



Application For Business Rates Living Wage Relief

Please provide your Account Number and Property Reference – these are shown on your rates bill.

Please complete the following:

About you;

(a)	Please provide your name (or company name if registered).	
(b)	Address for which you wish to claim relief.	
(c)	Does the business (or associated business) currently have entitlement to any other business rate relief?	
(d)	Please provide the date you became accredited with The Living Wage Foundation.	
(e)	Please provide 1) the number of employees in the business, and 2) the number of those employees working in the business's Sheffield premises.	1) 2)

State Aid (Financial Assistance from a public body) (see note 3)

(a)	Have you or any company within your business group received, or expect to receive, any State Aid in the current financial year or in the previous 2 financial years?	YES / NO
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(b) If you have answered "YES" above, please provide details below of the previous aid received under De Minimis Aid:

Organisation providing the assistance/aid	Value of assistance	Date of assistance	Nature of assistance

De Minimis Aid is not permitted to a “business in difficulty” (see note 4)

a	Is the business applying for rate relief in financial difficulty?	YES / NO
	Please provide copies of the last audited accounts in support of this statement and indicate that these have been included	YES / NO

DECLARATION

Please answer all of the questions below and sign the Declaration in order to indicate that you have read and understood this application

I am the ratepayer, or I am authorised to sign on behalf of the ratepayer	YES / NO
The information I have provided is correct to the best of my knowledge and belief	YES / NO
I will inform the Business Rates section immediately if circumstances change that may affect the ratepayer’s eligibility for the relief (i.e. you vacate the premises, there is a change of direction for the business, or you exceed the De Minimis threshold)	YES / NO
The principal activities within the premises will not be export related <u>(see note 3)</u>	YES / NO
The business in occupation is not in financial difficulty <u>(see note 4)</u> and I accept that financial checks may be undertaken to verify this	YES / NO
If granted , I confirm that if I receive the Business Rate Relief, it will not exceed the De Minimis threshold or breach the requirements of the De Minimis Regulations. Consequently in respect of the Business Rate Relief I am entitled to De Minimis Aid. <u>(see note 3)</u>	YES / NO
I confirm that I understand that if the European Commissioner considers that the De Minimis Regulations have been breached the ratepayer may be required to repay the amount of the aid granted, together with any additional charges (including interest). <u>(see note 3)</u>	
Signed: Please Print Name: Capacity in which signed (e.g proprietor/manager/director)	Date:
Contact telephone number: Contact email address:	

Once completed, this form and the relevant evidence should be returned to;

Non-Domestic Rates, PO Box 1310, Town Hall, Sheffield, S1 1UY

GUIDANCE NOTES FOR AN APPLICATION FOR BUSINESS RATE RELIEF

These notes are intended to be guidance only, they are not intended to be a full statement of the law, and are not a substitute for independent legal advice.

State Aid is financial support that is provided by the State to business organisations. State Aid rules exist to avoid public funded interventions distorting competition within the European Union. Business Rate Relief is State Aid. Generally State Aid is prohibited and unlawful. However there are number of exemptions, which if they apply, render the State Aid lawful and permitted. The relevant exemption in respect of this application is De Minimis Aid. For your application to be successful it must fall within the De Minimis Aid criteria. The relevant regulation is the Commission Regulation (EC) No 1998/2006 (De Minimis Regulations).

Under the De Minimis Aid criteria there is a De Minimis Threshold. Where an applicant, parent company or subsidiary receives aid, over a three year period that exceeds the threshold, they will not be entitled to De Minimis Aid.

To decide whether your application is eligible for De Minimis Aid we need to know if you or any company in your group of businesses have received state aid or if you expect to receive any State Aid in the current financial year or the previous 2 financial years. Usually where De Minimis Aid has been provided, you will have received a letter informing you that the assistance you were given was given under the De Minimis Regulations.

Please note that any business rate relief awarded is included in the De Minimis Threshold.

