

**Revenues and Benefits Service**

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Please reply to: Business Rates  
Our Ref: Your Ref:

Dear Sir/ Madam,

**The Business Rates Retail Relief Scheme for 2014/15 and 2015/16****Retail Relief Application Form and Declaration**

**Please do not make a claim if we have already awarded Retail Relief on your bill.**

**Section 1 – Overview.**

Discretionary Rate Relief powers in Section 47 of the Local Government Finance Act 1988 allow a local authority the right to adopt a local scheme that grants Retail Relief to qualifying businesses for the financial years 1 April 2014 to 31 March 2015 and 1 April 2015 to 31 March 2016.

A reduction can be made of up to £1,000 to qualifying businesses in occupation of retail premises. Islington Council will decide upon each case individually by determining eligibility on the basis that the following conditions are met:

- (a) The property has a rateable value of £50,000 or less
- (b) It is occupied and it is being used wholly or mainly as a shop, restaurant, cafe or drinking establishment.

It is considered shops, restaurants, cafes and drinking establishments means:

(a) Business premises that are being used for the sale of goods to visiting members of the public:

- Shops such as: florists, bakers, butchers, grocers, greengrocers, jewellers, opticians, stationers, off licence, chemists, newsagents, hardware stores, charity, shops and supermarkets.
- Post offices
- Show & display rooms for furnishing, double glazing, garage doors, kitchen / bathroom, carpets, cars & caravans
- Second hand car lots
- Markets
- Petrol Stations

- . Garden Centres
- . Art Galleries (where art is for sale / hire)

OR

(b) Business premises that are being used for the provision of the following services to visiting members of the public:

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

OR

(c) Business 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

If you have **not** been granted Retail Relief on your current business rates bill and wish to apply for it, please complete the following details:

Rate Account reference number.....

Property Address relief being claimed for:

.....

Is the property occupied? YES/NO

.....

What is the property used for? (For example: shop, restaurant, art gallery, do you sell goods?)

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.....

## Section 2 - State Aid

Awards such as Retail Relief are required to comply with the EU law on State Aid. This involves returning the attached declaration to the authority if you have received any other De Minimis State Aid, including any other Retail Relief you are being granted for premises other than the one to which this bill relates. You also need to confirm that the award of this relief does not exceed £200,000. You must retain this letter for 3 years from the date of issue and supply any information that may be requested by the local authority.

### Now please sign and date the application and declaration.

I declare that I **HAVE / HAVE NOT** received any other De Minimis State Aid or Retail Relief. (Please delete as appropriate).

If you have, please provide details:

.....

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.....

.....

**Signed** ..... **Date** .....

Full Name: .....

Are you authorised to act on behalf of the rates taxpayer?

**YES/ NO** (please delete as appropriate)

Position in Organisation e.g. Secretary, Treasurer.

.....

Daytime Telephone Number: .....

Email Address: .....

### Section 3 – Appeal Rights

The granting of Retail Relief is discretionary. We may decide **not** to award relief after considering the circumstances regarding your business and premises. An appeal against :-

- Refusal to award on the grounds of whether a premises is occupied and is being wholly or mainly being used as a shop, restaurant, cafe or drinking establishment;
- Classification that a premises is not reasonably accessible to visiting members of the public;
- Inclusion in the list of business types not meeting the requirements of Retail Relief (shown under Appendix A below) ;

can be made in writing within **one month** of notification. Any appeal will be considered by the Corporate Director of Finance and Resources within a reasonable time period of its submission. The Corporate Director of Finance and Resources' decision will be final.

Checks may be made by the local authority to confirm retail use of the property.

Answer all relevant questions and return the whole form to: **Business Rates, PO Box 34750, London N7 9WF.**

**Please note: Providing false information may result in prosecution**

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### Section 4 – Appendix A

In accordance with the Government's guidance on awarding Retail Relief, the Council considers the following not to be "retail premises" and they will not be eligible for Retail Relief under the scheme:

Business premises that are being used for the provision of the following services to visiting members of the public:

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

## **Fair Processing Notice**

Any information you give us is held securely and will only be used only for council purposes. Information that was collected for one purpose may be used for another council purpose, unless there are legal restrictions preventing this. Islington may share this information where necessary with other organisations, including (but not limited to) where it is appropriate to protect public funds and/or prevent fraud in line with the National Fraud Initiative guidelines. Please see **[www.islington.gov.uk/data protection](http://www.islington.gov.uk/data-protection)** for more information .

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**If you would like this document in large print or Braille, audiotape or in another language, please telephone 020 7527 2000.**