



Discretionary Rate Relief Policy 2019/20 – 2021/22

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1. Background

Sections 47 and 49 of the Local Government Finance Act 1988 empowers Local Authorities to grant Discretionary Rate Relief (DRR) to ratepayers under certain circumstances.

Awards of DRR can be made to various categories of ratepayer. These include:

- Charities;
- Organisations which are not established or conducted for profit whose main objectives are charitable and are either:
 - (i) established for philanthropic or religious purposes; or
 - (ii) concerned with education, social welfare, science, literature or the fine arts; or
 - (iii) occupies the property as a club or society.
- Small businesses in the Rural Settlement Area.

A list of mandatory and discretionary reliefs available to ratepayers can be found at Appendix 1.

The Council has no discretion in awarding mandatory relief. Any qualifying organisation that applies automatically receives the appropriate relief.

The cost of all reliefs is currently shared 50/50 between the local and central share, although some reliefs are funded by government through section 31 grants.

Distribution is broken down as follows;

50%	Central Government
40%	Rushcliffe Borough Council
9%	Nottinghamshire County Council
1%	Combined Fire Authority

2. Guidance on Reliefs

A Practice Note issued by the Department for the Environment and the Welsh Office in 1990 recommends that although Authorities may wish to have readily understood policies for deciding whether or not to grant relief, and for determining the amount of relief to grant, they should not adopt a policy or rule which allows a case to be disposed of without any consideration as to its individual merits. Discretionary relief should not be awarded unless an Authority is satisfied the hereditament is used for purposes which benefit the local community and that it is reasonable to award relief having regard for the interests of its Council Taxpayers.

Guidance issued by the Office of the Deputy Prime Minister in 2002 warns of the possibility of reliefs contravening European state aid rules. EU competition rules generally prohibit Government subsidies to businesses. Relief from rates may

constitute state aid. There are general exemptions from state aid rules where the aid is below a *de minimis* level. This level is set at €200,000 over a period of three years.

3. Reliefs and Rushcliffe Borough Council

The cost of reliefs impacts wholly on the collection fund, not directly on the in-year council budget. The level and variance of reliefs awarded will impact on the council's funding level and directly affect council finances in the year after they are awarded.

The Council carries the risk of volatility in the business rate yield. This includes the effects of successful rating appeals, business closures and new business start-ups or expansion as well as sharing the cost of reliefs with government.

The Council is currently a member of a Business Rates pool comprising of all Nottinghamshire Shire Districts and Nottinghamshire County Council. Being a member of the pool results in any surplus gained on the Business Rates yield being shared across the pool. However any risk is also shared and payments made from the pool to mitigate losses across the yield.

There is inherent conflict with the other pool authorities that may arise in the award of reliefs. For example Rushcliffe may award DRR to a large business to entice it to relocate to Rushcliffe from a neighbouring authority, this may have a detrimental impact on that authority's budget which is not in the spirit of the pool or existing collaborative arrangements. That said it applies equally to the other authorities.

4. Purpose

The purpose of this policy is to specify how this Council will operate the DRR scheme and to indicate the factors that will be considered when deciding whether to make an award. The Council aims to treat all ratepayers fairly and equally when administering the scheme.

5. Objectives

The Council will make awards of DRR to ratepayers who meet the qualifying criteria as specified in this policy, subject to budget limitations and any changes in legislation. The Council will treat all applications on their individual merits, but will seek through the operation of this policy to meet current corporate objectives.

6. Applying for Discretionary Rate Relief

In order to claim DRR, the ratepayer must provide the Council with all of the information necessary to consider the application. The application forms are appended to this Policy document (Appendix 2),

- The Council reserves the right to consider applications from persons/organisations that have provided the necessary information regardless of whether an application form has been submitted.
- Applications may only be made by the ratepayer or, where the ratepayer is a corporate body, by a person authorised to act on behalf of the ratepayer.

