

De Minimis Declaration

The government announced in its autumn statement that a temporary retail rate relief would be available for all occupied retail properties that are wholly or mainly used as shops, cafes and drinking establishments with a rateable valuation of £50,000 or less in each of the financial years 2014-15 and 2015-16.

European Union law regulates state funded support to businesses and retail relief is classed as state aid. Under the De Minimis regulations, no one company or sole trader may receive more than €200,000 of state aid in a three year period.

You can find out more about state aid on the government website

<https://www.gov.uk/state-aid>

To apply for retail relief you should complete the enclosed application form, you must keep a copy of this letter for three years from the date you send in your application.

The award of retail relief must comply with state aid law and you must complete the declaration on the application form if you have received other state aid, this would include retail relief eg if you have multiple properties. You must confirm that the award of retail relief does not exceed the €200,000 allowed under the state aid regulations. If your premises are part of a large retail chain and the cumulative total of retail relief could exceed the €200,000 you should check the state aid law carefully before making any application.

If you are only applying for retail relief on one property and you do not receive any other state aid it is unlikely that you need to complete the declaration.

You must retain a copy of this letter and application/declaration for a minimum of three years and you must be able to present this to any other public authority or agency asking for information on De Minimis aid for the next three years.

You must continue to pay your business rates bill in accordance with the instalments shown on your latest bill whilst you wait for your application to be processed. Once your application has been processed the relief granted will be reflected in the remaining instalments.

I confirm that:

1. I am authorised to sign on behalf of the company or sole trader as shown on the application
and
2. the company or sole trader as shown on the application shall not exceed its De Minimis threshold by applying for retail relief on the property shown.

Print name _____ Signed _____

Position in company _____ Date _____