



NNDR

**Application for Discretionary Relief for
Businesses in Rural Settlements**



Revenue Services

This relief is for businesses in rural settlements as set out in the Local Government & Rating Act 1997.

**Enquiries regarding the application, and completed forms, should be addressed to:
Revenue Services, PO Box 4, Town Hall, Lancaster, LA1 1QR**

The qualifying criteria are as follows:

- The property is used for purposes which are of benefit to the local community, **and**
- It is reasonable for the billing authority to make such a decision, having regard to the interests of persons liable to pay Council Tax set by it.
- The rateable value is less than £16,500.

The definition of a rural settlement is one, which is:

- Wholly or partly within the authority's area,
- Appears to the authority to have had a population of not more than 3,000 on the last 31st December before the beginning of the chargeable financial year in question, and
- In that financial year is wholly or partly within an area designated by the Secretary of State by order as a rural area for these purposes.

The Council has a limited budget from which awards of Discretionary Rate Relief can be made, and, whilst willing to accept any application for Discretionary Rate Relief under this scheme, it will particularly welcome applications which meet the criteria listed.

The authority has drawn up a rural settlement list, which is available for inspection at:
Revenue Services, Town Hall, Dalton Square, Lancaster

To apply for this relief, please provide the information requested overleaf.



**CRITERIA APPLICABLE
IN SUPPORT OF AN APPLICATION FOR DISCRETIONARY RATE RELIEF
FOR A BUSINESS IN A RURAL SETTLEMENT**

1 The business is a small business.

NOTE

“Small business” is defined under this guidance as a business occupying a hereditament with a rateable value of less than £16,500 and employing five or less persons at the date of application.

2 Accounts for the accounting year ending in the preceding business rate year (preferably certified) show that the “value added per full time equivalent employee” is less than £6,660 per annum.

NOTE

The Cabinet Members will wish to see certified accounts. Those businesses unable to produce them will be required to explain the reasons why they can only supply unaudited accounts

“Full time equivalent” is calculated on the basis of staff working a standard week of 37 hours and will include the proprietor(s) and working family members.

“Value added” is defined as “sales less the total cost of materials and purchased services” In most cases this will be sales (less cost of sales) minus the overheads shown in the profit & loss account excluding salaries, interest charges, depreciation and drawings. The resultant figure is divided by number of full-time equivalent staff employed by the business. Where the outcome is less than £6,660 per annum, relief will normally be awarded.

The business targeted by this criteria will be those which are failing to generate sufficient business to pay the staff employed in the business (including the proprietor) the national minimum wage for a 37 hour working week.

3 The business had employed the full time equivalent of five or less persons in the accounting year ending in the preceding business rate year and had not reduced its employment levels in the six months following the end of that financial year.

NOTE

The Council wishes to encourage the retention of employment opportunities in small businesses in rural areas in line with its corporate objectives of promoting and supporting local jobs.



**National Non-Domestic Rate
Application for Discretionary Relief for Business in Rural Settlement**

FOR OFFICIAL USE			
Account Ref:	RV:	Rate:	
FTE:	VA:	VA/FTE:	Accounts:

PLEASE SUPPLY THE FOLLOWING INFORMATION		
Name of Applicant:		
Number of full-time equivalent employees including proprietor & working family:		Full-time equivalent is calculated on the basis of staff working a standard week of 37 hours
Address of premises to which the application relates:		
Purpose(s) for which the property is used:		
Please give details of any other use of the premises:		
Extent to which the business is of benefit to the local community: (Use a separate sheet if necessary)		
Please give any additional information which you think may further your application: (Use a separate sheet if necessary)		

Please enclose a copy of your accounts (item 2 listed on preceding page) for the accounting year ending in the preceding business rate year - if not certified, please give the reason why.

Declaration.

I accept responsibility for making this return and I declare that the information given is true and accurate to the best of my knowledge and belief.

Name:	Signature:	
Date:	Contact telephone number: (in the event of a query)	e-mail:



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State Aid De Minimis Declaration

As this relief is subject to State Aid De Minimis regulations which allow an organisation to receive up to €200,000 De Minimis Aid over any period of three fiscal years (as set out in EC regulation 1998/2006 as published in the Official Journal of the European Union on 28 December 2006).

To establish whether you are eligible to receive De Minimis Aid you must declare the full amount of De Minimis Aid which you (include parent company if present) have already been granted during the previous two fiscal years and the current fiscal year. Any assistance that may have been received from a public body might count as State Aid. This could be from central, regional, devolved governments (or agencies) or a local authority. For further guidance on State Aid please visit www.gov.uk/state-aid.

Please complete the Statement of Previous Aid received under the De Minimis exemption (attached) and arrange for a director of your business to sign the declaration and return it to the address at the top of this application form along with the completed form so we may assess your eligibility to receive assistance.

STATEMENT AND DECLARATION OF PREVIOUS AID RECEIVED UNDER THE DE MIMINIS EXEMPTION

I confirm that has been in receipt of the following De Minimis Aid during the previous three fiscal years (this being the current fiscal year and the previous two fiscal years):

Organisation providing the assistance/aid	Value of assistance	Date of assistance	Nature of assistance

PLEASE ENSURE RETAIL RELIEF YOU RECEIVE FOR ANY ADDRESSES IS INCLUDED IN THIS TABLE.

It should be noted that Lancaster City Council **must be notified** immediately of any assistance or aid subsequently received by the applicant under the De Minimis Exemption

Declaration:

I hereby certify that full details of any assistance received under the De Minimis exemption (including any received by our parent company) have been declared on this form and, if none have been entered, it is confirmed that no such awards have been made to the applicant. I also certify that the particulars given are correct and I am aware that if incorrect information is supplied, it will invalidate an award and may constitute a criminal offence and I understand that any De Minimis aid granted over the €200,000 limit may be subject to repayment with interest.

Name:	Signature:	Capacity in which signed:
Date:	Contact telephone number: (in the event of a query)	Email:



If you are in any doubt as to whether the assistance you have received is subject to State Aid De Minimis Regulations please contact the body which granted the assistance for clarification. Please find below a sample list of common forms of aid which you may have received over the past three years (please note this list is not exhaustive)

Forms of possible aid:

- State Grants;
- Interest rate relief;
- Tax relief;
- Tax credits;
- State guarantees or holdings;
- State provision of goods or services on preferential terms;
- Direct subsidies;
- Tax exemptions;
- Preferential interest rates;
- Guarantees of loans on especially favourable terms;
- Acquisitions of land or buildings either gratuitously or on favourable terms;
- Provision of goods and services on preferential terms;
- Indemnities against operating losses;
- Reimbursement of costs in the event of success
- State guarantees, whether direct or indirect, to credit operations preferential re-discount rates;
- Dividend guarantees;
- Preferential public ordering;
- Reduction of, or exemption from, charges or taxes, including accelerated depreciation and the reduction of social contributions;
- Deferred collection of fiscal or social contributions;
- Assistance financed by special levies;
- Capital transfers;
- Certain State holdings in the capital of undertakings.
- Retail Relief
- Reoccupation Relief



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