- The Council may request any reasonable evidence in support of an application for a DRR. The Council will make such requests in writing. The ratepayer should provide the evidence within one month from the date of request. This may include, but is not limited to: plans, inspections, audited and non-audited accounts, balance sheets, business plans, details of other funding/grants, written constitutions and memorandum and articles/rules of any association.
- If the required evidence is not provided the Council reserves the right to either treat the application as withdrawn or to consider it in the absence of the missing evidence. However, the Council may disregard any unsubstantiated statements or draw its own conclusions from other evidence available.
- The Council may in any circumstances verify any information or evidence provided by the ratepayer by contacting third parties and other organisations.
- All applications must be considered alongside current legislation concerning State Aid. A declaration form must be completed by the person/organisation claiming DRR confirming the totals of monies received over the last three years. Currently the maximum is 200,000 euros in any three year period. Alternatively to this the applicant would need to state why they consider that any award of DRR would be exempt from the current State Aid rules. A copy of the current declaration form is included in Appendix 2.

Any award of DRR will be for a maximum period of three years. Every three years (or earlier for shorter award periods) a recipient of DRR will be required to complete a fresh substantive application form (Appendix 2) which will be issued to the applicant before the previous award expires.

Where applications are not completed in full and received by the Council by the due date, the Council reserves the right to make no award of DRR.

7. Period and amount of award

All awards of DRR will be for a maximum of three financial years. However the Council reserves the right to;

- Backdate the award to the start of the current financial year;
- Backdate the award to some other specific date (i.e. liability start date);
- Commence the award from some specified future date.
- Withdraw any award. In these circumstances the Council will write to the applicant explaining the situation and recover any monies due in relation to any over claim.

The Council reserves the right to make an award of DRR that does not fully remit a ratepayer's liability, if it considers it appropriate to do so under the terms of this policy or to meet its budgetary constraints.

Before an award has expired a new application form will be issued to the applicant.

8. Administering applications and making awards of DRR

A member of the Revenues team will prepare a report detailing the circumstances, costs, risks and benefits of each application for DRR. The Section 151 Officer, in conjunction with the Finance portfolio holder, will decide whether to award DRR and what amount should be granted subject to the parameters of this policy.

Budgetary constraints and legislative changes may influence the amount awarded with the intention that the Council's annual budget for DRR should not be exceeded.

9. Matters to be considered in making awards

When deciding whether to make awards the Council will consider:

In all cases:

- Whether the application satisfies the legal requirements; the Council cannot award relief to any organisation that does not meet the legal requirements of sections 44a, 47 and 49 of the Local Government Finance Act 1988.
- Relief is more likely to be awarded to organisations that can show they are helping the Council to achieve its corporate objectives.
- Whether the ratepayer also receives mandatory relief; the cost to the Council of awarding DRR to an organisation that already qualifies for mandatory relief is 60% of the cost of awarding relief to a body that does not qualify for mandatory relief.
- Whether the ratepayer is in direct competition with other ratepayers in the immediate vicinity, within or without the Borough; the Council would not want to give any organisation a competitive advantage by the award of rate relief.
- The specific benefit the ratepayer brings to the Borough residents. The Council wants to ensure that any award is to the benefit of the wider population of Rushcliffe. It will therefore consider what benefits the ratepayer brings to the residents of the community and of Rushcliffe. Any ratepayer whose customer base comes from largely outside the Borough's boundaries is unlikely to qualify for relief, unless they can show a specific and unequivocal benefit to the residents of the Borough. The impact on unemployment in the event of not awarding relief will also be considered.
- Whether the ratepayer is a local organisation or a local branch of a national organisation. The Council will consider the overall benefit to the community of the organisation and what effect the award of rate relief will have upon the organisation. If the benefit of the relief is kept locally it is more likely to be awarded than if it goes elsewhere or to the national organisation.
- The impact on the ratepayer if the relief was to be refused; the Council is more likely to award relief if the ratepayer can show that the failure to award the relief will have an impact on its service provision and consequently the Council's ability to achieve its own objectives.
- No award will be made that contravenes state aid limits.

- Whether the organisation has received/is eligible for any other funding/grants.
- Whether the organisation has an unnecessarily high level of reserves. Additionally the Council is less likely to award relief to an organisation which has reserves exceeding one year's expenditure (including loan interest and repayments). For this purpose reserves means cash in hand and at the bank, excluding money designated for major works and ring fenced (i.e. legally restricted) funds. Even where an organisation's reserves do not exceed one year's expenditure, the Council is unlikely to award it relief if it has reserves (defined as above) exceeding £200,000.

