

SMALL BUSINESS RATE RELIEF APPLICATION FORM

SHETLAND ISLANDS COUNCIL Finance Services

Charlotte House
Commercial Road
Lerwick
Shetland
ZE1 0LX



Tel: (01595) 744652 (Direct Line)

Section A: Ratepayer Details:

Ratepayer: _____

Correspondence Address: _____

Section B: Details of ALL Occupied Properties* (this includes any properties outwith Shetland)

*To qualify for the reduction the ratepayer must occupy a single property, or combination of properties in Scotland with a total rateable value of 11500 or less. Please provide details of all properties for which non-domestic rates are payable.

<u>Account No.</u>	<u>Property No.</u>	<u>Property Description</u>	<u>Address</u>	<u>R V</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Section C: Signature of Applicant and Date

I declare that to the best of my knowledge the information given is accurate and complete. I understand that Shetland Islands Council may undertake such enquires it considers appropriate to verify this claim.

I undertake to advise the council of any change of circumstance that may effect entitlement of any relief that may be granted.

Signature: _____ Date: _____

For Qualifying criteria see overleaf

From the 1st April 2005 all non-domestic subjects in Scotland with a rateable value of £11500 or less are eligible for a discount of between 5% and 50% on the rate poundage.

Qualifying criteria

- 1 The ratepayer must occupy a single property, or combination of properties, in Scotland with a total Rateable Value of £11500 or less.
- 2 **The ratepayer must make an application for relief, to be renewed every year. If the rateable value of the property changes during the year a fresh application for relief must be sought.**
- 3 A property will not be eligible for the scheme if it already attracts one of the following reliefs:
 - Mandatory Relief (charitable relief, disabled persons rate relief, rural (village shop) rate relief, farm diversification relief)
 - Derating Allowance (stud farms)
 - Unoccupied properties (eligible for relief by virtue of being empty)

Amount of relief available

The relief that is available is as follows:

TOTAL rateable value of all non-domestic subjects occupied	%
Less than £3,500	50
£3,500 or above but under £4,500	40
£4,500 or above but under £5,750	30
£5,750 or above but under £7,000	20
£7,000 or above but under £8,000	10
£8,000 or above; or eligible for other (non-discretionary) relief	5