

## Non Domestic Rates Application for Rural 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](mailto:ndr@argyll-bute.gov.uk)

## 2. THE PROPERTY

Subject Address:

Subject Description:

Rateable Value:

Is the property occupied?

YES

NO

## 3. NATURE OF BUSINESS

Post Office		Complete sections 4, 9 & 10
General Store		Complete sections 4, 9 & 10
Food Store		Complete sections 5, 9 & 10
Petrol Filling Station		Complete sections 6, 9 & 10
Hotel		Complete sections 7, 9 & 10
Public House		Complete sections 7, 9 & 10
Abattoir		Complete sections 8, 9 & 10
Airfield		Complete sections 8, 9 & 10
Auction Mart		Complete sections 8, 9 & 10
Landing Pad		Complete sections 8, 9 & 10
Jetty		Complete sections 8, 9 & 10
Post Office		Complete sections 8, 9 & 10
Public House		Complete sections 8, 9 & 10

#### **4. POST OFFICES & GENERAL STORES**

A General Store is one where the trade or business commits wholly or mainly of the sale by retail of both food for human consumption (excluding confectionery) and general household goods.

**A) Please state category of relief applied for: (Please put an 'X' in one box only)**

## 5. FOOD STORES



## **7. PUBLIC HOUSES & HOTELS**

The application must be in respect of a public house or hotel where there is no other public house or hotel in the settlement and the ratepayer is not responsible for any other public house or hotel in Scotland. Alcoholic liquor must be for sale on the premises under a hotel licence or public house licence. The rateable value of the premises must be £12,750 or less.

**A) Is the property the only Public House or Hotel located within the settlement?**

**YES**

**NO**

**B) Is a current hotel licence or public house licence held in respect of this property?**

**YES**

**NO**

**8. ABATTOIRS, AUCTION MARTS, LANDING PADS, AIRFIELD, PIERS, JETTIES, & PHARMACIES WITH RATEABLE VALUE LESS THAN £8,500**

**A) Please state the nature of the business:**

ABATTOIR

AUCTION MART

LANDING PAD

AIRFIELD

PIER

JETTY

PHARMACY

**B) Please give full description of business:**

## **9. 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 2022. 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 entity  
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



## **10. CERTIFICATION**

Please read this declaration carefully before you sign and date it.

I am the ratepayer, or 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, including the occupation / vacation of any other property I may occupy in Scotland which may affect liability for Non-Domestic Rates Relief.

I understand that if I give information that is incorrect or incomplete or fail to report changes in circumstances, I (or the Ratepayer I represent) may be prosecuted.

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 the subsidy was received (if relevant)

I understand that the Council will reclaim any incorrectly awarded Non-Domestic Rates Relief.

I have read and understand the privacy notice accompanying this relief application form:

<https://www.argyll-bute.gov.uk/privacy/non>

## **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.

<b>Date received (DD/MM/YYYY)</b>	<b>Amount (£)</b>	<b>Name of Support</b>
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## ANNEX B - RELIEF AVAILABLE

<b>Category Description (RV = Rateable value)</b>	<b>Relief Available</b>
Qualifying General Store and Post Offices (sole general store or post office in rural settlement with RV maximum £8,500)	100% Mandatory Relief
Sole General Store or Post Office in settlement with RV £8,500 - £17,000	50% Discretionary Relief
General Store or Post Office where no more than 2 in settlement with RV up to £8,500	100% Discretionary Relief
Qualifying food store where no more than 2 in settlement with RV up to £8,500	100% Mandatory Relief
Qualifying food store where there is more than 2 in settlement with RV up to £8,500	50% Discretionary Relief
Council owned schools, halls and public conveniences in rural settlement with maximum RV £17,000	100% Discretionary Relief
Abattoirs, auction marts, landing pads, airfields, piers and jetties and pharmacies in rural settlement with max RV £8,500	100% Discretionary Relief
Petrol filling stations with RV up to £12,750 and where no other owned in Scotland	100% Mandatory Relief
Petrol filling station with RV up to £8,500, where ratepayer owns another in Scotland	100% Discretionary Relief
Sole public house/hotel in settlement where ratepayer has no other in Scotland with RV up to £12,750	100% Mandatory Relief