Applications from Sports Clubs

The Government has issued guidance (2002) on the award of DRR. The guidance includes details on the award of relief to Sports Clubs. The Council has incorporated that guidance into its policy. Therefore, in addition to the above we will also consider:

- Any restrictions on membership that may exist; the Council is more likely to award relief where no restrictions exist. However it recognises that there may be legitimate restrictions based upon ability or safety factors (for instance a diving club is unlikely to accept someone as a member who cannot swim).
- Whether the organisation encourages greater membership, the development of skills and use by the wider community.
- Cost of membership should not be used as a means to restrict membership.
- Whether the organisation actively promotes representation from disadvantaged or under-represented groups in the community.
- Whether the facilities are available to users other than members, (such as schools or casual use by the public) if appropriate and practicable.
- What proportion of the club's members are active sporting members as opposed to 'social members'.
- Whether the club is affiliated to any appropriate national or local sporting organisations or bodies.
- Whether the membership of the club is drawn mainly from Rushcliffe Borough and whether it attracts members from outside the Borough. The cost of the discretionary relief is met in part by the council taxpayers of the Borough. If the membership was drawn mainly from residents of neighbouring authorities, it may be inappropriate for the Council to award DRR.

Applications for Discretionary Rural Rate Relief

Applications for discretionary rural rate relief may be received from small businesses situated in areas designated on the Rural Settlement List. These ratepayers are more likely to be private individuals and commercial organisations (as opposed to charitable or not for profit organisations).

In deciding upon these applications the Council will consider all the general items stated above and:

- In the case of ratepayers who are private individuals, the effect that any award of relief would have on them personally. To do this the Council will need to

have full details of the ratepayer's financial circumstances (including details of the income of anyone else who lives with ratepayer).

- The effect that any award would have on other ratepayers in the vicinity.

Applications for Hardship Relief

That it is the payment of Business Rates is causing hardship and how this has occurred.

Once the above factors have been considered the Section 151 Officer, in conjunction with the Finance portfolio holder shall make a decision as to whether to grant DRR to the ratepayer. If it is decided to make such an award, it shall then be further decided whether the DRR shall be granted in full or in part, and if in part, to what proportion.

10. Change of Circumstances

Any ratepayer who is in receipt of an award who becomes liable for rates on another property during the period of an award shall be required to make a new application for relief on the new property.

11. Notification

The Council will inform ratepayers of the outcome of the application within 14 days of making a decision about their application for DRR. The Council will notify those whose application is unsuccessful with:

- The reasons why the Council have decided not to grant an award.
- The appeals process.

The Council will notify those whose application is successful:

- The amount of rate relief awarded and their revised liability.
- The period of the award.
- A summary of the reasons for the award.
- Any requirement to notify the Council of changes in circumstances that could affect the award.
- The appeals process.

The Council will notify those whose application is successful in part:

- Why they are only partly successful.
- The amount of rate relief awarded and their revised liability.
- The period of the award.
- Any requirement to notify the Council of changes in circumstances that could affect the award.

- The appeals process.

12. Appeals

Any ratepayer who is aggrieved by a decision about his/her application for DRR may appeal against it to another Executive Manager. Any such appeal must be:

- In writing; and
- Specify the reasons why the ratepayer feels the decision is wrong; and
- Be made within four weeks of the ratepayer being notified of the Council's decision.

The Council reserves the right to refuse to hear appeals that do not meet these criteria.

13. Changes to funding of NNDR

The Government is proposing to alter how local authorities receive funding through the NNDR scheme (set out in section 1 above). Rushcliffe Borough Council reserve the right to amend this policy and any award agreed based on it's principles to be re-determined if/when the NNDR scheme is amended.

1. Small Business Rate Relief

The Government introduced this scheme to help small businesses pay rates.

Eligibility Criteria

Relief is only available to ratepayers with:

- only **one** property in England, or
- one main property and other additional properties providing they have rateable values (RV) less than £2,900 and the total value of all the properties remains under the threshold of £20,000.

