

Small Business Bonus Scheme and SBBS 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:

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

Account No.	Property No.	Address	R V

The savings band for eligible properties are -

Combined Rateable value of all business properties in Scotland	Percentage relief available
Up to £12,000	100%
£12,001 to £15,000	100% to 25%
£15,001 to £20,000	25% to 0%
Upper limit for cumulative (RV) £35,000	

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 2022¹. 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 entity²
- 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: Subsidy Information Declaration Form (attached)

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 below privacy notice relating to 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 and any related SBBS Transitional Relief.

Applicant Name:

Telephone No:

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

E-mail Address:

Contact Address:

Your

Signature:

Date:

SUBSIDY INFORMATION DECLARATION FROM

This Relief is awarded as Minimum Financial Assistance (MFA) under section 36(1) of the Subsidy Control Act 2022. There is a maximum limit of £315,000 for subsidies awarded as MFA to any one economic actor over a three year period.

Any MFA (or similar) subsidy awarded to the applicant will be relevant if the applicant wishes to apply, or has applied, for an MFA subsidy.

PLEASE STATE BELOW ALL PUBLIC ASSISTANCE RECEIVED BY THE APPLICANT

Please include all support from any public sector body in the current financial year (2023-24) and the two financial years immediately preceding (2021-22 and 2022-23) .

A written record of the amount of any MFA received, and the date/s when it was received, should be retained for at least three years from the date it was given.

Note: The applicant is the entity (that is, any person, or groups of persons under common control) that is engaged in an economic activity. The MFA financial threshold applies at company group level - a single economic actor could be the controlling interest in multiple separate businesses.

Date received (DD/MM/YYYY)	Amount (£)	Name of Support Scheme or Subsidy	Nature of assistance (Tax Relief, Grant, Loan, etc..)	Sector of the Economic Actor (Hospitality, Energy, Fisheries, etc...)	Public Body providing the assistance

Statement: I confirm that the information I have provided above is complete and accurate. I understand that failure to disclose relevant information may lead to a requirement to refund the value of the subsidy provided plus interest from the date that the subsidy was received.

Signed: _____

Print Name: _____

Position: _____