

New occupiers of empty retail premises – 50% rates relief (2014/15 and 2015/16)

The Government announced in the Autumn Statement on 05 December 2013 that new occupiers of previously empty retail premises (that have been unoccupied for a year or more) will receive 50% business rates discount for 18 months, up to State Aid De Minimis limits. This is available for ratepayers moving into empty retail premises between 1 April 2014 and 31 March 2016.

The properties that will benefit from the discount are detailed overleaf and you are invited to apply.

The award of this relief must comply with EU law on State Aid. The application form requires you to confirm that you have not received any other State Aid that exceeds in total €200,000, including any other Retail Relief you are being granted for premises other than the one to which this declaration and letter relates, under the De Minimus Regulations EC 1407/2013.

Under the European Commission rules, you must retain this letter for three years and produce it on any request by the UK public authorities or the European Commission. (You may need to keep this letter longer than three years for other purposes). Furthermore, information on this aid must be supplied to any other public authority or agency asking for information on 'De Minimus' aid for the next three years.

Further information on State Aid law can be found at <https://www.gov.uk/state-aid>

If you feel you may be entitled to this relief, please complete the details below and return to:
Revenues Service, Beech Hurst, Weyhill Road, Andover, Hants, SP10 3AJ

Properties that will benefit from the relief

This relief is available for a property that has been empty for at least a year and is now being used for any use (i.e. not just retail) **except property that is now being used as betting shops, payday loan shops, and pawn brokers.**

You need to confirm that your property was previously used for the retail purposes listed below in your application. These are retail premises that were used for services to visiting members of the public.

What is previously retail use?

- Shops (such as: florists, bakers, butchers, grocers, greengrocers, jewellers, stationers, off licence, chemists, newsagents, hardware stores, supermarkets)
- Charity shops
- Opticians
- Post offices
- Furnishing shops/ display rooms (such as: carpet shops, double glazing, garage doors)
- Car/ caravan show rooms
- Second hand car lots
- Markets
- Petrol stations
- Garden centres
- Art galleries (where art is for sale/hire)
- Shoe repairs/ key cutting
- Travel agents
- Ticket offices e.g. for theatre
- Dry cleaners
- Launderettes
- PC/ TV/ domestic appliance repair
- Funeral directors
- Photo processing
- DVD/ video rentals
- Tool hire
- Car hire
- Hair and beauty services (such as hairdressers, nail bars, beauty salons, tanning shops etc)
- Financial services (e.g. banks, building societies, cash points, bureau de change, payday lenders, betting shops, pawn brokers)
- Other services (e.g. estate agents, letting agents, employment agencies)
- Restaurants
- Takeaways
- Sandwich shops
- Coffee shops
- Pubs
- Bars

State Aid

Retail relief awarded under this scheme is likely to amount to State Aid. However, the relief will be State Aid compliant where it is provided in accordance with the de minimis regulations. These regulations allow an organisation to cumulatively receive up to €200,000 of de minimis aid in a three year period consisting of the current financial year and the two previous financial years.

To establish whether the ratepayer is eligible to receive de minimis state aid they must declare the full amount of de minimis state aid which they have already been granted during the previous two years and the current year.

Any assistance a ratepayer has received, or are due to receive, from a public body may be a de minimis state aid. This could be any aid, grant or support from central, regional, devolved governments or agencies or a local council.

The following is not a comprehensive list of all possible forms of aid. However, it should give an indication of common forms of aid;

Examples of possible aid:

- State grants;
- Interest rate relief;
- Tax relief; Tax credits; Tax exemptions;
- State guarantees or holdings;
- State provision of goods or services on preferential terms;
- Direct subsidies;
- Preferential interest rates;
- Guarantees of loans on especially favourable terms;
- Acquisition 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.

Ratepayers should have received a letter informing them if they were given assistance under the de minimis regulations. Ratepayers who are not sure whether any public assistance they have received is de minimis aid, should contact the body which granted the assistance to clarify this. Then provide the council with information about all forms of public assistance under €200,000 they have received in the last three years.

Information on State Aid can be found by visiting: <https://www.gov.uk/state-aid>

Reoccupation relief application form (2014/2015 & 2015/2016)

Business rates account number

Property reference number

Full name of new occupier(s) - company name or full name of incoming person(s)

Property address

Date of occupation

Date of purchase/lease/tenancy/license (please delete as applicable)

Was your property previously used for one of the retail purposes listed on page 2. **YES/NO**

Please confirm how the property was last used, if known (i.e. baker, newsagent)

Please confirm how the property will be used now?

State Aid

This new discount is subject to state aid rules.

Please confirm that your company or business has not received more than €200,000 in state aid (including any other Retail Relief) in the last three years. **YES/NO**

By signing the form you agree that, to the best of your knowledge, the information contained on the form is complete and is not false. Wilfully making a false statement on the application form is an offence and may result in us taking legal action against you.

Declaration:

I confirm that I am authorised to sign on behalf of:

Name.....

Signature.....

Date.....

Position in Organisation.....

Telephone.....

Email.....

Please return this application to: **Revenues Service, Beech Hurst, Weyhill Road, Andover, Hants, SP10 3AJ**