



**APPLICATION FOR BUSINESS RATE RELIEF**

**SHEFFIELD CITY REGION ENTERPRISE ZONE**

Please provide your property reference - this is shown on your rates bill

**Please complete the following:**

**1. About the property**

<b>(a)</b>	Who is occupying the property?	
<b>(b)</b>	Address for which you wish to claim relief.	
<b>(c)</b>	What type of business occupies this property i.e. are you a sole trader, part of a group/partnership or a charity?	
<b>(d)</b>	Does the business, or any associated business, currently have entitlement to any other business rate relief?	

**2. Ratepayers must demonstrate that they intend to contribute positively to the objectives of the Sheffield City Region Enterprise Zone through their occupation of the above property (please see note 1)**

<b>(a)</b>	How do you plan to contribute positively to the objectives of the Sheffield City Region Enterprise Zone?

<b>(b)</b>	We will need to see evidence that will support your claim. Please detail below the evidence that you have provided:

**3. There are additional criteria that we need to consider if you are already located in the Enterprise Zone or if you are intending to relocate from within another area within the Sheffield City Region (see note 2).**

<b>(a)</b>	Did you occupy the premises for which the relief is sought prior to 1 <sup>st</sup> April 2012?	<b>YES / NO</b>
<b>(b)</b>	Did you relocate to the premises after 1 <sup>st</sup> April 2012 from another location within the Sheffield City Region?	<b>YES / NO</b>
	<p>If Yes, please provide the dates you:</p> <p>Took ownership of the property: _____</p> <p>Occupied the new property: _____</p> <p>and provide the address you relocated from:</p> <p>_____</p> <p>_____</p>	
<b>(c)</b>	If you have answered "yes" to either of the above questions, please indicate which of the criteria listed below apply to your reason(s) for occupying the property?	
	To occupy larger business premises	<b>YES / NO</b>
	In order to increase the permanent workforce of the business	<b>YES / NO</b>
	In order to achieve a substantial increase in the turnover of the business	<b>YES / NO</b>
	Re-location to support another organisation also located in the Enterprise Zone (e.g. to reduce transport activity or to further the aims and objectives of the Zone).	<b>YES / NO</b>
<b>(d)</b>	We will need to see evidence that will support your claim, please detail below the evidence that you have provided:	

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

<b>(a)</b>	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?	<b>YES / NO</b>
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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

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

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

**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	<b>YES / NO</b>
The information I have provided is correct to the best of my knowledge and belief	<b>YES / NO</b>
I will inform the Business Rates section immediately if circumstances change that may affect my eligibility to relief (e.g. you vacate the premises, there is a change of direction for the business, or you exceed the De Minimis threshold)	<b>YES / NO</b>
The principal activities within the premises will not be export related <b>(see note 3)</b>	<b>YES / NO</b>
The business in occupation is not in financial difficulty <b>(see note 4)</b> and I accept that financial checks may be undertaken to verify this	<b>YES / NO</b>
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.	<b>YES / NO</b>

<b><u>(see note 3)</u></b>	
I understand that if the European Commissioner considers that the De Minimis Regulations have been breached I/the company may be required to repay the amount of the aid granted, together with any additional charges including interest. <b>(see note 3)</b>	
<b>Signed:</b>	<b>Date:</b>
<b>Please Print Name:</b>	
<b>Capacity in which signed</b>	
<b>Contact telephone number:</b>	
<b>Contact email address:</b>	

Once completed, this form and the relevant evidence should be returned to the appropriate Local Authority. Please also use these contacts for any queries with regard to Business Rate Relief:

Mrs J Gascoyne  
Barnsley Metropolitan Borough Council  
Benefits and Taxation (Non Domestic Rates)  
Westgate Plaza One  
Westgate  
Barnsley  
S70 2DR

Andrea Marples  
NNDR Shared Services  
Chesterfield Borough Council  
Revenues Hall  
85 New Square  
Chesterfield  
S40 1SN

Mr John Hoyle  
Sheffield City Council  
Non-Domestic Rates  
PO Box 1310  
Sheffield  
S1 1UY  
Or Email: [Business.rates@sheffield.gov.uk](mailto:Business.rates@sheffield.gov.uk)  
Telephone: 01142734318

Rotherham Metropolitan Borough Council  
Revenues and Benefits Service  
Riverside House  
Main Street  
Rotherham  
S60 1AE

## 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.**

The Sheffield City Region comprises of 9 local authorities; the Sheffield City Region Enterprise Zone has locations within 4 of these authorities as highlighted below:

### **Barnsley**

Bassetlaw

Bolsover

### **Chesterfield**

Derbyshire Dales

Doncaster

North East Derbyshire

### **Rotherham**

### **Sheffield**

1. All applicants must demonstrate how the ratepayer's own aims and objectives contribute positively to the vision of the Sheffield City Region Enterprise Zone, through their occupation of premises in the defined area.

### **The Sheffield City Region (SCR) Enterprise Zone Vision is:**

*“to build on Sheffield City Region's significant credentials and strengths in advanced manufacturing and materials to develop a Modern Manufacturing and Technology Growth Area”.*

### **Sector Focus**

In order to maintain the stated vision, the SCR Enterprise Zone will focus on attracting, securing and accelerating investment in a number of key sectors/ sub-sectors (or target sectors).

The target sectors fall within the following broad categories:

- Modern Manufacturing
- Creative and Digital Industries
- Healthcare Technologies
- Low Carbon and Environmental Goods and Services.

More information can be found on the Sheffield City Region website [www.sheffieldcityregion.org.uk](http://www.sheffieldcityregion.org.uk)

You will need to provide evidence to support your statement of how the ratepayer contributes or intends to contribute positively to the objectives of the Enterprise Zone. The evidence has not been prescribed, as it is for the applicant to determine the evidence that best supports the application. However, the type of evidence that would be recognised could include:

Accreditation with a recognised marine, aviation, aerospace, engineering or manufacturing institution or regulating body

Payroll evidence to demonstrate the creation of new employment through occupation in the zone

Summary of spending analysis to demonstrate economic activity in the Zones' target sectors

Detailed business plan

2. There are additional criteria for applicants who already occupy premises in the Enterprise Zone, or have relocated to the Enterprise Zone from other sites within the Sheffield City Region. This is to ensure that reliefs are focused on economic growth in the area, rather than simply maintaining current economic activity. The evidence has not been prescribed in this regard, nor have we stated rigid criteria concerning the scale of growth in workforce numbers or turnover. Each application will be considered on its own merits, and the applicant can provide any evidence that they deem appropriate to support the application. It is also important to note that the criteria are forward-looking, and evidence should reflect this.

Where the business **needs to move in order to grow or attract new investment** - the company will need to provide clear evidence to support this and be prepared to agree to acceptable growth criteria.

Where the business **does not have plans to grow** – there must be a strong case for relocation on to an Enterprise Zone site.

3. 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](http://bis.gov.uk/policies/europe/state-aid)).

4. 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 the European Commission 2.1 of Community Guidelines and State Aid for Rescuing and Restructuring Firms in Difficulty (2004/C22/02).