

## **Non Domestic Rates - Application for Rural Relief**

The Local Government and Rating Act 1997 enables local authorities to grant relief of rates of certain types of properties situated in designated rural areas, also referred to as a rural settlement. **The statutory definition of a rural settlement for the purposes of the scheme is:**

- It has a population not exceeding 3,000 as detailed in the “2016 Scottish Government Urban Rural Classification”
- It is wholly or partly within a rural area as prescribed by the Scottish Government

The Scottish Government have in broad terms defined the Highland Council’s area as a qualifying designated rural area, excluding the following areas: Alness; Aviemore; Balloch; (Conon Bridge & Maryburgh) Culloden; Dingwall; Fort William; Invergordon; Inverness; Nairn; Smithton; Tain; Thurso; Westhill; Wick.

### **Qualification (including property types)**

Local authorities may grant 100% mandatory relief in respect of qualifying general stores, post offices, petrol filling stations and public houses (including small hotels with a public house) in rural settlements. Additionally, local authorities have the power to grant up to 100% discretionary relief to properties considered to be of benefit to the community. Relief can only be considered if a property meets the conditions detailed below.

#### **Mandatory Relief**

A property may qualify for mandatory rural relief if:

- It is within a rural settlement with a population not exceeding 3,000.
- It is the only Post Office in the rural settlement which can sell mainly food for human consumption (excluding confectionery) and household goods. The rateable value must not exceed £8,500.
- It is the only general store in the rural settlement and the rateable value must not exceed £8,500. If there is a qualifying Post Office selling food in the rural settlement a general store can also qualify.
- It is the only petrol filling station or public house in the settlement and must be singly owned\*. The rateable value must not exceed £12,750.

\*singly owned means that the occupier must not occupy any other petrol filling station or public house (whichever applies to the application) in Scotland.

Continued overleaf...

## Discretionary Relief

A property may qualify for discretionary rural relief if:

- It is within a rural settlement with a population not exceeding 3,000
- Its rateable value does not exceed £17,000
- The local authority is satisfied that it is used for purposes which are of benefit to the local community. Examples are chemists, tourist information centres, community radio stations. This list is not exhaustive so please contact the Rates Team for further information.
- The property is used for one of the qualifying mandatory purposes, but the property exceeds the maximum qualifying threshold of £8,500.

Please complete for following sections:

### Section 1 | Property Details

<b>Subject description eg (shop) and full property address including postcode:</b>	
<b>Payment Reference No (from your bill):</b>	
<b>Rateable Value:</b>	

Please complete this section if your property is a Post Office and/or a General Store.

Is the property used as a Post Office? **Yes / No (delete as appropriate)**

Is the property used as a general store? **Yes / No (delete as appropriate)**

If the property is used as a retail shop/general are the following for sale?

- |                              |                                       |                 |
|------------------------------|---------------------------------------|-----------------|
| 1 Food for human consumption | <b>Yes/No (delete as appropriate)</b> | % age of t/over |
| 2 General Household goods    | <b>Yes/No (delete as appropriate)</b> | % age of t/over |
| 3 Confectionery              | <b>Yes/No (delete as appropriate)</b> | % age of t/over |

If you have answered Yes to any of 1-3 please indicate the type of goods as a percentage of your business's total turnover in the boxes above.

Continued overleaf...

**Please complete this Section if your property is a Public House or Petrol Filling Station**

Is the property used as a public house? **Yes/No (delete as appropriate)**

If **Yes** do you occupy any other public house in Scotland? **Yes/No (delete as appropriate)**

If **Yes** is there any other public houses in the rural settlement? **Yes/No (delete as appropriate)**

**Please complete this Section if your property is a Petrol Filling Station**

Is the property used as a petrol filling station? **Yes/No (delete as appropriate)**

If **Yes** do you occupy any other petrol filling station in Scotland? **Yes/No (delete as appropriate)**

If your property is used for any other purpose please provide details below:

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**Section 2 | Applicant Details**

<b>Applicant Name (business/company name) and contact address:</b>	
<b>Telephone Number:</b>	
<b>Email address:</b>	

**Section 3 | Change in Circumstances**

**It is your duty to inform The Highland Council and if appropriate, other Council(s) of any change in circumstances which may affect your eligibility for this scheme.**

Help us to help you. Please enter a daytime telephone number, this will allow us to contact you speedily if we need further information:

Daytime Telephone: .....

Please provide us with a contact name in your organisation:

Designation: .....

Name: .....

Email: .....

Company website: .....

## 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 section 36 (1) of 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 Highland 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 Highland Council will determine this from the completed Subsidy Information Declaration Form.

**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

**IF YES, please complete a Subsidy Information Declaration Form (as enclosed).**

(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.

## SECTION 5 – 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 Highland Council to make any necessary enquiries to check the information.
- I authorise The Highland Council to cross-check the information with other Councils in Scotland.
  
- I undertake to advise The Highland 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 Highland Council will reclaim any incorrectly awarded Non-Domestic Rates Relief.

I have read and understand the privacy notice here:

[www.highland.gov.uk/privacy-Non\\_domestic\\_rates\\_payments](http://www.highland.gov.uk/privacy-Non_domestic_rates_payments)

I claim the above relief from non-domestic rates liability.

**Applicant Name:**

**Capacity (e.g. Owner; Tenant; Agent; Employee):**

**E-mail Address:**

**Contact Address:**

**Your Signature:**  **Date:**

**IMPORTANT:** Before sending this form to Non Domestic Rates, The Highland Council, PO Box 5650, Inverness, IV3 5YX, please check the following:

- Have you included all requested documentation?
- Have you read, fully understood and signed the declaration above?

If you need assistance or additional information please contact the Non Domestic Rates Team by telephoning 01463 702984 or by emailing [nondomesticrates@highland.gov.uk](mailto:nondomesticrates@highland.gov.uk). Please do **NOT** send personal data to this email address.