

**Business Rates Discretionary Relief Application**  
**(Do not use this form if you are a charity or an organisation established as a not for profit)**

For applications from non-charitable organisations, the business will need to demonstrate the following:

- i) Meets Local needs in the borough and provides significant benefit to local people.
- ii) Its activities are supporting or complimentary to the strategic objectives of the council.
- iii) Must be considered to be in the interest of the local council tax payers to grant the relief

The following information will be required in support of applications

1. Completed Application Form
2. Past two years audited accounts or, in the case of a new business, an estimate of annual income and expenditure.
3. A comprehensive Business Plan incorporating a brief history of the business.
4. Cash flow forecast for a minimum of the next twelve months.
5. Any other information that may be required in individual cases.

Where other reliefs may be available the council reserves the right to require the ratepayer to make application for the other relief(s) first.

**Recalculation of Relief**

The amount of discretionary relief awarded may be recalculated in the event of a change of circumstances. This could include, for example, a backdated change to the rateable value of the hereditament, an adjustment to the liability or the awarding of another relief. This change of circumstances could arise during the year in question or during a later year.

**Backdating of Relief**

Where applications are received after 30<sup>th</sup> September in any year, backdating of a claim is restricted to the 1<sup>st</sup> of April of that year. For applications received before 30<sup>th</sup> September then claims may be backdated to 1<sup>st</sup> April of the previous financial year if applicable. This is accordance with Regulation 47 of The Local Government Finance Act 1988.

**State Aid**

The relief will be subject to state aid regulations.

**Decision Process for awarding relief**

Applications will considered by The Policy and Organisation Board of Gosport Borough Council which is a public meeting and therefore information provided in your application may be placed in the public domain.

## NATIONAL NON-DOMESTIC RATES - APPLICATION FOR HARDSHIP RELIEF

To apply for Discretionary Relief please complete this application form in BLOCK CAPITAL LETTERS and return it to the Local Taxation Office, Gosport Borough Council, Town Hall, High Street, Gosport, Hampshire, PO12 1ED together with copies of the following documents:-

(i) Audited accounts for the past two years (or in the case of a new business, estimates of annual income and expenditure), (ii) a comprehensive Business Plan incorporating a brief history of the business, and (iii) cash flow forecast for a minimum of the next twelve months.

If you require any assistance in completing this form, please contact the Head of Local Taxation, Gosport Borough Council (Telephone: (02392) 5470, Email: [businessrates@gosport.gov.uk](mailto:businessrates@gosport.gov.uk)).

If there is insufficient space to fully answer any question, please use a separate sheet of paper.

|   |   |
|---|---|
| 1. Name of Ratepayer and Address of Property on which Relief is claimed   |   |
| 2. Ratepayer's address (if different to 1)  |   |
| 3. Please state the period for which Relief is claimed and the amount of Relief requested                           |   |
| 4. What service does the business provide and what area does it serve?  |   |
| 5. Does the business provide a service to the local community which is not provided elsewhere in the area?          | YES / NO<br>If YES, where is the nearest business providing the same service? |
| 6. Number of persons employed in the business   | Full Time : <span style="float:right">Part Time :</span>                      |
| 7. How many of these employees live in Gosport Borough Council's area?  | Full Time : <span style="float:right">Part Time :</span>                      |
| 8. How do the business activities complement the strategic objectives of council?                                   |   |
| 9. What are the consequences for the business if the Council declined to grant some or all of the Relief requested? |   |
| (continued on next page)  |   |

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|--|---|
| 10. What are the consequences for the local community if the Council declined to grant some or all of the Relief requested?                  |   |
| 11. Is the business receiving (or requesting) financial assistance from any other source?  | YES / NO<br>If YES, please give details |
| 12. Does the business have any other debts which may result a creditor taking action to enforce recovery or commence insolvency proceedings? | YES / NO<br>If YES, please give details |
| 13. Please state any other information which you consider is relevant to support your application  |   |

I apply for Discretionary Relief and I declare that the information given on this form and any supporting documents is correct.

I authorise the Local Taxation Office to make any enquiries necessary to verify the information stated and to refer this application to the Council's Policy and Organisation Board.

**I enclose copies of the following: (i) past two years audited accounts (or in the case of a new business, an estimate of annual income and expenditure) (ii) the Business Plan, (iii) a cash flow forecast for a minimum of the next twelve months. (If any of these documents is not enclosed with your application, you should explain why it is not available.)**

I understand that I am not entitled to withhold the payment of rates pending the determination of this application and that the information provided will be heard at a public meeting.

Signed.....Name of Signatory.....

Capacity in which signed.....

Date ...../...../..... Email address.....

Daytime Telephone No .....

**Data Protection 1998**

This Council may use Business Rates information for legitimate purpose such as the prevention and detection of fraud, the collection of debts or to assist in the discharge of other statutory functions. Your information may be shared with other Council departments and with other bodies responsible for auditing or administering public funds for these purposes.