

Application for Fresh Start Relief

This scheme offers 100% relief for a period of 12 months where the following circumstances are met -

- a property has become occupied following a continuous period of at least 6 months where it was unoccupied, and
- from 1 April 2023, has a rateable value of no more than £100,000 (£95,000 prior to 1 April 2023).

The level of relief for each business will depend on:

- Whether or not each property is eligible for one of the existing rates relief schemes; and
- The level of other public sector assistance received by the business

Please be aware that no other relief can apply during the period fresh start relief is awarded.

If you think your business may qualify for fresh start relief please complete and return the application form to the above address.

If you need any help please contact us:

Telephone: 01506 282020 (Option 2)

Email: BusinessRates@westlothian.gov.uk

Important: All sections of this form must be completed.

1. The Ratepayer and the Property

This application is being made for/ on behalf of:

For the property at:

Account Number:

a) Date you are claiming relief from:

b) Date property became empty (if known)

c) Last use of property (if known)

d) Intended use of the property

e) Do you own or lease the above property.

Own (go to 2a) Lease (go to 1f)

f) Name of owner(s):

Owner(s) contact address:

2. Other Properties

a) Do you have a Non Domestic Rates liability for any other property in Scotland.

Yes (go to 2b)

No (go to 3a)

b)

Address	Rates Reference	Rateable Value

Note: If the other properties are not in West Lothian, please provide details of any relief awarded, including type of relief and the amount of relief awarded. Please also provide a copy of your rates bill.

3. Subsidy Control

- a) Have you (i.e. your business/es) received public sector assistance over the last 3 years that in total would exceed £315,000, or would you expect to exceed that threshold if this relief were granted to you? Yes (go to 3b) No (go to 4)
(go to 4)
- b) Please provide details:

Subsidy Information Declaration

Some Business Rates reliefs are affected by subsidy control rules under the Subsidy Control Act 2022.

Small Business Bonus Scheme relief may be offered as a Minimum Financial Assistance (MFA) subsidy under section 36(1) of the Act. MFA is capped at a maximum limit of £315,000 over a three year period (cumulated over the current and previous two financial years) for any one economic actor.

Any MFA (or similar) subsidy awarded to the applicant will be relevant if the applicant wishes to apply, or has applied, for an MFA subsidy

To ensure that the Council complies with the subsidy regime, it may be required to cap relief at the MFA maximum limit. This may depend on:

- the level of other public sector assistance received by your entity
- whether or not you have an interest in any business with other properties that are in receipt of, or eligible for, one of the existing Business Rates relief schemes

NOTE:

Not all grants or reliefs are considered to be capped in this way, for example, Retail, Hospitality, Leisure and Aviation Non-Domestic Rates Relief awarded in 2021/22 will not count towards this cap

The applicant is the entity (that is, any person, or groups of persons under common control) that is engaged in an economic activity. The MFA financial threshold applies at company group level. A single economic actor could be the controlling interest in multiple separate businesses.

You are required to keep a written record of the amount of any MFA received, and the date/s when it was received, for at least three years from the date it was given. Any award of MFA exceeding £100,000 is subject to transparency requirements and will be published.

You must consider whether you have already received support from any public sector body in the current financial year and the two financial years immediately preceding this. The Council will determine this from the information you provide in your Subsidy Information Declaration.

4. Declaration

West Lothian Council is required by law to protect the public fund it administers. It will share information provided to it with other bodies responsible for administering public funds in order to prevent and detect fraud.

I declare that to the best of my knowledge the information given by me is true and correct. I understand that the council will make all necessary enquiries to confirm the details of this application.

I agree to inform the council immediately of any change that may affect entitlement to relief. Failure to do this will result in any entitlement to relief being withdrawn retrospectively.

Signature:

Date:

Print Name:

Your status within the business:

Contact Address:

Telephone (Daytime):

Email Address:

If you have provided us with an email address we will send your bill to you electronically.