



# St. Helens Council

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## **Business Rates Section**

Wesley House  
Corporation Street  
St. Helens  
Merseyside  
WA10 1HF

Contact: Business Rates  
Tel: (01744) 675264

businessrates@sthelens.gov.uk  
Our ref: REOCC/  
Your ref:

Dear Ratepayer,

### **Business Rates – Application for Re- Occupation Retail Relief**

The government has given local authorities the power to offer a temporary Business Rates reoccupation relief of 50% in 2014/15 and 2015/16 under section 47 of the Local Government Finance Act 1988.

Properties that will benefit from the relief will be occupied premises that:

- When previously in use, were wholly or mainly used for retail as set out overleaf
- Were empty for 12 months or more immediately before their reoccupation
- Become reoccupied between 1 April 2014 and 31 March 2016
- Are being used for any use (ie not just retail use) except for premises wholly or mainly being used as betting shops, payday loan shops, and pawn brokers

Relief will be available for 18 months from the first day the premises becomes occupied, as long as the first day falls between 1 April 2014 and 31 March 2016, and it remaining continuously occupied.

The relief is discretionary and as such the billing authority may make the decision not to offer the relief, for example if granting it would go against the authority's wider objectives for the area.

The award of the re-occupation relief is classed as State Aid. It must comply with the EU law on State Aid on the basis that, including this award, the ratepayer/business named must not receive more than €200,000 in total of De Minimis aid within the current financial year and the previous two financial years.

If you feel you may be entitled to the re-occupation relief please complete and return the enclosed application form.

Please note that Business Rate charges remain payable as already billed until relief, if any, is granted.

A handwritten signature in black ink, appearing to read 'Ian Robert'.

Assistant Chief Executive – Finance

## Re-Occupation Relief Guidance

50% relief can be granted for 18 months from the first day the premises becomes occupied if it remains continuously occupied. Properties that will benefit from the reoccupation relief will be occupied premises that:

- Were empty for 12 months or more immediately before their reoccupation
- Become reoccupied between 1 April 2014 and 31 March 2016
- Are not being used as betting shops, payday loan shops, and pawn brokers
- When previously in use, were wholly or mainly used for retail purposes as set out below

The government considers 'retail' to mean :

### **i. Premises that are being used for the sale of goods to visiting members of the public:**

- Shops (such as: bakers, butchers, chemists, florists, grocers, greengrocers, hardware stores, jewellers, newsagents, off licence, stationers, supermarkets, etc)
- Art galleries (where art is for sale/hire)
- Car/ caravan show rooms
- Charity shops
- Furnishing shops/ display rooms (such as: carpet shops, double glazing, garage doors)
- Garden centres
- Markets
- Opticians
- Petrol stations
- Post offices
- Second hand car lots

### **ii. Premises that are being used for the provision of the following services to visiting members of the public:**

- Hair and beauty services (such as: beauty salons, hair dressers, nail bars, tanning shops, etc)
- Car hire
- Dry cleaners
- DVD/ video rentals
- Funeral directors
- Launderettes
- PC/ TV/ domestic appliance repair
- Photo processing
- Shoe repairs/ key cutting
- Ticket offices e.g. for theatre
- Tool hire
- Travel agents

### **iii. Premises that are being used for the sale of food and/ or drink to visiting members of the public:**

- Restaurants
- Takeaways
- Sandwich shops
- Coffee shops
- Pubs
- Bars

The list below sets out the types of use that government does **not consider to be retail use** for the purpose of this relief.

### **i. Premises that are being used for the provision of the following services to visiting members of the public:**

- Financial services (e.g. banks, betting shops, building societies, bureaux de change, cash points, payday lenders, pawn brokers)
- Medical services (e.g. chiropractors, dentists, doctors, osteopaths, vets)
- Other services (e.g. employment agencies, estate agents, letting agents)
- Post office sorting office
- Professional services (e.g. accountants, insurance agents/ financial advisers, solicitors, tutors)

### **ii. Premises that are not reasonably accessible to visiting members of the public**

## **Reoccupied use**

The new use of the reoccupied premises can be for any use (i.e. not just retail uses) except for premises wholly or mainly being used as betting shops, payday loan shops, and pawn brokers.