Thresholds

- Eligible properties with RV of up to £11,999 will be entitled to 100% relief
- A percentage reduction from 100%* to 0% on a sliding scale for properties with an RV between £12,000 and £15,000, with no entitlement to relief at £15,000 RV.
- Properties with an RV of less than £51,000 which do not qualify for relief will be eligible to apply to pay a lesser multiplier when calculating the charge they will have to pay and will not have to contribute towards the cost of the relief.

With effect from 14 February 2014, customers receiving Small Business Rate Relief that take on an additional property which would currently disqualify them from receiving relief will continue to receive their existing relief for 12 months.

2. Empty Rate Relief

For Business Rates purposes a property is considered empty if it is unoccupied and empty of stock. Generally full rates are payable on empty properties, however there is a limited period of exemption from rates that can be granted to the owner/ leaseholder of an empty property. This is limited to three months generally or six months for industrial properties.

Some empty properties are exempt from rates, for example, some **empty** properties that are; listed, held by charities or held by liable parties in liquidation/administration. Since 2010 all empty properties with RV of less than £2,900 are exempt from rates.

3. Section 44a/Partly Occupied Relief

If a property is partly occupied, the Council has discretion to require the Valuation Office Agency to apportion the property's RV between its occupied and unoccupied parts. This relief is intended to be awarded for a short time only.

In determining this award necessary information and plans may be requested along with an inspection of the premises.

The empty part of a property receives an exemption from rates for the first three months it is empty (or, if it is an industrial property, for the first six months). After the rate-free period expires business rate will apply to the whole property. This will ensure that occupiers can benefit from any occupied business rate relief - such as small business rate relief - on the whole of the property, not just the occupied part. However, if the property qualifies for no business rates payable, the apportionment will continue until the end of the financial year and the owner will not be liable for rates on the empty part.

4. Charitable Rate Relief

Mandatory Relief

Registered charities (who are wholly or mainly occupying the premises for charitable purposes) are automatically entitled to 80% mandatory relief.

Organisations registered with HMRC (such as Community Amateur Sports Clubs or organisations registered under the Friendly Societies Act 1992) or similar non-profit making organisations, may also be entitled to 80% mandatory relief. This includes charity shops, provided that goods sold are wholly or **mainly** donated.

Discretionary Relief

All applications will be considered individually, in line with section 9 of the Discretionary Rate Relief Policy and up to the following limits;

- Charities - additional relief on their remaining amount payable
- Non-profit making organisations - relief may be granted up to 100% of the charge.

5. Rural Rate Relief

Rural rate relief may be granted to village shops, post offices, pubs and petrol filling stations within areas that are home to less than 3,000 people.

Mandatory Relief (50% relief of rates payable)

The business must be situated in an area designated as a Rural Settlement and;

- The business must be the only Post Office in the settlement. General stores and food stores in the settlement may also qualify. Please note that the RV of the premises at the start of the financial year for which relief is applied for less than £8,500; Or;
- The business is the only Public House or the only Petrol Filling Station in the settlement. The RV must be less than £12,500.

Discretionary Relief

All applications will be considered individually, in line with section 9 of the Discretionary Rate Relief Policy and, if the business does not receive the mandatory element the RV at the start of the financial year to which relief is granted, must be less than £16,500.

The rural settlements in Rushcliffe are:

Aslockton	Hickling	Shelton
Barton-in-Fabis	Holme Pierrepont	Sibthorpe
Bradmore	Kingston-on-Soar	Stanford-on-Soar
Bunny	Kinoulton	Stanton-on-the-Wolds
Car Colston	Kneeton	Sutton Bonington
Clipstone	Langar cum Barnstone	Thoroton
Colston Bassett	Newton	Thorpe in the Glebe
Costock	Normanton-on-Soar	Thrumpton
Cropwell Bishop	Normanton-on-the-Wolds	Tithby
Cropwell Butler	Orston	Tollerton

East Bridgford	Owthorpe	Upper Broughton
Elton	Plumtree	West Leake
Flawborough	Ratcliffe-on-Soar	Whatton
Flintham	Rempstone	Widmerpool
Gamston	Saxondale	Willoughby-on-the-Wolds
Gotham	Scarrington	Wiverton Hall
Granby cum Sutton	Screveton.	Wysall
Hawksworth	Shelford	

6. Hardship Relief

Any business which is suffering hardship can claim for help with their rates. All applications will be considered individually and in line with section 9 of the Discretionary Rate Relief Policy.

