

## NNDR

#### Application for Discretionary Rate Relief Section 47, Local Government Finance Act 1988



### **Revenue Services**

This form should be used if you wish to apply for Discretionary Rate Relief.

#### Please return the completed form to: Revenue Services, PO Box 4, Town Hall, Lancaster, LA1 1QR

#### **National Non-Domestic Rate**

#### Section 47, Local Government Finance Act 1988, as amended by Section 69 of the Localism Act 2011.

To apply for relief, the information requested below must be provided. The completed form should be returned to **The Head of Revenue Services, Town Hall, P O Box 4, Lancaster LA1 1QR.** 

#### Please use additional sheets where necessary.

The billing authority may make the decision (to award relief) only if it would be reasonable to do so having regard to the interests of persons liable to pay council tax to it. Therefore the information and answers you provide in support of your application must focus on the benefits it will bring to the council tax payers of the City Council.

# N.B. A copy of the last three years audited accounts, cash flow statement, and business plan (including projections and costings) must accompany this application. Your application will not be considered if these are not provided.

Full Name and Address to which rate bills and all correspondence should be sent. Please include telephone number and email address.

Address of property for which relief is claimed.

What activities does your company undertake?

What in your view, is the contribution that your organisation makes (or will make) to the area?



If you are relocating your business, is the relocation dependent on rate relief being awarded? If so, please explain why.

If you are relocating, what is the rationale behind your decision to move to this area?

Will your relocation (if applicable) benefit other businesses in the area? If so, please explain why.

Does your company trade anywhere else in the UK? If yes please provide the address of these premises.

If your company does trade elsewhere, have you applied for rate relief from the relevant billing authority, and if so, what was the outcome?

Will your company's activities replace, enhance or supplement current council facilities/services? If so, please explain how.

How many, if any, of your current employees are from the City Council's area?

If you were to recruit staff, would that recruitment be focused in the City Council's area?

Have you applied for, or are you in receipt of any grant funding from the City Council? If yes, please detail the amount and whether it is ring-fenced for a specific purpose.

Have you applied for, or are you in receipt of, any grant funding from any other organisation? If yes, please detail the amount and whether it is ring-fenced for a specific purpose.

If rate relief is refused, what would be the implications for your company?

If rate relief is refused, what would the implications be for the council tax payers in the area?

Is there any other information you would like to provide in support of your application?



# I certify that the information contained in this application is correct to the best of my knowledge and belief.

Date:	Signature:		Capacity in which signed:	
Tel No:		Email:		

Enquiries regarding this application should be addressed to:	Head of Revenue Services Town Hall P O Box 4 Lancaster LA1 1QR	Telephone: (01524) 582920	
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Lancaster City Council will use your information for Non Domestic Rating purposes in a manner compatible with the Data Protection Act. Any disclosures or sharing of information will only take place where required or permitted by law. For further information please visit <u>http://www.lancaster.gov.uk/</u>



# **Minimal Financial Assistance Declaration**

Following the UK's exit from the EU, there are new rules governing subsidies. The EU State Aid Rules only apply in certain limited circumstances. This is when the Northern Ireland Protocol is engaged and/or where the funding originates from certain European funded programmes. All other funding measures are now subject to the UK's new Subsidy Control regime, which is described in the BEIS Technical Guidance here:

#### https://www.gov.uk/government/collections/subsidy-control-regime

Under Section 36 of the Subsidy Control Act (2022) that came in to force on the 4<sup>th</sup> January 2023 the maximum level of Minimal Financial Assistance (MFA) that an economic actor\* may receive is up to a maximum of £315,000 in any 3 year period. This is across all UK measures under the terms of the UK-EU Trade and Cooperation Agreement, the Withdrawal Agreement, the Northern Ireland Protocol, the World Trade Organisation Rules and Trade Agreements between the UK and non-EU countries.

Under Section 37 (2)(c) you need to declare these amounts to us in the table below and to any other aid awarding body who requests information from you on how much assistance you have received. You must retain records of the award of the subsidy for a period of at least 3 years from the date of the award. This must include any subsidy or support that has been granted as Small Amounts of Financial Assistance and Special Drawing Rights.

Body providing the assistance/aid	Value of Assistance (£)	Date of Assistance	Nature of Assistance

STATEMENT AND DECLARATION OF PREVIOUS AID RECEIVED UNDER MINIMAL FINANCIAL ASSISTANCE

I confirm that ...... has been in receipt of the above Minimal Financial Assistance during the previous three fiscal years (this being the current fiscal year and the previous two fiscal years):

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

\*References to "You" and a "single economic actor" in the context of this declaration means not only your organisation, but also any enterprises linked to your organisation. The table below must include any subsidy or aid they have received. If you are in any doubt as to whether the assistance you have received is subject to Minimal Financial Assistance, Small Amounts of Financial Assistance or Special Drawing Rights 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