



## **HOSPITALITY RELIEF (SCOTTISH ISLANDS) NON-DOMESTIC RATES** **APPLICATION FORM 2024-25**

**The address of the non-domestic property for which you are applying:**

**Account reference** (on 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**

This is an application form for relief available under The Non-Domestic Rates (Islands and Remote Areas Hospitality Relief) (Scotland) Regulations 2024, under which 100% relief is available for the 2024-25 financial year, capped at £110,000 per ratepayer.

Ratepayers are required to make a declaration (see section 2 of this form), to ensure that they do not exceed £110,000 of this relief award. The Comhairle will reclaim any relief incorrectly awarded on incomplete, incorrect or fraudulent information.

The list of whole or main property uses that may be eligible for relief are:

- Bed and breakfast accommodation
- Camping site
- Caravan
- Caravan site
- Chalet, holiday hut and bothy
- Guest house, hotel and hostel (where no significant element of care is provided)
- Public house or nightclub where the following conditions are satisfied—
  - a premises licence authorising the sale of alcohol for consumption both on and off the premises has been issued by a licensing board under section 26 of the Licensing (Scotland) Act 2005(3)
  - the premises are used for such sales to members of the public, principally for consumption on the premises, in accordance with the operating plan contained in the premises licence, and
  - the operating plan contained in the premises licence does not include any provision that such sales are made subject to those members of the public residing at, or consuming food on, the premises.
- Restaurant, café, coffee shop, bistro, fast food restaurant or snack bar used for the sale of food or refreshments to members of the public for consumption on those premises
- Self-catering holiday accommodation
- Timeshare accommodation

**1. Ratepayer**

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

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

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

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)	<input type="checkbox"/>
Charitable Organisation	<input type="checkbox"/>
Other (Please State)	<input type="text"/>

IF APPLICABLE, Companies House Registration number and/or Charity Registration number:  
(Company number e.g.: 03493961)

Companies House Registration Number

Charity Registration Number

**2. Declaration of Properties Interests – Ratepayer Cap (£110,000)**

The following information will be assessed against non-domestic rates information from across Scotland. Applicants should respond accurately and truthfully. The Comhairle will reclaim any relief incorrectly awarded on incomplete, incorrect or fraudulent information.

Are/were you the ratepayer in 2024-25 for any other property, including in any other local authority in Scotland, which is in receipt or eligible for Hospitality relief in 2024-25?

Yes  No

Have you already made an application for Hospitality relief for 2024-25 in relation to any other property in another local authority in Scotland (i.e. a property other than the one for which you are applying for here)?

Yes  No

Since 1 April 2024 have you become the ratepayer or occupier of any other property, in any local authority area in Scotland, that you have applied/will apply for Hospitality relief on in 2024-25?

Yes  No

**If the answer to any of the above questions are YES, please populate the table below with the relevant information for each property:**

Named Ratepayer and Business Name	Assessor Property Reference Number for the property (can be checked on <a href="https://www.saa.gov.uk/">https://www.saa.gov.uk/</a> )	Council Billing Account reference (check your non-domestic rates bill)	Legal Structure of the Ratepayer	Companies House Registration number (if applicable)	Charity Registration number (if applicable)	In receipt of Hospitality relief in 2024-25?  (Yes/No)	Amount of relief already awarded in relation to this property in 2022-23?  (£)  If None, leave blank

### **3. Subsidy Rules under the EU-UK Trade and Cooperation Agreement (TCA)**

Public authorities awarding financial assistance including via non-domestic rates relief must comply with the principles set out in the EU-UK Trade and Cooperation Agreement (TCA). Hospitality relief is likely to be deemed a subsidy and therefore capped at a maximum of 325,000 euros Special Drawing Rights (around £340,000 as at January 2022, although exact amount will fluctuate) over a combined three-fiscal-year period (i.e. measured per accounting year of the ratepayer).

You must consider whether you have already received support from any public sector body in your current and previous two accounting years.

To ensure that the Comhairle complies with the subsidy regime, it may be required to cap this relief. This will depend on the level of other public sector assistance received by you in this, and the past two fiscal years including non-domestic rates relief on this and any other property that you have an interest in the UK (NOTE: this may include certain COVID-19 grant schemes. However, not all grants are considered to be capped in this way. The Comhairle will determine this from your completed Subsidy and Aid Information Form).

**Have you (as an individual or through any other capacity (as an individual or through any other capacity e.g. another business) received public sector assistance over the last three fiscal years\* that in total would exceed £300,000, or would you expect to exceed that threshold if this relief were granted to you? (\*current and previous two accounting years of your business)**

Yes

No

(NOTE: Retail, Hospitality, Leisure and Aviation Non-Domestic Rates Relief awarded in 2021-22 will not count towards this cap consideration).

## 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 Comhairle to make any necessary enquiries to check the information.
- I authorise the Comhairle to cross-check the information with other Councils in Scotland.
- I undertake to advise the Comhairle 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 Comhairle will reclaim any relief incorrectly awarded on incomplete, incorrect or fraudulent information.

I claim the above relief from non-domestic rates liability.

**Applicant Name:**  **Telephone No:**

**Capacity (e.g. owner, tenant; agent, employee):**

**E-mail Address:**

**Contact Address:**

**Applicant Signature:**

**Date:**

**When completed, this form should be returned to:**

**Non-Domestic Rates/Revenues Team**

Comhairle nan Eilean Siar, Sandwick Rd, Stornoway, HS1 2BW

If you have any general enquiries or require help in completing this form, please email [rates@cne-siar.gov.uk](mailto:rates@cne-siar.gov.uk)

For Council Office Use Only	
<b>Actioned By</b>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<b>Date</b>	<input type="text"/>