7. Local discounts

All applications will be considered individually, in line with section 9 of the Discretionary Rate Relief Policy Any business rate payer may apply for a local discount for any reason. Applicants must show good cause as we may only grant a discount if it is reasonable to do so having regard for the interests of the council tax payers of the Borough.

8. Public House Relief

Any public house will be awarded £1,000 per annum (or pro-rated based on time of occupancy), provided the property is occupied and used as a public house.

APPLICATION FOR RATE RELIEF - CHARITABLE AND OTHER ORGANISATIONS

Account details:

Name of organisation claiming relief:	
Account/Billing Number:	
Address of the property for which relief is being claimed:	
Date from which relief is being claimed:	

Application Details:

Please indicate which relief/s you wish to claim;

Mandatory Relief (section 43 Local Government Finance Act 1988)	YES / NO
Discretionary Relief (section 47 Local Government Finance Act 1988)	YES / NO

Please detail the main objectives and purposes of your organisation:	
Please state the activities undertaken at the premises to which the application relates:	
If the premises are used by any other organisation, other than the applicant, please confirm who uses the premises and for what purposes:	
If a charity shop please confirm the percentage of donated goods sold:	%
please confirm your Charity Commission charity number:	
If exempt from registration please state grounds and provide proof:	
If your organisation is recognised as charitable, but not registered, please state grounds and provide proof:	

Please only complete the next section if you are claiming Discretionary Rate Relief

In support of your application please provide copies of; <ul style="list-style-type: none"> Your memorandum and articles / rules of the association, and; Your audited account and balance sheets for the last 2 years 	
Does the organisation have a written constitution or set of rules? If no, how is the organisation constituted?	
Are you affiliated to any national organisation? If yes, please provide details:	
If a local branch of a national organisation please detail how	

the benefit of the award will be kept locally:	
Is the membership open to all sections of the community?	
Is membership encouraged for particular groups in the community? If yes, please provide details:	
What are the qualifications for membership?	
Please confirm details of any membership fees:	
Do you provide training or education for any of your members? Please provide details:	
What percentage of members reside in the Rushcliffe Borough?	%
What percentage of members are classed as 'social members':	%
Are the facilities made available to people other than members? If yes, please provide details:	
Have any grants or other funding been made available to the organisation? If yes, please provide details:	
Please provide details of any sources from which income is received, not showing on your accounts:	

DECLARATION

I hereby certify that the information given in this application is correct to the best of my knowledge and belief.

Signature: _____ Capacity of signatory _____

Printed Name: _____ Date ____/____/____

Email Address: _____ Telephone Number _____

Data Protection Privacy Notice

The personal information you provide will only be used by Rushcliffe Borough Council, the Data Controller, in accordance with General Data Protection Regulation 2016/ Data Protection Act 2018 to process your application, query or to provide a service that you are requesting **or** undertake a statutory function (also known as a 'public task') Your personal data will be kept in accordance with the Council's retention policy and schedule. Details of which can be found on the Council's website at http://www.rushcliffe.gov.uk/retention_schedule/. Your data protection rights are not absolute and in most cases are subject to the Council demonstrating compliance with other statutory legislation, for further information see <http://www.rushcliffe.gov.uk/privacy/>

APPLICATION FOR RURAL RATE RELIEF

Account details:

Name of individual or company claiming relief:	
Account/Billing Number:	
Address of the property for which relief is being claimed:	
Date from which relief is being claimed:	

GENERAL GUIDELINES

Please read in conjunction with the Council's Discretionary Rate Policy and the Rural Settlement List, both of which can be found at www.rushcliffe.gov.uk/businessrates.

Application under National Non Domestic Rates – Section 43 and Section 42a (1) as amended by Local Government and Rating Act 1997 Schedule 1

Mandatory Relief (50% relief of rates payable)

The business must be situated in an area designated as a Rural Settlement and either:

- The business must be the only Post Office in the settlement. General stores and food stores in the settlement may also qualify. Please note that the rateable value (RV) of the premises at the start of the financial year for which relief is applied for less than £8,500. OR
- The business is the only Public House or the only Petrol Filling Station in the settlement. The RV must be less than £12,500.

