

**Director** Lynn Brown MA (Hons) CPFA Revenues and Benefits Service P.O. Box 36 Glasgow G1 1JE

Phone 0141 287 7333 Email: ndr@fs.glasgow.gov.uk

## Non-Domestic Rating (Unoccupied Property) (Scotland) Amendment Regulations 2013 (ssi 2013 no 37) New Start - Scottish Rates Business Relief Application Scheme

(DD/MM/YY)	
£	
Occupied	Unoccupied
Yes	No
date of Relief award:	
	£       Occupied       Yes

The New Start scheme offers rates relief of up to 100% for a maximum period of 15 months in respect of newly built properties entered on to the Valuation Roll between 1<sup>st</sup> April 2013 and 31<sup>st</sup> March 2016.

There is no upper rateable value cap for property, but the relief is capped under State aid de minimis meaning no business can receive more than 200,000 Euros (approximately £175,000) over a rolling 3 year period.

The relief can be applied if all the following conditions are met by the property:

- The property is entered onto the valuation roll between 1<sup>st</sup> April 2013 and 31<sup>st</sup> March 2016
- The property is unoccupied at the time of entry on the valuation roll
- The new entry is not as a result of a combination or division of an existing entry or entries on the valuation roll or due to the
  refurbishment or change of an existing entry on the valuation roll (including conversion of a domestic property or a property
  previously exempt from rating)

The rateable value of your property can be found using the "search for a rateable value" facility at - <u>www.saa.qov.uk</u>

We aim to respond to enquiries within 20 days. Please allow us this time to update our records	
Visit our website to sign up for e-billing, manage your account or check your balance: <u>www.glasgow.gov.uk/ndr</u> .	

You must tell us of any changes that may affect your bill. Help us keep your bill right by telling us straight away. Glasgow City Council will never telephone you asking for your bank details to refund your Business Rates Log on to www.glasgow.gov.uk/privacy to find out how we will use your information

## STATE AID:

Applicants should note that the **NEW START** relief for which they are applying is granted as **de minimis** aid for **State aid purposes**. There is currently a ceiling of 200,000 Euros (around £150,000, although exact amount will fluctuate) of de minimis aid that can be granted over a three year period. If you consider that you have already received in excess of, or close to, this sum over the past three years, please attach details with this application form.

In view of State Aid regulations the level of relief awarded may depend on:

a) the **combined** rateable value of **all** properties in Scotland of which your business is in rateable occupation or (if vacant) which your business is entitled to occupy;

b) whether or not the property is eligible for one of the existing rate relief schemes; and

c) the level of other public sector assistance received by your business (see: State aid above).

#### ARE YOU LIABLE FOR BUSINESS RATES ON ANY OTHER PROPERTY IN SCOTLAND?

No Yes please circle

If **YES** please detail below (on a separate page if necessary) any other business premises you or your company/organisation are liable for (and any relief awarded on each) in Scotland:

### Property Address (Including Postcode):

Property Reference Number (From Bill): Details of any State Aid awarded:

Rateable value of property:

IF ANY OF THE ABOVE PROPERTIES ARE OUTSIDE THE GLASGOW CITY COUNCIL AREA, PLEASE ENCLOSE A COPY OF YOUR MOST RECENT RATES DEMAND NOTICE.

f

## 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.

**IDECLARE 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.

Print Name:	5	ignature:
Position Held:	F	Phone Number:
Date:	E	mail Address:

**IMPORTANT** Before posting this form to Glasgow City Council, please check the following:-

Have you included all requested documentation? (e.g. rateable values of any other business properties which you have anywhere in Scotland, details of other public sector assistance received)

Have you signed the declaration above?

The Council is under an obligation to manage public funds properly. Accordingly information that you provide 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 also possible that this information may be shared for the same purposes with public bodies, including neighbouring Councils or other organisations which handle public funds.