

Back in Business Rate Support

Guidance Notes & Application Form



The Back in Business Rate Support Scheme has been created to incentivise business ratepayers to consider occupying empty retail premises when looking for a business property. The rate relief can be applied from 1st April 2022.

The scheme will bring long term empty retail properties back into use, helping to regenerate our high streets and core shopping areas. This fact sheet has been developed to help answer some of your questions.

Who will be eligible for the scheme?

Any business ratepayer who moves into premises **on or after 1 April 2022**, which were previously used for retail purposes and have been unoccupied for 12 months or more, will be eligible.

What about new properties which have never been occupied?

This type of property will be treated as being unoccupied from the date of the Completion Notice issued by Land & Property Services (LPS) or from the date of entry into the Valuation List, whichever is more beneficial.

How much support will I receive under the scheme?

The scheme will allow for 50% rate reduction for up to two years once a long term empty retail premises becomes occupied.

Information about subsidies

Applicants must be aware that Back In Business Rate Relief does not constitute a subsidy within the scope of the Trade and Cooperation Agreement, however if it is subsequently deemed to be an illegal subsidy by a UK Court, the UK Competition Appeal Tribunal or a decision of the UK-EU Trade Specialised Committee on Level Playing Field for Open and Fair Competition and Sustainable Development it may be recoverable (see TCA Article 370).

If I rent the property from a landlord am I still entitled to the allowance?

Yes. Where the property is rented, and the landlord is liable to pay the rates, the landlord must pass the benefit onto the tenants.

Will I be entitled to any other rate relief or exemptions while receiving Back in Business Rate Support?

No. You are not entitled to any other occupied reliefs or exemptions during the period which Back in Business Rate Support has been awarded. If you are also entitled to a rate holiday in 2022/23 this will run concurrently with the Back In Business Rate Support.

Do I have to use the property for retail purposes after occupation?

No, the reduction will apply whether or not the property is used for retail purposes on first occupation after it has been empty for at least 12 months.

How do I apply?

You, and your landlord (if applicable), will have to have to complete an application form and submit this to LPS with any supporting documentation required.

Ensure you complete the application form fully, if LPS needs to seek further information it may delay the processing of your application.

BACK IN BUSINESS RATE SUPPORT APPLICATION FORM GUIDANCE NOTES

- This application can be made by the owner of the business or the landlord, if they are the ratepayer. All necessary information and supporting evidence must be provided, if it is not the application will be rejected.
- We will acknowledge receipt of your application within 10 working days.

Please return applicaton form to:

backinbusiness@finance-ni.gov.uk

Application Based Rate Relief Team

Land & Property Services
Department of Finance
Lanyon Plaza
7 Lanyon Place
Belfast, BT1 3LP

For telephone enquires:

Ask for the Application Based Rate Relief Team

T: 0300 200 7801 (calls charged at local rate)

If outside UK:

T: +44 028 9049 5794

For Text Relay:

TR: 18001 0300 200 7801



BACK IN BUSINESS RATE SUPPORT APPLICATION FORM



Land & Property Services
Seirbhísi Talún agus Maoinne

If you require this application in a different language or format, please dial **0300 200 7801** (calls charged at local rate). Dial **18001 0300 200 7801** for Text Relay.

SECTION 1 – DETAILS OF PROPERTY

1.1 Ratepayer ID*

1.2 Occupancy ID*

1.3 Account ID*

*These reference numbers can be found on the rate bill.

1.4 Address of property

1.5 When did the property become occupied?

1.6 Do you own the property? Yes No

If not, please state the name and address of the landlord

Note the Landlord Information (Section 5 and 6) must be completed and signed by the landlord.

1.7 Landlord's surname

1.8 Landlord's first name(s)

1.9 Landlord's address

1.10 Contact telephone Number

1.11 Email address

SECTION 2 – APPLICANT DETAILS

2.1 Business name

2.2 Nature of business

2.3 Applicant's surname

2.4 Applicant's first name(s) in full

2.5 Correspondence address

2.6 Contact telephone number

2.7 Email address

SECTION 3 – YOUR BUSINESS

- 3.1 Name of your business:
- 3.2 Business website address:
- 3.3 What date did you begin trading?
- 3.4 What date did you start trading at the property you are applying for?
- 3.5 Was your business previously operating from a different property? Yes No
- 3.6 If yes, what was the previous address for your business?
- 3.7 When did your business leave its previous address?
- 3.8 Can you provide more information about why you moved to the property you are applying for?

SECTION 4 – ELIGIBILITY

Back in Business Rate Support is open to properties that have been vacant for at least 12 months and were previously used for retail purposes – that is retail provision of goods or services to members of the public who visit the property. If the property was never occupied it must reasonably be able to be used for retail purposes.

Please provide any information you may have to support this for example do you know what type of business previously occupied the property?

SECTION 5 – PREVIOUS TENANT/OWNER INFORMATION

If you rent your property you must ask your landlord to complete **this section** of this application form. If this section is not completed then your application may be rejected.

- 5.1 Who was the last occupier of the property?

5.2 What date did they leave the property?

5.3 What type of business was the property last used for? Please provide any information you may have to support this.

SECTION 6 – LANDLORD DECLARATION

- I declare that the information I have given in this form is true and complete.
- I understand that I must tell LPS of any change in property occupancy.
- I am aware that I may have to pay rates due as a result of any overpayment of the Back in Business Rate Relief Scheme resulting in inaccurate information being supplied to LPS.
- I understand that if I am liable for the rates of this property I must pass on the rate relief to the occupier.

6.1 Landlord’s signature

6.2 Date

(DD/MM/YYYY)

SECTION 7 – DECLARATION

- I declare that the information I have given in this form is true and complete.
- I understand that I must tell LPS of any change in circumstances relating to this application.
- I am aware that I may have to pay rates due as a result of any overpayment of the Back in Business Rate Relief Scheme resulting in inaccurate information being supplied to LPS.
- I confirm that I give consent to LPS to seek further information from other sources to assess this application.

7.1 Applicant’s signature

7.2 Date

(DD/MM/YYYY)

Data Protection: LPS collects and stores information for the purpose of rating, valuation, mapping and land registration in Northern Ireland. LPS will use and disclose/share the information you provide in full compliance with the Data Protection Act 1998 and the Department of Finance’s Data Protection Policy.

FOR INFORMATION

You should continue to pay your rate account while your application is being considered.

This will enable you to reduce the amount owing if your application is unsuccessful. If your application is successful, monies already paid will be refunded, if appropriate.