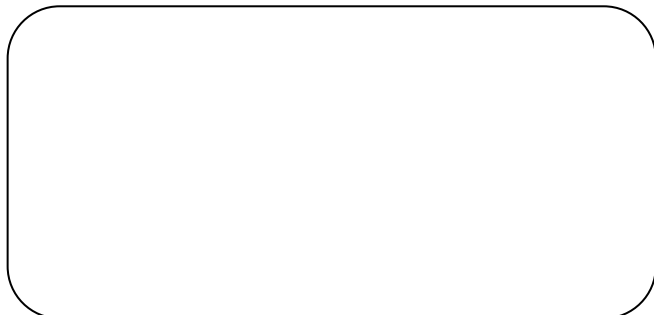


# **Small Business Transitional Relief Application Form**

## **2023/2024**



**SHETLAND ISLANDS COUNCIL**  
**Finance Services**  
Office Headquarters  
8 North Ness Business Park  
Lerwick  
Shetland  
ZE1 0LZ



Tel: (01595) 744683

### **Ratepayer Details:**

Ratepayer: \_\_\_\_\_

A Small Business Transitional Relief Scheme is available for ratepayers adversely affected by changes to the Small Business Bonus Scheme which will apply to those who either no longer have any entitlement or who have a reduced entitlement to relief.

This scheme will cap any increase in 2023/24 rates as a result of changes to the Small Business Bonus Scheme to a maximum of £600.

**In order to be eligible for this relief, the property is required to have been shown in an entry on the valuation roll on both 31 March 2023 and 1 April 2023 and was entitled to Small Business Bonus or Rural Relief on 31 March 2023.**

**Please provide details of all properties within Scotland for which non-domestic rates are payable.**

| Account No. | Property No. | Address | Rateable Value |
|-------------|--------------|---------|----------------|
| _____       | _____        | _____   | _____          |
| _____       | _____        | _____   | _____          |
| _____       | _____        | _____   | _____          |
| _____       | _____        | _____   | _____          |
| _____       | _____        | _____   | _____          |
| _____       | _____        | _____   | _____          |

**Car parks, car spaces, advertisements and betting shops will be excluded from eligibility for SBBS from 1 April 2023.**

**Please Turn Over**

## 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<sup>1</sup>. 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<sup>2</sup>
- 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/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 Annex A: Subsidy Information Declaration Form**

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 privacy notice accompanying this relief application:

<https://www.shetland.gov.uk/downloads/file/3122/non-domestic-rates-publication>

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

**Applicant Name:**

**Telephone No:**

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

**E-mail Address:**

**Contact Address:**

**Your**

**Signature:**

**Date:**

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