**South Ayrshire Council**



**Transitional Relief**

**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>

**Introduction**

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

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

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| --- | --- |
| 1. **Name and address of Organisation/Person Claiming Relief**
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| 1. **Property Description for which relief is being claimed (e.g., shop, office, etc.)**
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| 1. **Address of property for which relief is being claimed**
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| 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** |
| **Sole Trader** | **YES** | **NO** |
| **Other (Please state)** |  | **YES** | **NO** |
| **IF APPLICABLE, Companies House Registration number or Charity Registration number: (Company number e.g.: SC123456)** |  |
| 1. **Category of Transitional Relief being claimed**
 |
| 1. **Small Business Transitional Relief due to a reduction in or loss of SBBS Relief at 1 April 2023**
 | **YES** | **NO** |
| 1. **Rural Transitional Relief due to a reduction in or loss of Rural rates Relief at 1 April 2023**
 | **YES** | **NO** |
| 1. **Parks Transitional Relief for new subjects (such as golf courses, bowling greens, kiosks, etc.) formerly exempt from rating now rated at 1 April 2023**
 | **YES** | **NO** |
| 1. **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/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** |
| If **YES**, please complete the Subsidy Information Declaration Form at **Annex A**  |
| (NOTE: Retail, Hospitality, Leisure and Aviation Non-Domestic Rates Relief awarded in 2021-22 will not count towards this cap).You are required to keep a written record of the amount of any MFA received, and the date/s when it was received, for at least three years from the date it was given. Any award of MFA exceeding £100,000 is subject to transparency requirements and will be published. |

**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.**

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| --- | --- |
| **Applicant Name** |  |
| **Capacity (e.g. Owner; Tenant; Agent; Employee)** |  |
| **Telephone Number** |  |
| **E-mail Address** |  |
| **Contact Address** |  |
| **Your Signature** |  |
| **Date** |  |

 **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.

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| **Date received****(DD/MM/YYYY)** | **Amount (£)** | **Name of Support Scheme or Subsidy** | **Nature of assistance**(Tax Relief, Grant, Loan, etc..) | **Sector****of the Economic Actor** (Hospitality, Energy, Fisheries, etc…) | **Public Body providing the assistance** |
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**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.

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| **Signed** |  |
| **Print Name** |  |
| **Position** |  |