## **State Aid**

The award of such discounts is considered state aid. However it will be state aid compliant where it is provided in accordance with the De Minimis Regulations (1407/2013). The De Minimis Regulations allow an undertaking to receive up to €200,000 'de minimis' aid over a rolling three year period. If you are receiving, or have received, any 'de minimis' aid, including retail relief, granted during the current or two previous financial years (from any source), you should inform the local authority immediately with details of the aid received.

# Business Rates

Business Rates Section, Wesley House, Corporation Street, St Helens WA10 1HF

Telephone: (01744) 675264

Email: [businessrates@sthelens.gov.uk](mailto:businessrates@sthelens.gov.uk)

Return to: St.Helens Council, Revenues & Benefits, PO Box 397 SALE M33 6YL



St.Helens Council

## Application for Re-Occupation Relief

### Ratepayer and Contact Details

Name of Liable Ratepayer

Trading name

Contact address

Daytime telephone number

Email address

### Property Details

Property for which re-occupation relief is being sought

Business rates account number:

Property Reference:

Date you occupied the premises above :

What was the previous use of the property?  
(e.g. florist, travel agent, restaurant etc))

What is your current use of the property?  
(e.g. florist, travel agent, restaurant etc))

Please note that the Council reserves the right to decline an application or withdraw an award at any time if the retail property or business is determined to be having a detrimental impact on the neighbourhood or community.

### Business declaration

I confirm that the property identified above is an occupied property that was previously wholly or mainly used as a shop, restaurant, cafe or drinking establishment.

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, the amount can be recovered from me.

Signature of the ratepayer, or person authorised to sign on behalf of the ratepayer

Name \_\_\_\_\_ Signed \_\_\_\_\_

Capacity of the person signing \_\_\_\_\_ Date \_\_\_\_\_

Daytime Tel: \_\_\_\_\_ email address \_\_\_\_\_

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

Please return the form to: St Helens Council, Revenues & Benefits, PO Box 397, SALE M33 6YL

## State Aid

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 The De Minimis Regulations 1407/2013 and published in the Official Journal of the European Union L352 24.12.2013).

To establish whether you are eligible to receive De minimis aid you must declare the full amount of De minimis aid which you (include parent company if present) have already been granted during the previous two fiscal years and the current fiscal year. Any assistance that may have been received from a public body might count as State Aid. This could 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](http://www.gov.uk/state-aid).

Please complete the statement below of aid received under the De Minimis exemption, which must include full details of any retail or reoccupation relief granted for other properties, and arrange for a director of your business/relevant person to sign the declaration and return it with your application so we may assess your eligibility to receive assistance. If you are in any doubt as to whether the assistance you have already received is subject to State Aid De Minimis Regulations please contact the body that granted the assistance for clarification.

## State Aid de Minimis Exemption

I confirm that the business has not received any state aid or reliefs during the current fiscal year and the previous two fiscal years			Please tick as appropriate <input type="checkbox"/>
I confirm that the business has received the following state aid / reliefs during the current fiscal year and the previous two fiscal years (Please give detailed breakdown below – continue on separate sheet if required)			<input type="checkbox"/>
Organisation providing the Aid / Assistance/ Relief	Value of Aid / Assistance/ Relief	Date of Aid / Assistance/ Relief	Nature of Aid / Assistance/ Relief
<p>I confirm that I represent the business and that the information provided on this form is correct to the best of my knowledge and belief.</p> <p>I will inform the Business Rate Section of any changes to the information provided and understand that if I claim incorrectly, any relief awarded will be recovered by the Council.</p> <p>Name.....Signature.....</p> <p>Capacity of person signing .....Date.....</p> <p>Daytime Tel. number.....</p> <p>Email address.....</p>			
<p><b>The information provided on this form will be processed in accordance with the requirements of the Data Protection Act 1998.</b></p> <p>It will be treated as confidential and used in the assessment and collection of the National Non-Domestic Rate liability. Under the Council's liability to protect public funds and to detect and prevent fraud, it may be shared with other Council sections and other relevant bodies (including other Authorities, Police, Government Departments) when you have given consent or when allowed to by law.</p>			