

NON-DOMESTIC (BUSINESS) RATES APPLICATION FOR NEW & IMPROVED PROPERTY RELIEF (BUSINESS GROWTH ACCELERATOR)

Please enter the full address including postcode of the Non-Domestic property for which you are claiming:

Council Billing Account reference (check your non-domestic rates bill):

If Billing Account reference is not known, please provide Assessor Property Reference Number (can be checked on <https://www.saa.gov.uk/>):

Introduction

From 01 April 2018, business rates relief can be awarded to new entry/build properties that contain buildings, or existing buildings which have been subject to improvements. The new entry property cannot be the result of the combination or division of an existing Valuation Roll entry.

New Entry and New Builds

- New entry and new build properties that are vacant when they first appear in the Valuation Roll, or the Roll is amended, are eligible for 100% relief while the property remains vacant (unoccupied and empty).
- New entry and new build properties that are occupied when they first appear in the Valuation Roll or after a vacant period, are eligible for 100% relief for 12 months from the date of first occupation.
- This applies to new entries on the Roll made under section 2(1)(b) of the Local Government (Scotland) 1975 Act containing one or more buildings or parts of a building, none of which were shown in any entry in the roll for the day prior to the day that entry takes effect.

Improved Property

- An existing building which has been subject to an improvement which increases the rateable value of the property, may be entitled to relief for a period of up to 12 months.
- Improvements relief restricts the amount of rates payable to the level payable before any increase to the Rateable Value i.e. the relief is for 100% of the "increase".

An application must be submitted for this relief, it is not awarded automatically. In addition, the application must be made in a given financial year in order for the council to be able to award relief in that year (except 2018-19), for which an application can be made retrospectively).

1. Ratepayer

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

Ratepayer Name:

Legal Structure of the Ratepayer (Please put an 'X' in any of the relevant boxes):

Individual

Sole Trader

Partnership

Private Limited Company (LTD)

Public Limited Company (PLC)

Limited Liability Partnership (LLP)

Charitable Organisation

Other (Please State)

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Companies House Registration Number

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Charity Registration Number

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2. Please tick the relevant box for the relief you are applying for:

New Property - The property has been newly added to the Valuation Roll.

Improved Property Relief – The rateable value has increased as a result of an improvement made to the property (go to section 3).

If you are applying for "New Property Relief", is the property occupied and in use:

Yes

No

If you have ticked "Yes", please state the date when you started using the property:

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Please give a description of what the property is used for:

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If you have ticked that the property is unoccupied, you will have to complete an application for Empty Property Relief and submit evidence that the property is empty and cleared of all moveable items. The application can be found at: <https://www.aberdeencity.gov.uk/services/services-business/pay-business-rates/empty-property-relief>

3. Improved Property Relief

This section should be completed if you are applying for “Improved Property Relief”.

Has the rateable value of the building increased:

Yes

No

Please provide the date that the rateable value increased:

Please provide a description of the improvements:

4. 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 in relation to a property I may occupy in Scotland.

I understand that if I give information that is fraudulent, incorrect or incomplete or fail to report changes in circumstances, I (or the Ratepayer I represent) may be liable for a civil penalty and/or prosecuted.

I understand that the council will reclaim any relief incorrectly awarded on incomplete, incorrect or fraudulent information.

I have read and understand the privacy notice accompanying this relief application:

<https://www.aberdeencity.gov.uk/your-data/why-and-how-we-use-your-data/your-data-business-rates>

I claim the above relief from Non-Domestic rates liability.

Applicant Name:

Telephone No:

Capacity (e.g. owner, tenant, company director)

E-mail Address:

Contact Address:

**Applicant
Signature:**

Date:

When completed, this form should be returned by email to: businessrates@aberdeencity.gov.uk
Aberdeen City Council, Business Rates Team, Business Hub 16, Marischal College, Aberdeen,
AB10 1AB If you have any general enquiries or require help in completing this form, please
telephone 01224 346146.