**PEMBROKESHIRE COUNTY COUNCIL HIGH STREET RATE RELIEF 2019** 

**Revenue Services, PO BOX 42, County Hall, Haverfordwest SA61 1YH. Telephone: 01437 764551**

|  |  |
| --- | --- |
| **Property address**  **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**  **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**  **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**  **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**  **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** | **Please fill in the account ref. which is shown on your demand**  Account Number: |
| ***For Office Use Only:***  RV: £ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Property Description: |

**NON-DOMESTIC RATE RELIEF**

The High Street Rate Relief scheme is being extended for the 2019/2020 financial year.

The enhanced high street rate relief scheme will provide support of up to £2,500 towards non-domestic rate bills for retail properties with a rateable value of up to £50,000.

It will reduce rate bills to zero for retail properties with a rateable value up to £9,100 and reduce bills by £2,500 for properties with a higher rateable value.

*When completed, please return the application to Revenue Services at the above address.*

1. Name of Ratepayer: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

2. Please confirm how the property is **wholly or mainly used**, e.g. newsagent, grocers etc.

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3. I can confirm that my property is **wholly or mainly used** for one of the categories listed on the High Street Relief Guidance (see below). **YES**  / **NO**

**Please tick relevant category: High Street Rate Relief Guidance Categories**

|  |  |  |  |
| --- | --- | --- | --- |
| • Shops (e.g. florist, bakers, butchers, grocers, greengrocers, jewellers, stationers, off licence, newsagents, hardware stores, supermarkets, etc) |  | • Dry cleaners |  |
|  | • Launderettes |  |
| • PC/ TV/ domestic appliance repair |  |
| • Funeral directors |  |
| • Furnishing shops/ display rooms (e.g. carpet shops, double glazing, garage doors) |  | • Photo processing |  |
|  | • Wine bars |  |
| • DVD/ video rentals |  |
| • Opticians |  | • Tool hire |  |
| • Pharmacies |  | • Car hire |  |
| • Post Offices |  | • Cinemas |  |
| • Car/ caravan show rooms |  | • Estate and letting agents |  |
| • Second hand car lots |  | • Restaurants |  |
| • Markets |  | • Drive through/ drive in restaurants |  |
| • Petrol stations |  | • Takeaways |  |
| • Garden centres |  | • Sandwich shops |  |
| • Art galleries (where art is for sale/ hire) |  | • Cafés |  |
| • Hair and beauty services |  | • Coffee shops |  |
| • Shoe repairs/ key cutting |  | • Pubs |  |
| • Travel agents |  | • Ticket offices (e.g. for theatre) |  |

\* Rate relief under the High Street Rate Relief Scheme will reduce rates to zero for properties with a rateable value less than £9100 or up to £2500 to eligible high street retailers **occupying** premises with a rateable value of £50,000 or less in the financial year 2019/20, subject to State Aid limits. It is calculated on a daily basis for occupied properties for the period 01/04/2019 to 31/03/2020. For more information, please refer to the scheme eligibility criteria which are available at www.pembrokeshire.gov.uk/ /business-rates

4. Has your company or business received more than €200,000 in state aid including High Street Rate Relief in the last three years? **YES** / **NO**

**State Aid De Minimis Declaration**

**Note:** If you have **not** received any de minimis State Aid to date, please go to the Declaration below.

The award of this relief must comply with the EU law on State Aid. Under the De Minimis Regulations (EC 1407/2013) the ratepayer named overleaf should not receive more than €200,000 in total of de minimis aid, including any High Street Rate Relief awarded for this property, within the current financial year or the two previous financial years. This is around £175,000, although the exact amount will fluctuate, and includes other types of rate relief considered as State Aid for all properties in the UK for which your business has responsibility for the rates liability.

Please give details of any de minimis aid received below (for more information go to page 3):

|  |  |  |  |
| --- | --- | --- | --- |
| **Amount of De Minimis Aid** | **Period aid granted for** | **Organisation providing aid** | **Nature of aid** |
|  |  |  |  |

**Should your circumstances change and you no longer meet the qualifying criteria, you must notify us so that the High Street Rate Relief can be reviewed from the date the change occurred.**

**Declaration**

**I understand that:** The Council is under an obligation to manage public funds properly.

**I agree that:** The Council may make any enquiries necessary to check the information I have given. I understand that any relief awarded to me as a result of misleading statements deliberately given on this form will be recovered in full and that I may be liable to legal action.

**I declare that:** The information I have given on this form is true, complete and correct.

I understand that the deliberate provision of false information in order to achieve financial gain is a criminal offence.

Applicant’s Signature: ………………………………………………………………………………

Applicant’s Name (please print): …………………………………………………………………..

Position held within the business: …………………………………………………………………

**Information About De Minimis State Aid**

Awards such as High Street Rate Relief are required to comply with the EU law on State Aid (find further information at https://www.gov.uk/state-aid). In this case, this involves returning a declaration to Pembrokeshire County Council if you have received any other De Minimis State Aid, including any other Business Rates Relief you are being granted for premises throughout the European Union other than the one to which this bill and letter relates, and confirming that the award of High Street Rate Relief does not exceed the €200,000 an undertaking[[1]](#footnote-1) can receive under the De Minimis Regulations EC 1407/2013.

Please complete the State Aid De Minimis declaration set out in this application form and return the form to the address detailed. In terms of declaring previous De Minimis aid, we are only interested in public support which is De Minimis aid (State Aid received under other exemptions or public support which is not State Aid does not need to be declared).

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**I Have Not Received Any Other De Minimis State Aid**

If you have **not** received any other De Minimis State Aid, including any other High Street Rate Relief you are being granted for premises other than the one to which this bill and letter relates, you do not need to complete the State Aid De Minimis declaration.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Under the European Commission rules, if you receive High Street Rate Relief or any other De Minimis State Aid you must **retain the document that shows the amount of aid you were given for 3 years** from the date on this letter and produce it on any request by the UK public authorities or the European Commission. (You may need to keep this letter longer than 3 years for other purposes).

Furthermore, information on this aid must be supplied to any other public authority or agency asking for information on ‘De Minimis’ aid for the next three years.

1. An undertaking is an entity which is engaged in economic activity. This means that it puts goods or services on a given market. The important thing is what the entity does, not its status. Thus a charity or not for profit company can be undertakings if they are involved in economic activities. A single undertaking will normally encompass the business group rather than a single company within a group. Article 2.2 of the de minimis Regulations (Commission Regulation EC/ 1407/2013) defines the meaning of ‘single undertaking’. [↑](#footnote-ref-1)