

Contact: Business Revenues Team
 Phone: 0300 300 0202 (Mon to Thurs 8.45am – 4.45pm, Fri 8.45am -3.55pm)
 Email: ndr.finit@renfrewshire.gov.uk



	Subject address:
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Business Rates – Fresh Start Scheme from 01/04/21

**The Non-Domestic Rating (Unoccupied Property) (Scotland) Regulations 2018, Regulation 4(a).
 The Non-Domestic Rates (Levying and Miscellaneous Amendments) (Scotland) Regulations 2021, Regulation 11**

Under Fresh Start, businesses occupying long-term empty properties may be entitled to a 100% business rates relief for their first year in those premises.

You may be eligible if:

- you started occupying the property on or after 1 April 2021 and the property had previously been empty for at least 6 months
- the property has a rateable value under £95,000
- no other reduction is being made

Section 1 – Property details

Business rates reference number	
Name of business claiming relief	
Address of property for which relief is being requested	
Property description of the premises	
Rateable value of property	
Date property lay empty from	
Date you occupied property	

On completion please return to the Director of Finance & Resources, Revenues Business Team, Renfrewshire House, Cotton Street, Paisley, PA1 1AD or email to ndr.finit@renfrewshire.gov.uk

Section 2 – Liability for business rates at other Scottish properties

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

NO

YES

If YES, please detail below (and on a separate page if necessary) any other business premises you or your company/organisation are liable for in Scotland:

Property reference number (from bill)	
Name of business	
Property address (including postcode)	
Details of any relief (s) awarded (including type of relief and the amount awarded)	
Rateable value of property	

If any of the above properties are outside the Renfrewshire area, please enclose a copy of your most recent business rates demand notice. Please detail, on an attached list, any other additional properties and any relief awarded on each.

Section 3 - State Aid

The Scottish Government has confirmed that any award of Fresh Start Scheme relief must be considered as de minimis State Aid. State Aid is a European Commission (EC) term which refers to forms of public assistance, given to undertakings on a discretionary basis, which has potential to distort competition and affect trade between Member States of the European Union. Further information on State Aid and the de minimis regulation can be found on the Scottish Government website:
<http://www.gov.scot/Topics/Government/State-Aid/if-its-aid/deminimis>

The Council therefore needs to know if you are currently receiving (or have received) any form of de minimis State Aid (including Fresh Start Scheme relief granted by other local authorities) in the past 3 years. If any de minimis State Aid has been granted to your business over that period, please give details

Note: the State Aid de minimis limit is 200,000 euros over a rolling 3 year period. If you have have received up to or in excess of that figure, Fresh Start Scheme relief cannot be considered.

Section 4 – Signature and contact details

I/ We certify that the information supplied on this application is to the best of my knowledge accurate, I/we understand that to deliberately provide false information for monetary gain in relation to this application is a criminal offence.

I/We agree to notify Renfrewshire Council immediately of any changes that may affect the entitlement to this relief.

Data Protection

The information provided by you on this form will be used to update business rates. The Council may check the information provided by you with other information held. The information may need to be shared with other Council departments to check the accuracy of the information to prevent or detect fraud or crime or to protect public funds. No other disclosures will be made unless the law permits this disclosure.

Your name: _____

Your position in the business: _____

Phone number: _____ Email address: _____

Website: _____

Signature: _____

Please return this form to:

Renfrewshire Council, Renfrewshire House, Finance and Resources, Revenues Business Team, Cotton Street, Paisley PA1 1AD

Email: ndr.finit@renfrewshire.gov.uk

If you have any questions about this form or need more information, please contact us using the above details or call 0300 300 0202 (Mon -Thur 8.45am to 4.45pm, Fri 8.45am to 3.55pm).

Additional information

Examples of changes of circumstances which may affect your entitlement to this relief are:

- If you commence occupation of another commercial property in Scotland
- If you vacate any commercial property in Scotland
- If your entitlement to State Aid changes

You must notify the Revenues Business Team immediately should any of these changes occur.