Generally the De Minimis Threshold is €200,000 (approximately £167,000) over the current financial year and the two previous financial years. However, the threshold for undertakings involved in road transport is €100,000 (approximately £83,500). If some aid has been received by the undertaking in previous years but this does not exceed the De Minimis Threshold then a partial business rate relief may be granted up to the De Minimis Threshold level. The threshold applies to all aid received by a parent company/group of businesses rather than just a subsidiary.

For exchange rate purposes, the Commission's exchange rate should be used as it is or was on the day the aid was granted.

Where the de minimis aid has been applied incorrectly then ***recovery will be for the full amount of the aid regardless of whether only part of it exceeds the threshold.***

De Minimis Aid cannot be given in certain circumstances, these include:

- Aid to enterprises in road haulage operations for the acquisition of road freight transport vehicles.
- Towards the same costs that are being supported under another block exemption or notified scheme. It is unlawful to provide De Minimis Aid 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.
- Aid to enterprises in the agriculture sector (with the exception of those active in processing and marketing of agricultural products);
- Aid to enterprises active in the coal sector;
- Aid to undertakings in difficulty;
- Aid for export-related activities, namely aid directly linked to the quantities exported, to the establishment and operation of a distribution network or to other current expenditure linked to the export activity.

You also need to be aware that if the European Commission considers that you are not eligible for De Minimis Aid the amount of aid awarded will be recoverable from you; with interest. It is therefore important that you are confident that you meet the De Minimis Aid criteria.

The following is not a comprehensive list of all possible forms of State Aid. However, it should give you an indication of common forms of State Aid which you may have been given over the past three years. If you are in any doubt as to whether previous assistance received would constitute State Aid, please raise your concerns with us as soon as possible.

Business rate reliefs on properties elsewhere in England	State provision of goods or services on preferential terms	Preferential interest rates
State grants	Guarantees of loans on especially favourable terms	Preferential public ordering
Interest rate relief	Acquisition of land or buildings either gratuitously or on favourable terms	Reduction of, or exemption from, charges or taxes, including accelerated depreciation and the reduction of social contributions
Tax relief	Certain State holdings in the capital of undertakings	Deferred collection of fiscal or social contributions
Tax credits	Indemnities against operating losses	Assistance financed by special levies
State guarantees or holdings	Reimbursement of costs in the event of success	Capital transfers
Direct subsidies	State guarantees, whether direct or indirect, to credit operations preferential re-discount rates	Provision of goods and services on preferential terms
Tax exemptions	Dividend guarantees	High Street Support payments

For further details, applicants should refer to the [EU De Minimis regulation](#), and read the useful advice on the BIS website, (bis.gov.uk/policies/europe/state-aid).

- There is no European Commission definition of what constitutes ‘a firm in difficulty’. The European Commission guidance in the Community Guidelines and State Aid for Rescuing and Restructuring Firms in Difficulty (2004/C22/02), state that the Commission regards a firm as being in difficulty where it is unable, whether through its own resources or with the funds it is able to obtain from its owner/shareholders or creditors, to stem losses which, without outside intervention by the public authorities, will almost certainly condemn it to going out of business in the short or medium term.

In particular, a firm is, in principle and irrespective of its size, regarded as being in difficulty for the purposes of these Guidelines in the following circumstances:

In the case of a limited company -

Where more than half of its registered capital has disappeared and more than one quarter of that capital has been lost over the preceding 12 months

In the case of a company where at least some members have unlimited liability for the debt of the company –

Where more than half of its capital as shown in the company accounts has disappeared and more than one quarter of that capital has been lost on the preceding 12 months

Whatever the type of company concerned -

Where it fulfills the criteria under its domestic law for being the subject of collective insolvency proceedings

For further details, applicants should refer to the European Commission (2.1 of Community Guidelines and State Aid for Rescuing and Restructuring Firms in Difficulty (2004/C22/02))