



## Non Domestic Rates Application for Renewable Energy Relief - Community Organisation

ACCOUNT REF NO:

NAME & ADDRESS:

Argyll & Bute Council  
Financial Services  
Kintyre House  
Snipefield Industrial Estate  
Campbeltown  
PA28 6SY

Tel: 01586 555249

E-mail: [ndr@argyll-bute.gov.uk](mailto:ndr@argyll-bute.gov.uk)

Date:

### **INTRODUCTION**

This relief may be applied for if there are arrangements in place which give a community organisation or community organisations, in return for investment in the project by that organisation or those organisations entitlement to a sum equivalent to:

- (a) At least 15% of the annual profit of the project; or
- (b) So much of the annual profit of the project as is attributable to 0.5 megawatt of the total installed capacity of the project (or more).

and

The project is solely concerned with the generation of heat or power (or both) from the following sources:

- biomass
- biofuels
- fuel cells
- photovoltaics
- water (including waves and tides, but excluding production from the pumped storage of water)
- wind
- solar power
- geothermal sources

Note: Combined Heat and Power (CHP) systems are only considered to be renewable if they use the sources of energy listed above and have an electrical capacity of 50 kilowatts or less.

The level of renewable energy generation rate relief available depends on the combined rateable value of the business's eligible property (or properties), and is set out in the table below:

<b>Combined rateable value of all business properties in Scotland</b>	<b>Percentage relief (%)</b>
up to £145k	100
up to £430k	50
between £430k and £860k	25
between £860k and £4m	10
Greater than £4m	2.5

The exact level of relief awarded will depend on:

- a) the combined rateable value of all properties in Scotland of which the business is in rateable occupation or (if vacant) which the business is entitled to occupy;
- b) whether or not the property is eligible for one of the existing rate relief schemes; and
- c) the level of other public sector assistance received by the business (see section 4: Subsidy Rules).

## **1. THE RATEPAYER**

Full name / the name of the organisation / company claiming relief:

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

*Individual*

*Private Limited Company (LTD)*

*Sole Trader*

*Public Limited Company (PLC)*

*Partnership*

*Limited Liability Partnership (LLP)*

*Charitable Organisation*

*Other (Please state)*

*IF APPLICABLE, Companies House Registration number or Charity Registration number:  
(Company number eg: 03493961)*

## 2. THE PROPERTY

Subject Address:

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Subject Description:

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Rateable Value:

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**A) Please provide details of the source of energy used at the subject address listed above and the type and capacity of generator:-**

Source of Energy:	
Type and Capacity of Generator:	

**B) Please advise as follows:**

Name of Community Organisation entitled to Profit:	
Contact name and address:	
Tel No:	
Email address:	

Annual Profit of the Renewable Project:	£
15% of above profit:	£
Annual Profit from 0.5MW:	£
Amount of entitlement of the Community Organisation (s) to allowed profit:	£



#### **4. SUBSIDY RULES UNDER THE SUBSIDY CONTROL ACT 2022**

Some reliefs are affected by subsidy control rules.

This relief may be offered as a Minimum Financial Assistance (MFA) subsidy under the Subsidy Control Act 2022<sup>1</sup>. MFA is capped at a maximum of £315,000 over a three-period – cumulated over the current and previous two financial years.

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<sup>2</sup>
- whether or not you have an interest in any business with other properties is in receipt, or eligible, for one of the existing rate relief schemes

NOTE: not all grants or reliefs are considered to be capped in this way.

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 completed Subsidy Information Declaration Form at Annex 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? (\*current and previous two accounting years of your business/es)**

YES

NO

**IF YES, please complete Annex A: Subsidy Information Declaration Form**

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

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.

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<sup>1</sup> [s36 \(1\) of the Subsidy Control Act 2022](#)

<sup>2</sup> any 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.

## 5. CERTIFICATION

Please read this declaration carefully before you sign and date it.

- I am the ratepayer, or 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 Council to make any necessary enquiries to check the information.
- I authorise the Council to cross check the information with other Councils in Scotland.
- I undertake to advise the Council of any change of circumstances, including the occupation / vacation of any other property I may occupy in Scotland which may affect liability for Non-Domestic Rates Relief.
- I understand that if I give information that is incorrect or incomplete or fail to report changes in circumstances, I (or the Ratepayer I represent) may be prosecuted.
- I understand that failure to disclose relevant information may lead to a requirement to refund the value of the subsidy provided plus interest from the date the subsidy was received (if relevant)
- I understand that the Council will reclaim any incorrectly awarded Non-Domestic Rates Relief.
- I have read and understand the privacy notice accompanying this relief application form: <https://www.argyll-bute.gov.uk/privacy/non-domestic-rates>
- 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:

Your  
Signature:

Date:

When completed, this form should be returned by post to:

Argyll & Bute Council, Financial Services, Non Domestic Rates, Kintyre House, Snipefield Industrial Estate, Campbeltown, PA28 6SY or by email to [ndr@argyll-bute.gov.uk](mailto:ndr@argyll-bute.gov.uk)

## ANNEX A - SUBSIDY INFORMATION DECLARATION FORM

This Relief is awarded as Minimum Financial Assistance (MFA) under section 36(1) of the Subsidy Control Act 2022. There is a maximum limit of £315,000 for subsidies awarded as MFA to any one economic actor over a three year period.

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.

### **PLEASE STATE BELOW ALL PUBLIC ASSISTANCE RECEIVED BY THE APPLICANT**

Please include all support from any public sector body in the current financial year (2023-24) and the two financial years immediately preceding (2021-22 and 2022-23) .

A written record of the amount of any MFA received, and the date/s when it was received, should be retained for at least three years from the date it was given.

Note: 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.

<b>Date received (DD/MM/YYYY)</b>	<b>Amount (£)</b>	<b>Name of Support Scheme or Subsidy</b>	<b>Nature of assistance (Tax Relief, Grant, Loan, etc..)</b>	<b>Sector of the Economic Actor (Hospitality, Energy, Fisheries, etc...)</b>	<b>Public Body providing the assistance</b>

**Statement:** I confirm that the information I have provided above is complete and accurate. I understand that failure to disclose relevant information may lead to a requirement to refund the value of the subsidy provided plus interest from the date that the subsidy was received.

**Signed:**

**Print Name:**

**Position:**