

Hardship Relief Application – Guidance Notes

General information

Hardship Relief will only be granted for non-domestic properties. The following properties are excluded from the Hardship Relief Scheme by the Hardship Regulations:

- Properties used solely for, or in connection with, the parking of motor vehicles;
- Properties used solely for exhibiting advertisements;
- Properties used solely for, or in connection with telecommunications masts and towers; and
- Properties used solely for, or in connection with automatic teller machines.

Hardship Relief constitutes State Aid and will be given in compliance with the State Aid rules. There are certain businesses or organisations that will be excluded from Hardship Relief due to State Aid rules (please see Section 4 for further detail).

Hardship Relief will not be available under any circumstances before 31st December 2005, the commencement date of the Hardship Relief Scheme.

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 not approved. If your application for Hardship Relief is successful monies already paid in respect of the period of award will be refunded as appropriate.

Have you applied for Hardship Relief before?

If you have previously applied for Hardship Relief under the same circumstances and have been refused, you should not reapply.

If you have submitted an application or Hardship Relief has been awarded within the last 8 weeks of the financial year you do not need to submit a fresh application for the new financial year.

How will my application be assessed?

In order to assess your application for Hardship Relief, RCA will firstly consider whether exceptional circumstances exist and secondly if, as a direct result of these circumstances, your business or organisation would suffer hardship if rates were not remitted.

If the circumstances are not deemed to be exceptional your application will be refused.

If the exceptional circumstances criteria are satisfied, financial information will be requested in order to support your application. If this is the case you will receive a request in writing.

In order to assess your application, information may be required from other organisations. Views may be sought from District Councils, Professional Bodies and/or other Government Departments.

Once RCA have gathered all the information required a decision on whether to award Hardship Relief will be made.

If you do not agree with the Agency's decision you have the right to ask for a review of your case within one month of the date of the notification letter. A more senior officer will review your case. If you still remain dissatisfied with the decision you have the right to challenge it by way of Judicial Review.

Section 1 – Your Business Details

Your ratepayer and property numbers will normally be preprinted on your application form. If not, they can be found on the covering letter sent with the application form or on your rate demand. If you do not have this information leave these sections blank.

Section 2 – Details of Exceptional Circumstances

All applications will primarily be assessed on whether the circumstances resulting in Hardship are considered to be exceptional. If the circumstances are not deemed to be exceptional your application will be refused at this stage.

Exceptional circumstances will usually be:

- external to the ratepayer;
- beyond normal business risk;
- unavoidable; and
- unforeseen.

Generally, external risk that would be covered either by commercial insurance or by the availability of compensation from public funding would not be considered 'exceptional circumstances', on the basis that an alternative means of assistance is already available. However, it may be that such assistance may not be readily available particularly where the circumstances are sudden, e.g. in the case of severe flooding, and Hardship Relief may therefore still be appropriate.

Each case will be judged on its merits, but generally the following circumstances will not be considered as exceptional for the purposes of Hardship Relief:

- a general market downturn;
- strikes within a business;
- non-domestic property becoming vacant and liable to the unoccupied rate; and
- external market conditions.

External market conditions can include:

- energy costs;
- insurance costs;
- increased interest rates;
- transportation costs;
- strength of Sterling in the European market; and
- increased competition elsewhere.

Section 3 – Details of Hardship

If your application meets the required criteria for exceptional circumstances, you may be asked to provide copies of the following financial information:

- Current and previous 2 years audited accounts;
- Bank statements for the last 3 months;
- Details of income and expenditure over the last 3 months, if not covered in the audited accounts; and
- An outline recovery plan detailing the measures taken to improve your situation, including timescales and projections.

This list is not exhaustive and may vary from case to case.

The Agency will contact you in writing if and when we require financial information.

The information required will depend on the type of business you operate, for example:

- If the business is part of a chain of businesses (2 businesses or more) – you may be asked to provide all of the information outlined above for the whole business i.e. all businesses in the chain;
- If the business is a Limited Company – you may be asked to provide all of the information outlined above for the business; and
- If the business is a Sole Trader – you may be asked to provide all of the information outlined above for the business.