Discretionary Relief (For “topping up” mandatory relief)

The percentage of relief given is determined by the Borough Council and the business must already be in receipt of mandatory relief.

Discretionary Relief (Where mandatory relief does not apply)

The percentage of relief given is determined by the Borough Council and;

- The business must be situated in an area designated as a Rural Settlement.
- The business must be of benefit to the community in which it is located and loss of this facility would have a detrimental effect on village life.
- The RV at the start of the financial year to which relief is granted is less than £16,500.

Application Details:

Please indicate which relief/s you wish to claim;

Mandatory Relief YES / NO
Discretionary Relief YES / NO

Please see overleaf...

Please only complete the next section if you are claiming Discretionary Rate Relief

In support of your application please provide copies of your audited account and balance sheets for the last 2 years	
Are you or your company in direct competition with any other ratepayers in the immediate vicinity, within or without the Borough? If yes, please provide details:	
Are you affiliated to any national organisation? If yes, please provide details:	
If a local branch of a national organisation please detail how the benefit of the award will be kept locally:	
Please detail the specific benefit of your business to the Borough residents.	
Please details the effect on your business if the Council does not award any relief:	
In the case of ratepayers who are private individuals, please detail the effect that payment of the rates has on you personally:	
Roughly what percentage of your customers reside in the Rushcliffe Borough?	%
Have any grants or other funding been made available to the organisation? If yes, please provide details:	
Please provide details of any sources from which income is received, not showing on your accounts:	

Declaration

I hereby certify that the information given in this application is correct to the best of my knowledge and belief.

Signature: _____ Capacity of signatory _____

Printed Name: _____ Date ___/___/___

Email Address: _____ Telephone Number _____

Business Rates Local Discount Application

Property Reference:

Date of Issue:

Any business rate payer may apply for a local discount for any reason. Applicants must show good cause as we may only grant a discount if it is reasonable to do so having regard for the interests of the council tax payers of the Borough.

Address of property where relief is being applied for (this must be an occupied property):	
Please detail below the reasons why you are applying for a Local Discount and how much assistance you are requesting. When completing this section please remember that you must show how being awarded the discount will be in the best interests of the Council Taxpayers within the Borough and how you will monitor this (please use additional sheets if necessary);	

Name of person completing the form:		Position in business/company:	
Telephone number:		Email address:	
Signature:		Date	

Please note: This is a discretionary discount and it therefore remains entirely at the Council's discretion to award or not award any discount

Data Protection Privacy Notice

The personal information you provide will only be used by Rushcliffe Borough Council, the Data Controller, in accordance with General Data Protection Regulation 2016/ Data Protection Act 2018 to:

process your application, query or to provide a service that you are requesting
or
undertake a statutory function (also known as a 'public task')

Your personal information will not be shared with any third party, other than our data processor.

Your personal data will be kept in accordance with the Council's retention policy and schedule. Details of which can be found on the Council's website at http://www.rushcliffe.gov.uk/retention_schedule/

In accordance with GDPR you have a right to:

- have a copy of the personal information that we hold about you. Details of how to obtain this are available at <http://www.rushcliffe.gov.uk/foi>
- Request that your personal data be corrected or completed.
- Complain to the Information Commissioner if you feel that your information is not being handled appropriately (<https://ico.org.uk/>)

You may also have a right to:

- have your personal data transferred (data portability).
- prevent automated processing and profiling.
- erasure (also known as the right to be forgotten).
- restrict processing.
- object to processing.

Your data protection rights are not absolute and in most cases are subject to the Council demonstrating compliance with other statutory legislation, for further information see <http://www.rushcliffe.gov.uk/privacy/>

For further details about how your personal information may be used or about your rights under data protection legislation, please contact the Council's Data Protection Officer at -

- By post: Data Protection Officer, Rushcliffe Borough Council, Rushcliffe Arena, Rugby Road, West Bridgford, Nottingham, NG2 7YG.
- By email: customerservices@rushcliffe.gov.uk
- By Telephone: 0115 981 9911

Business Rates Hardship Relief Application

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Property Reference:

Date of Issue:

Any business which is suffering hardship can claim for help with their rates. Applications are considered on their individual merits and the following factors will be taken into account:

1. The effect of unemployment if the business closed
2. The effect the closure of the business would have on the community in terms of the loss of service provided to the council taxpayer
3. Evidence to show that it is the Business Rates that are causing the hardship.
4. The financial status of the person/organisation making the application (last three years' audited account must be included with any application).

