innerleithen**, Library Contact Centre, Buccleuch Street

**Jedburgh**, Library Contact Centre, Castlegate

**Kelso**, Library Contact Centre, Bowmont Street

**Newtown St Boswells**, Council Headquarters

**Peebles**, High Street

**Selkirk**, High Street

## 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)**

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

**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:**

<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.