

# NON DOMESTIC RATES APPLICATION FOR RELIEF

## TRANSITIONAL RELIEF

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 non domestic properties used wholly or mainly for one or more specified purposes (listed in the annex to this form) may be entitled to a rates reduction, referred to as 'Transitional Relief'.

In such cases, Transitional Relief limits the rates bill increase following the property revaluation that took effect on 1 April 2017. An application to the Council from, or on behalf of, the ratepayer is required. Further information on Transitional Relief is available at: [www.gov.scot/Topics/Government/local-government/17999/11203/ndrtransrelief](http://www.gov.scot/Topics/Government/local-government/17999/11203/ndrtransrelief).

### THE PROPERTY

What is the address of the Property?

Who owns the Property?

From when?

Who is the tenant (if any)?

From when?

Is the property occupied?

Yes

No

If yes:

a: Is the property used wholly or mainly for one or more of the  
specified purposes listed in the annex at the end of this form?

Yes

No

If yes, please state the specific purpose(s)

b: Was the property used for the specified purpose on 31st March 2017? Yes

No

Do you occupy any other commercial properties in Scotland?

Yes

No

If yes, please enter below details of all the commercial properties you occupy.

ADDRESS	RATES NUMBER (FROM BILL)	RATEABLE VALUE

(Please enclose a copy of the latest bill to verify the Rateable Value).

Are you applying for Transitional Relief in respect of any other properties in Scotland?

Yes

No

If yes, please enter below details of all the commercial properties for which you have applied/intend to apply.

ADDRESS	RATES NUMBER (FROM BILL)	RATEABLE VALUE

#### ADDITIONAL INFORMATION

Please enter below any further information you may wish to give in connection with this certificate.

## 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.**

## 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. Owner; Tenant; Sub-Tenant; Agent)

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 Office Use	
Act By	
Date	

## 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

## ANNEX

### 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).

#### **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).

#### **Class 5 Chalet and holiday hut**

- Use as a chalet or holiday hut.

#### **Class 6 Guest house, hotel and hostels**

- 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:
  - (i) 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
  - (ii) 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**
  - (iii) 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 Restaurants**

- 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 10 Self-catering holiday accommodation**

- Use as self-catering holiday accommodation.

#### **Class 11 Timeshare accommodation**

- Use as timeshare accommodation.

## 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.