

# Rural Rates Relief Application

**Shetland Islands Council, Finance Services**, Office Headquarters, 8 North Ness Business Park,  
Lerwick, ZE1 0LZ, Tel: 01595 744683



Ratepayer Name

Property Address

Property Reference

Rateable Value (£)

**For Mandatory relief applications please answer the following:**

Is the business the only one of its type in the area?  Yes  No

Is the business a post office?  Yes  No

Is the business a general store?  Yes  No

Is the business a pub or hotel?  Yes  No

Is the business a petrol station?  Yes  No

**For 100% Discretionary relief applications please answer the following:**

Is your property one of the following qualifying properties: an abattoir, an auction mart, a landing pad, an airfield, a pre-school nursery, or a property used to repair motor vehicles or sell motor fuel (petrol station), a school or associated premises, a library, a refuse dump, a public convenience, a pier, a harbour and associated waiting rooms and car parks, a community workshop, Council offices and associated stores?

Yes  No

If Yes please state the type of property

Declaration

Please read this declaration carefully before you sign and date it.

I 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/2837/rates-relief-recipients>

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

Applicant Name: \_\_\_\_\_ Telephone No: \_\_\_\_\_ Signature: \_\_\_\_\_

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

E-mail Address: \_\_\_\_\_

Contact Address: \_\_\_\_\_

## Subsidy Rules under the EU-UK Trade and Cooperation Agreement (TCA)

Public authorities awarding financial assistance including via non-domestic rates relief must comply with the principles set out in the EU-UK Trade and Cooperation Agreement (TCA). Rural Rates Relief is likely to be deemed a subsidy and therefore capped at a maximum of 325,000 Special Drawing Rights (around £340,000 as at January 2022, although exact amount will fluctuate) over a combined three-fiscal-year period (i.e. measured per accounting year of the ratepayer).

You must consider whether you have already received support from any public sector body in your current and previous two accounting years.

To ensure that the Council complies with the subsidy regime, it may be required to cap this relief. This will depend on the level of other public sector assistance received by you in this, and the past two fiscal years including non-domestic rates relief on this and any other property that you have an interest in the UK (NOTE: this may include certain COVID-19 grant schemes. However, not all grants are considered to be capped in this way. The Council will determine this from your completed Subsidy and Aid Information Form):<https://www.shetland.gov.uk/downloads/file/6106/subsidy-or-aid-information-declaration-form>.

Have you (as an individual or through any other capacity (as an individual or through any other capacity e.g. another business) received public sector assistance over the last three fiscal years\* that in total would exceed £300,000, or would you expect to exceed that threshold if this relief were granted to you? (\*current and previous two accounting years of your business)

Yes

No

IF YES, please complete a Subsidy and Aid Information Form

### **Rural Rates Relief**

Rural relief can be granted to businesses in designated rural areas who are the sole providers of a necessary service to communities. Under this scheme, 100% mandatory rate relief is available.

Qualifying business include:

- post offices and general stores with a rateable value of less than £8500
- petrol stations, pubs and hotels with a rateable value of under £12,750 and where the ratepayer does not occupy any other similar property in Scotland
- In addition to the above, other properties can qualify for up to 100% discretionary relief where the rateable value of the property is less than £17,000, and the property is used for purposes which are of benefit to the local community, and it would be reasonable for the rating authority to make such a reduction or remission, having regard to the interests of persons liable to pay council tax set by them.

Current council policy states that only applications in respect of abattoirs, auction marts, landing pads, airfields, pre-school nurseries, property used to repair motor vehicles or sell motor fuel, schools and associated premises, libraries, refuse dumps, public conveniences, piers, harbours and associated waiting rooms and car parks, community workshops and council offices and associated stores will be considered for this discretionary relief.