## Information

The Non Domestic Rates (Transitional Relief) (Scotland) Regulations 2017 limits increases in the amount of Non Domestic Rates payable in 2017/2018. This legislation is effective for one year only from 1 April 2017 to 31 March 2018 and only effects the classes of property detailed in Section 2 overleaf.

### Qualifying criteria

Entitlement to relief under this transitional relief scheme is determined by a number of factors.

- the property must be used wholly or mainly for a purpose specified in Section 2 of this form at 1 April 2017;
- the property must have been used wholly or mainly for a purpose specified in Section 2 of this form at 31 March 2017 or, if vacant at that date, must have last been used wholly or mainly in that way;
- the increase in the amount of the 2017-18 rates bill must exceed the amount paid in 2016-17 by a real terms amount of 12.5%;
- if the amount payable at 31 March 2017 was reduced to nil by an award of relief, an additional reduction in the amount payable may be applicable.

## Section 1: The property in respect of which you are applying for relief

Business Rates Reference Number

(\textbf{this can be found on your rates bill})

Address of Property

Postcode

Is the property occupied?  \(\square\) Yes  \(\square\) No

If “Yes”, describe the use of the property:

(e.g. office, public house, restaurant etc.)

Please give the Rateable Value for your property:

Rateable Value for 2016-17 was: \[\text{________________}_\] Rateable Value for 2017-18 is: \[\text{________________}_\]
### Section 2: List of eligible properties

In terms of the Non Domestic Rating (Transitional Relief)(Scotland) Regulations 2017, relief may only be considered for designated properties (those listed below) and which are in use and wholly or mainly occupied for those purposes.

Please select from the list what your property is used for:

- [ ] Bed and breakfast accommodation
- [ ] Guest house, hotel and hostels
- [ ] Camping site
- [ ] Public house
- [ ] Caravan (as a non-domestic subject)
- [ ] Restaurant
- [ ] Caravan site
- [ ] Self-catering holiday accommodation
- [ ] Chalet and holiday hut
- [ ] Timeshare accommodation
- [ ] Offices (Aberdeenshire & Aberdeen City only where the property is in use as an office)

### Section 3: State Aid

The Scottish Government has confirmed that any award of transitional relief must be considered as deminimis State Aid. State Aid is a European Commission (EC) term which refers to forms of public assistance, given to undertakings on a discretionary basis, which has the potential to distort competition and affect trade between Member States of the European Union. Further information on State Aid and the deminimis regulation can be found on the Scottish Government website: [http://www.gov.scot/Topics/Government/State-Aid/if-its-aid/deminimis](http://www.gov.scot/Topics/Government/State-Aid/if-its-aid/deminimis).

The Council therefore needs to know if you are currently receiving (or have received) any form of deminimis State Aid (including transitional relief granted by other local authorities) in the past 3 years.

If any deminimis State Aid has been granted to your business over that period, please give details below

__________________________________________________________________________________________

If you have applied for transitional relief to any other Council in Scotland please confirm (✔) [ ]

If “Yes”, which council(s) have you applied to: ________________________________________________

The State Aid deminimis limit is €200,000 over a rolling 3-year period. If you have received up to or in excess of that figure, transitional relief cannot be considered.

### Section 4: Declaration by Applicant

I confirm that the information provided by me on this form is both accurate and complete and I undertake to notify the Council immediately of any change in my circumstances which may affect my liability for Business Rates. I understand the Council may make whatever enquiries it considers necessary to verify the information provided by me on this form.

Signature [ ] Date [ ]

Print Name [ ] Telephone No. [ ]

Email [ ] Mobile No. [ ]

Information provided by you will be used and stored by Aberdeenshire Council in accordance with the Data Protection Act 1998 and will use this information to administer and enforce the Business Rates. The Council has duty to protect the public funds it administers and may share the information you provide for the purpose of detecting or preventing fraud.

Please return this form to: Aberdeenshire Council, PO Box 18533, Inverurie, AB51 5WX or by emailing it to business.rates@aberdeenshire.gov.uk

If you have any enquiries about this form or wish further information, please contact us using the above email address or by telephone on 01346 519622.