

# NORTHUMBERLAND

## Northumberland County Council

**Our Ref:** NNDR/NEWBLDRELIEF/  
**Enquiries to:** Business Rates Team  
**Email:** [businessrates@northumberland.gov.uk](mailto:businessrates@northumberland.gov.uk)  
**Direct Line:** (01670) 624885  
**Fax:** (01670) 620098  
**Date:**

Dear Sir / Madam

### **Re: Application for new build empty property exemption**

All newly built empty commercial property completed between 1 October 2013 and 30 September 2016 could be eligible for an exemption from empty property rates for the first 18 months, up to the state aid limits.

Regulations already provide that no business rates are payable for the first three months that a property is empty (or six months in the case of industrial property). If a newly built property is still empty at the end of the three or six month period, the property can benefit from a further new exemption for up to 18 months, subject to state aid limits. The property does not have to be continuously unoccupied to qualify, and separate empty periods will be allowed for the first 18 months, as long as the property was empty when first rated.

Relief may now only be backdated to **1 April 2016**. Any application for relief back to this date must be received by no later **30 September 2017**. Applications received after this date cannot be backdated.

Attached is your application for new build empty property exemption. Please ensure that you complete the form as fully as possible.

If you require any further information or assistance on how to complete the application form, please refer to the enclosed guidance notes or telephone the business rates team on the number shown above.

For assistance in completing the application form, please refer to the enclosed guidance notes or alternatively contact the business rates team on 01670 624885.

Yours faithfully

Business Rates Team

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Northumberland County Council

## **APPLICATION FOR NEW BUILD EMPTY PROPERTY RELIEF**

From October 2013 the Government have allowed Council's to exempt all newly built commercial property completed between 1 October 2013 and 30 September 2016 from empty property rates for the first 18 months, up to the state aids limits. Please refer to our guidance notes for full details.

The relief is awarded under Section 47 of the Local Government Finance Act 1988, as amended by the Localism Act 2011, and is subject to State Aid de minimis limits.

### **SECTION 1 - Ratepayer Details**

Full Name(s) of Business Owner(s) or Limited Company	
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### **SECTION 2 – Property Details**

Address of Property for which relief is to be claimed:			
<b>Property Reference</b>		<b>Account Reference</b>	

Date the qualifying hereditament was completed (dd/mm/yyyy)	/ /	Does the hereditament comprise wholly or mainly of <i>qualifying new structures</i> ? - See guidance for definition	<b>Yes</b>	<b>No</b>

Has the property you wish to claim for resulted from a split, merger or alteration to an existing property?	
YES <input type="checkbox"/>	NO <input type="checkbox"/>
<b>If yes, please provide plans of the existing and new structures, including details of the areas or volume involved. Please give further details below if necessary:</b>	

### **SECTION 3 - Declaration**

<b>Business Declaration</b>			
I confirm that the property, in respect of which relief is applied for, is one which ' <b>wholly or mainly</b> ' comprises of ' <b>qualifying new structures</b> ' as set out within the guidance notes.			
I understand that if the information contained within this claim is incorrect, or if the grant or relief paid to me is also awarded by another source, that the amount can be recovered from me.			
<b>Please note that in the case of a body corporate, the form must be signed by a Director of the company.</b>			
<b>Name</b>		<b>Position within Business</b>	
<b>Signature</b>		<b>Date</b>	

<b>Correspondence Address</b>					
<b>Email</b>		<b>Telephone</b>		<b>Mobile</b>	

**Important: Please now complete details overleaf regarding state aid. We will not be able to process your application unless this section is completed.**

### State Aid

State Aid refers to forms of assistance from a public body, or publicly funded body, given to selected undertakings (any entity that puts goods or services on the given market) that have the potential to distort competition and affect trade between member states of the European Union.

Details available at: [www.gov.uk/state-aid](http://www.gov.uk/state-aid)

European Union state aid rules generally prohibit government subsidies to businesses. Relief from taxes, including non-domestic rates, can in some cases constitute state aid.

However, there is a general exception from the state aid rules, where the aid is below a “de minimis” level (see Comm Reg 69/2001). This is €200,000 to any one business over any three-year period.

The Council will be mindful of these rules and will ensure compliance with the legal requirements and any permitted exemptions. Each case will be considered based on the organisation’s individual circumstances in full consideration of the state aid rules.

If we recognise that you are a business with a number of retail units, we will ask you to confirm you are not claiming support from another council.

### State aid de minimis exemption: Please indicate your response below:

	I confirm that the business <b>has not</b> received any state aid during the previous three fiscal years (this being the current fiscal year and the previous two fiscal years).
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**OR**

	I confirm that the business <b>has</b> received the following state aid during the previous three fiscal years (this being the current fiscal year and the previous two fiscal years). Please give details below:
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Name of Organisation providing the assistance/aid	Value of assistance/aid	Date of assistance/aid	Nature of assistance/aid

- I confirm that I have read and understood the relevant information and State Aid de minimis regulations available at: [www.gov.uk/state-aid](http://www.gov.uk/state-aid)
- I confirm that I represent the business and that the information provided in this is accurate for the purpose of a de minimis exemption.
- I understand that if claim incorrectly, any relief awarded will be recovered by the Council.
- I can confirm that the business is not covered by the exclusions as covered below:
  - Enterprises in road haulage operations for the acquisition of road freight transport vehicles.
  - Enterprises in the agriculture sector (with the exception of those active in processing and marketing of agricultural products).
  - Enterprises active in the coal sector, undertakings in difficulty, or for directly export-related activities.
  - The same costs that are being supported under another block exemption or notified scheme. It is

unlawful to provide de minimis for costs being funded under the State Aid cover of an exemption or notified scheme if it means the specific allowable aid intensity will be exceeded.

- For the setting up of distribution networks or export and the business is not in difficulty as defined by 'This is defined' in section 2.1 of the Community Guidelines and State Aid for Rescuing and Restructuring Firms in Difficulty (2004/C22/02).

**Declaration**

<b>Name</b>		<b>Position within the company</b>	
<b>Signature</b>		<b>Date</b>	
<b>Email</b>		<b>Telephone No.</b>	

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