

NON-DOMESTIC RATES APPLICATION FOR PARKS TRANSITIONAL RELIEF

The address of the property for which you are claiming:	Non-Domestic Rates Reference: Property Description: Rateable Value: Dates:
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Parks Transitional Relief provides for a 67% relief award in 2023/24 for parts of parks that existed but were exempt from valuation for Non-Domestic Rating on 31 March 2023, and which become rateable on 1 April 2023.

An award of Parks Transitional Relief may be applicable if the following conditions are met:

- the premises is a park or part of a park.
- the premises were not shown on the Valuation Roll on 31 March 2023.
- the premises were inserted in the Valuation Roll for the first time on 1 April 2023.
- the premises has a rateable value in excess of zero on 1 April 2023.

When completed, this form should be e-mailed to: **nondomesticrates@edinburgh.gov.uk**.
or returned to:

Non-Domestic Rates Section
The City of Edinburgh Council
PO BOX 463
Edinburgh
EH7 9DJ

If you have any general enquiries or require help with completing this form, please telephone:
0131 608 1133.

1. Please provide full details of the Ratepayer (person(s) / business liable to pay the rates on the above property).

Ratepayer Name (person or company named on your non-domestic rates bill):

Legal Structure of the Ratepayer (Please put an 'X' in the relevant box) –

Individual	<input type="checkbox"/>
Sole Trader	<input type="checkbox"/>
Partnership	<input type="checkbox"/>
Private Limited Company (LTD)	<input type="checkbox"/>
Public Limited Company (PLC)	<input type="checkbox"/>

Limited Liability Partnership (LLP)
Charitable Organisation
Other (Please State)

If applicable, Companies House Registration number or Charity Registration number:
(Company number e.g.: 03493961)

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2. Was the premises inserted onto the Valuation Roll for the first time on 01 April 2023?

Yes No

3. Describe fully all business activity which will be carried out at the property address:

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4. Are you liable for business rates on any other property in Scotland?

Yes No

If yes, please state details of **any** other Non-Domestic property / properties, **including vacant premises**, anywhere in Scotland for which you or any persons detailed above receive Non-Domestic Rates bills. If the other properties are out with this Council area, please enclose a copy of the latest rates bill with this claim.

Property Address	Rates Account Reference	Rateable Value	Is the property Vacant?
		£	Yes/No
		£	Yes/No
		£	Yes/No
		£	Yes/No

5. 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 2022](#). 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 entity¹
- 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 Annex A: Subsidy Information Declaration Form

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.

6. Declaration

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

- 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 may be prosecuted.

I claim relief from the non-domestic rate.

Your

Date:

¹ any 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.

Signature:

Name:

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

Telephone No

E-mail Address

Home Address

When completed, this form should be returned to:

**Non-Domestic Rates
The City of Edinburgh Council
PO Box 463
EDINBURGH
EH7
9DJ**

For Office Use	
Actioned By	
Date	

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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: _____