Address of property where relief is being applied for (this must be an occupied property):	
Please detail below the reasons why you are applying for Hardship Relief (please use additional sheets if necessary);	
1. Please detail the effect of unemployment in the Borough if the business closed:	

<p>2. Please detail the effect the closure of the business would have on the local community in terms of the loss of service provided to the Council Taxpayer:</p>	
<p>3. Please explain how paying the Business Rates is causing hardship:</p>	
<p>4. Please attach the last three years' audited accounts in respect of the business.</p>	
<p>5. Please provide any other relevant information:</p>	

Name of person completing the form:		Position in business/company:	
Telephone number:		Email address:	
Signature:		Date	

Please note: This is a discretionary relief and it therefore remains entirely at the Council's discretion to award or not award any relief

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process your application, query or to provide a service that you are requesting
or
undertake a statutory function (also known as a 'public task')

Your personal information will not be shared with any third party, other than our data processor.

Your personal data will be kept in accordance with the Council's retention policy and schedule. Details of which can be found on the Council's website at http://www.rushcliffe.gov.uk/retention_schedule/

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- By email: customerservices@rushcliffe.gov.uk
- By Telephone: 0115 981 9911

STATE AID RULES

As this relief is subject to State Aid De Minimis regulations which allow an organisation to receive up to €200,000 De Minimis Aid over any period of three fiscal years (as set out in EC regulation 1998/2006 as published in the Official Journal of the European Union on 28 December 2006).

To establish whether you are eligible to receive De Minimis Aid you must declare the full amount of De Minimis Aid which you (including parent company if applicable) have already been granted during the previous three fiscal years and the current fiscal year. Any assistance that may have been received from a public body might count as State Aid. This may be from central, regional, devolved governments (or agencies) or a local authority. For further guidance on State Aid please visit www.gov.uk/state-aid.

Please complete the Statement of Previous Aid received under the De Minimis exemption (below) and arrange for a director of your business to sign the declaration and return it to the address at the top of this application form along with the completed form so we may assess your eligibility to receive assistance.

I declare that the amount of De Minimis aid received by the organisation is (if zero write 0):

2015/16	2016/17	2017/18	2018/19	Total

I confirm that to the best of my knowledge the information above is correct. I will notify you of any new aid received from any other source.

Signed	_____	Date	_____
Name	_____	Position	_____
Email	_____	Telephone	_____

Data Protection Privacy Notice

The personal information you provide will only be used by Rushcliffe Borough Council, the Data Controller, in accordance with General Data Protection Regulation 2016/ Data Protection Act 2018 to:

process your application, query or to provide a service that you are requesting

or

undertake a statutory function (also known as a 'public task')

Your personal information will not be shared with any third party, other than our data processor.

Your personal data will be kept in accordance with the Council's retention policy and schedule. Details of which can be found on the Council's website at http://www.rushcliffe.gov.uk/retention_schedule/

In accordance with GDPR you have a right to:

- have a copy of the personal information that we hold about you. Details of how to obtain this are available at <http://www.rushcliffe.gov.uk/foi>
- Request that your personal data be corrected or completed.
- Complain to the Information Commissioner if you feel that your information is not being handled appropriately (<https://ico.org.uk/>)

You may also have a right to:

- have your personal data transferred (data portability).
- prevent automated processing and profiling.
- erasure (also known as the right to be forgotten).
- restrict processing.
- object to processing.

Your data protection rights are not absolute and in most cases are subject to the Council demonstrating compliance with other statutory legislation, for further information see <http://www.rushcliffe.gov.uk/privacy/>

For further details about how your personal information may be used or about your rights under data protection legislation, please contact the Council's Data Protection Officer at -

- By post: Data Protection Officer, Rushcliffe Borough Council, Rushcliffe Arena, Rugby Road, West Bridgford, Nottingham, NG2 7YG.
- By email: customerservices@rushcliffe.gov.uk
- By Telephone: 0115 981 9911