**South Ayrshire Council**



**How your personal information will be used**

It is our responsibility to keep your information safe. We will only collect the minimum amount of personal information we need to process your application and we may verify the information you provide with information we currently hold on file. We may get information from third parties or give information to them to check the accuracy of information, and we may share the information you have provided with relevant bodies to manage public funds, or prevent and detect fraud, as permitted by law. To find out what to expect when the Council collects your personal information, please visit our website - <https://www.south-ayrshire.gov.uk/privacy-policy>

**New & Improved Properties Relief**

The New Entry or New Build Properties relief is available only for properties that have been entered on the Valuation Roll on or after1 April 2018. This will not apply where one or more buildings, or parts of a building, forming part of the new entry were shown in any entry on the Roll on the day immediately prior to the day the new entry takes effect.

The Improved Properties relief is for existing properties that have had their rateable value increased on or after 1 April 2018 as a result of improvements, such as refurbishment or expansion to, or the erection of one or more buildings to, or by the change of use of, the existing lands and heritages. However, this excludes increases caused by the combination, division or reorganisation of lands and heritages shown in a different entry in the Roll on the day before the change takes effect.

The Non-Domestic Rates (Levying and Miscellaneous Amendment) (Scotland) Regulations 2023 provide for continuation of improvement relief awarded in respect of 2022-23, where the period of relief continues into 2023-24. This relief will be awarded at the same percentage of relief as applies at 31 March 2023, but on the basis of the rateable value following the revaluation taking effect on 1 April 2023.

This form needs to be completed and returned as soon as possible by e-mail to: [business.rates@south-ayrshire.gov.uk](mailto:business.rates@south-ayrshire.gov.uk). (a scanned copy is acceptable) or by post to: South Ayrshire Council, Non-Domestic Rates, PO Box 31, Wellington Square, Ayr, KA7 2PL

**THE DECLARATION MUST BE SIGNED AND DATED**.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 1. **Name and address of Organisation/Person Claiming Relief** | |  | | | |
| 1. **Property Description for which relief is being claimed (e.g., shop, office, etc.)** | |  | | | |
| 1. **Address of property for which relief is being claimed** | |  | | | |
| 1. **Rates Billing Reference No**   If Billing Account reference is not known, provide Assessor Property Reference (can be checked on <https://www.saa.gov.uk/>): | |  | | | |
| 1. **Legal Structure of the Ratepayer (Please select the relevant category)** | | | | | |
| **Private Limited Company (LTD)** | | | **YES** | | **NO** |
| **Public Limited Company (PLC)** | | | **YES** | | **NO** |
| **Limited Liability Partnership (LLP)** | | | **YES** | | **NO** |
| **Charitable Organisation** | | | **YES** | | **NO** |
| **Sole Trader** | | | **YES** | | **NO** |
| **Individual** | | | **YES** | | **NO** |
| **Partnership** | | | **YES** | | **NO** |
| **Other (Please state)** |  | | **YES** | | **NO** |
| **IF APPLICABLE, Companies House Registration number or Charity Registration number: (Company number e.g.: SC123456)** | | |  | | |
| 1. **Is the property currently occupied?** | | | **YES** | **NO** | |
| **Please complete either section 7 or 8 only, unless the property was a new entry on or after 1 April 2018 that has been subsequently improved, in which case both reliefs may apply.** | | | | | |
| 1. **New Entry or New Build Properties** | | | | | |
| Date the property was entered on to the Valuation Roll: | | |  | | |
| Has the property been occupied since the date entered on to the Roll? | | | **YES** | | **NO** |
| If **YES**, please give dates of any occupied periods(s) | | |  | | |
| If **NO**, please give dates of any empty period(s) | | |  | | |
| 1. **Improved Properties** | | | | | |
| New Rateable Value | | |  | | |
| Previous Rateable Value | | |  | | |
| Date the Rateable Value was increased from | | |  | | |
| **Subsidy Rules under the Subsidy Control Act 2022** | | | | | |
| Have you (i.e., your business/organisation) 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 club/organisation) | | | **YES** | | **NO** |

|  |  |
| --- | --- |
| **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, 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 the Council will reclaim any incorrectly awarded Non-Domestic Rates Relief.** * **I have read and understand the statement above about the use of personal information, the Revenues privacy notice is available at https://www.south-ayrshire.gov.uk/privacy-policy** * **I claim the above relief from Non-Domestic Rates liability.** | |
| **Applicant Name** |  |
| **Capacity (e.g. Owner; Tenant; Agent; Employee)** |  |
| **Telephone Number** |  |
| **E-mail Address** |  |
| **Contact Address** |  |
| **Your Signature** |  |
| **Date** |  |