



Reply to: Local Taxation Officer
Telephone: 0117 922 3300
Textphone: 0117 357 4444
E-mail: business.rates@bristol.gov.uk
Account No: Web download
Date: Web download

Dear Sir or Madam

Discretionary Business Rates Discounts for Properties in the Bristol Temple Quarter Enterprise Zone

Should your property be located within the Bristol Temple Quarter Enterprise Zone (Enterprise Zone) you may apply for a discount on your business rates under the Local Enterprise Partnership (LEP) criteria (Discount) on a yearly basis for a period not exceeding five fiscal years, and up to a maximum of £275,000, subject to State Aid limits. Please note the discount is discretionary and furthermore, any discount granted will take the form of a monetary discount to be deducted from your business rate bill.

The application for the discount is a two-stage process. In the first stage, applicants will be assessed under the LEP's criteria. In the second stage, the applicants that are eligible for the discount under the LEP's criteria will be assessed to ensure any discount is permissible under the European Union State Aid rules. Further details on these stages are set out overleaf.

The LEP intends to grant the following discounts:

- New ratepayers that establish and occupy premises (as determined under the Local Government Finance Act 1988) within the Enterprise Zone will receive 100% Discount if there is at least one full time equivalent employee working at the property.

Definition: A new ratepayer is defined as a ratepayer that moved from outside Bristol City Council's administrative boundary to a property within the Enterprise Zone on or after 1 April 2012.

- Existing local ratepayers that relocate to the Enterprise Zone (relocating ratepayers) will receive a 50% Discount if they can demonstrate growth (in full time equivalent employee numbers between the dates detailed in the attached statement of facts).
- This will rise to 100% if relocating ratepayers can achieve 30% or more growth (in full time equivalent employee numbers between the dates detailed in the attached statement of facts).

Definition: A relocated ratepayer is defined as a ratepayer that was previously located at a property within Bristol City Council's administrative boundary but outside the Enterprise Zone, and relocated to a property within

This information is available in large print, in Braille, in another language, on audio tape or on computer disk

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PO Box 3176, Bristol City Council,
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the Enterprise Zone, or takes on an additional property that is located within the Enterprise Zone, on or after 1 April 2012

- Existing ratepayers within the Enterprise Zone will receive a 50% Discount if they can demonstrate 20% growth in full time equivalent employee numbers between the dates detailed in the attached statement of facts. This will rise to 100% Discount if such ratepayers can achieve 30% or more growth in full time equivalent employee numbers between the dates detailed in the attached statement of facts.

Definition: An existing ratepayer is defined as a ratepayer of a property that was located within the Enterprise Zone prior to 1 April 2012.

However, please note that the qualifying period for eligibility ends on 31 March 2018 and therefore no new applications will be accepted for those ratepayers taking occupation after that date. Those already in receipt of relief can continue to make application for the remainder of the five year maximum period.

Stage 1 – Local Enterprise Partnership (LEP) Criteria

To determine eligibility under the LEP criteria we need information about the ratepayer including whether the ratepayer is new to the Enterprise Zone, has relocated there or already existed when the Enterprise Zone was created. We also need to know the number of employees (full time equivalents) on the dates detailed in the attached statement of facts.

Stage 2 – State Aid Declaration

In order to avoid public funding distorting competition within the European Common Market, the European Commission regulates the levels of assistance that the public sector can provide to businesses (referred to as “the State Aid rules”). You should note carefully the requirements needed to comply with the European State Aid rules and if need be, refer to the relevant legislation.

This discount constitutes State Aid and under EU competition law State Aid can only be granted in certain limited circumstances. These circumstances include where the State Aid received by an organisation is less than €200,000 over any period of three consecutive fiscal years (referred to as the De Minimis Exemption detailed in Commission Regulation EC/1407/2013).

To establish whether you are eligible to receive the discount under the De Minimis Exemption you must declare the full amount of State Aid you have received under the De Minimis Exemption (De Minimis aid) which you have already been granted during the previous two fiscal years and the current fiscal year. Any assistance you may have received from a public body might be De Minimis aid. This could be from central, regional or devolved governments or agencies or a local authority.

Please note the De Minimis threshold is applied to the entire organisation carrying out the business (for example a group of companies), thus all State Aid received by an organisation, not just the part of the organisation located in the Enterprise Zone, needs to be taken into account.

Below is a list of possible forms of State Aid which is not a comprehensive list of all possible forms of aid but it should give you an indication of common forms of aid that you may have been given over the past three fiscal years. If you have received De Minimis aid, you should have received a letter informing you that the assistance you were given was under the De Minimis regulation. If you are in any doubt as to whether previous assistance received would constitute De Minimis assistance you

should take independent advice. Note that a fiscal year is a period running from the 1st April in one year to the 31st March in the following year.

Forms of possible aid:

State grants, Interest rate relief, Tax relief, Tax credits, State guarantees or holdings, State provision of goods or services on preferential terms, Direct subsidies, Tax exemptions, Preferential interest rates, Guarantees of loans on especially favourable terms, Acquisition of land or buildings either gratuitously or on favourable terms, Provision of goods and services on preferential terms, Indemnities against operating losses, Reimbursement of costs in the event of success, State guarantees, whether direct or indirect, to credit operations preferential re-discount rates, Dividend guarantees, Preferential public ordering, Reduction of, or exemption from, charges or taxes, including accelerated depreciation and the reduction of social contributions, Deferred collection of fiscal or social contributions, Assistance financed by special levies, Capital transfers, Certain State holdings in the capital of undertakings.

You may also need to declare the Discount received to anybody that requests information from you on how much De Minimis aid your organisation has received. Therefore we strongly recommend that you maintain a record of this De Minimis assistance for future reference. For the purposes of the relevant legislation, you must retain this letter for 3 years from the date on this letter and be able to produce it on request by the UK public authorities or the European Commission. You may need to keep this letter longer than 3 years for other purposes.

Please note that we will review your entitlement on a yearly basis to determine whether you are eligible to receive the discount under the both the LEP criteria and the De Minimis Exemption.

Making an application

If you would like to apply for the discount, **please complete and return the information requested in the enclosed STATEMENT OF FACTS and the STATEMENT OF PREVIOUS AID RECEIVED UNDER THE DE MINIMIS EXEMPTION** and return BOTH to this office. Note that the form must be signed by your company secretary, a director, your accountant or your financial advisor and must be accurate.

Yours faithfully

Local Taxation Officer
Business Rates
Bristol City Council

STATEMENT OF FACTS

Ratepayer Name:

Property Address:

Rate Account Number:

Please answer the questions below, using the definitions set out in the attached letter, by ticking one of the appropriate boxes below:

- The above ratepayer is a new ratepayer**
(The ratepayer who moved from outside of Bristol City Council's administrative boundary to a property within the Enterprise Zone on or after 1 April 2012).

How many employees (full time equivalents) did the ratepayer employ, at the address stated above as at the first date of occupation?

Number (FTE) employees: as at date:

OR ONE OF THE FOLLOWING:

- The above ratepayer is a relocated ratepayer**
(The ratepayer was previously located at a property within the Bristol City Council's administrative boundary but outside the Enterprise Zone, and relocated to the Enterprise Zone on or after 1 April 2012).

- The above ratepayer is an existing ratepayer**
(The ratepayer is located at a property within the Enterprise Zone and was already located there prior to 1 April 2012).

AND in either case please state:

How many employees (full time equivalents) did the ratepayer employ at the above address as at 31st December 2011 See NOTE below.

IF APPLYING FOR RELIEF FOR 2018/19:

How many employees (full time equivalents) did the ratepayer employ at the above address as at 31st December 2017 See NOTE below.

IF APPLYING FOR RELIEF FOR 2017/18:

How many employees (full time equivalents) did the ratepayer employ at the above address as at 31st December 2016 See NOTE below.

IF APPLYING FOR RELIEF FOR 2016/17:

How many employees (full time equivalents) did the ratepayer employ at the above address as at 31st December 2015 See NOTE below.

NOTE: If you are claiming a discount on the basis of an increase in full time equivalent employee numbers (i.e. you are an existing or relocating ratepayer) you must supply evidence of full time equivalent employee numbers on the 31 December 2011 and on the 31 December for each of the above stated qualifying dates for each year for which you are making an application. For example. If applying for both the 2016/17 and 2017/18 periods you must supply evidence for the 31 December 2011, the 31 December 2015 and 31 December 2016.

WARNING: It is a criminal offence to knowingly provide false information, to do so may result in prosecution and in all cases the relief will be removed immediately from the date it was applied and a revised bill will be issued. You must advise the council immediately if circumstance change which will affect the relief.

STATEMENT OF PREVIOUS AID RECEIVED UNDER THE DE MINIMIS EXEMPTION
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Ratepayer Name:

Property Address:

Rate Account Number:

I confirm that the above named ratepayer has received the following De Minimis aid during the *relevant three fiscal years*.

For each of the application years you have indicated on the above STATEMENTS OF FACTS the *relevant three fiscal years* are considered to be the year commencing 1 April of that year plus the previous two fiscal years.

For example. If applying for both the 2017/18 and 2018/19 periods you must supply information for the 2018/19, 2017/18, 2016/17 and 2015/16 years.

Organisation providing the assistance / aid	Value (£ or €) of assistance	Date of assistance	Nature of assistance

Please tick here if you need to continue on a separate sheet.

Please indicate the type of business (please tick one):

Fishery sector <input type="checkbox"/>	Aquaculture sector <input type="checkbox"/>	Coal sector <input type="checkbox"/>
Agriculture sector <input type="checkbox"/>	Direct export related activities <input type="checkbox"/>	All other sectors <input type="checkbox"/>
Road Freight Transport <input type="checkbox"/>		

Other Properties in an Enterprise Zone occupied by the undertaking (i.e. the entire organisation carrying on the business, EG. a group of companies)	Business Rate bill in the name of	Business Rate Account Number	Name of Local Authority

I acknowledge that I am authorised to sign on behalf of the above named ratepayer and:

1. I understand the requirements of De Minimis (EC Regulations 1407/2013).
2. I understand that it is unlawful to provide De Minimis aid for costs being funded under the State Aid cover of an another exemption or notified scheme and I confirm that this business is not being supported under another block exemption or notified scheme.

By signing below, I confirm that I represent the business and that the information set out above is accurate for the purposes of the De Minimis exemption.

NAME:.....

POSITION WITHIN BUSINESS:.....

SIGNATURE:.....DATE:.....