In order to fully assess your case, further financial information may be required.

Please note that failure to supply the information when requested will result in the application for relief being refused.

Section 4 – State Aid

State Aid relates to forms of assistance from a public body, which could have the potential to distort competition and affect trade between member states of the European Union.

State Aid rules apply to all Government support given to businesses and organisations involved in economic activity. Hardship Relief constitutes State Aid and is awarded under de minimis regulations.

The State Aid de minimis regulation allows for aid to be given to a single recipient of up to €100,000 over a rolling three-year period, (or in the case of agricultural aid €3,000) as this is considered to have a negligible impact on competition.

Applications for Hardship Relief will be tested against the provisions for de minimis aid and no relief will be granted above the de minimis limit of €100,000, or in the case of agricultural aid €3,000, depending on how much de minimis aid you have already received.

Any de minimis aid granted over the €100,000 limit, or in the case of agricultural aid €3,000, may be subject to repayment with interest. If you have received any de minimis aid over the last three years (from any source) you should inform us immediately with details of the dates and amounts of aid received.

Potentially any assistance that you may have received from a public body might be a de minimis aid. This could be from central, regional, devolved governments or agencies or a local council.

If you are not sure whether or not any public assistance that you have received is de minimis aid, please contact the body, which granted the assistance to clarify this and provide information about all forms of public assistance you have received in the last three years.

If you are granted Hardship Relief, you will have to declare it when you make any other applications for de minimis aid for the next three years.

Excluded Sectors

Under State Aid regulations, de minimis aid or Hardship Relief can be granted to businesses or organisations in all sectors with the exception of:

- Aid granted to the transport sector;
- Aid linked to the production, processing or marketing of products listed in Annex 1 of the EC Treaty;
- Aid to export related activities;
- Aid contingent upon the use of domestic over imported goods.

Section 5 – Consent for RCA to obtain further information in relation to your application

RCA may need to seek further information from other organisations in order to assess your application. Such organisations could be your local District Council, a Professional Body and/or other Government Departments.

In order for these organisations to provide the required information or view with regard to your case it may be necessary for RCA to pass on details of your application to them.

Please see below the circumstances in which RCA would need to contact these organisations, the type of information that will be made available and required by RCA and the views RCA would be looking for.

District Council

Where an application for Hardship Relief has a wider impact on the locality, District Councils may be asked by RCA to provide a view on the application.

District Councils will not have any decision-making role in relation to applications for Hardship Relief.

In cases that are considered to have a wider impact RCA will ask the relevant District Council for a view on:

- The exceptional circumstances;
- The local impact on the business, including its importance to the District Council area; and
- The impact on the interests of ratepayers in the District Council area.

In order for the District Council to provide these views, RCA will advise them of the name and address of your business and a summary detailing the exceptional circumstances as presented in your application.

Under no circumstances will financial information provided in support of your application be passed to a District Council.

Professional Body

If the exceptional circumstances are satisfied we may request financial information, which we may need to refer to a professional management accountancy body to obtain their views on the information supplied and to confirm if this constitutes financial hardship.

If this is the case, the following details would be forwarded to the professional body:

- name and address of the business;
- financial information provided; and
- an outline recovery plan.

Other Government Departments

Other Government Departments may need to be contacted for further information or to provide a view on the exceptional circumstances presented in the application.

In order for the other Government Departments to provide the required information or view, RCA will advise them of the name and address of your business and a summary detailing the exceptional circumstances as presented in your application.

Under no circumstances will financial information provided in support of your application be passed to other Government Departments.

Section 6 – Declaration

Please sign and date to confirm that you are content with the four statements listed in the Declaration.

Hardship Relief is intended to be temporary and should only apply for the length of time that it takes a business to recover from the exceptional circumstances. If there is a change in the occupancy of the property you must notify the Agency.

Where there is a change of occupier Hardship Relief for the previous occupier will be cancelled and the onus will fall to the new occupier to make a separate application if appropriate.

Section 7 – Contact Details

Please contact the Agency if you have any queries or are having difficulty in obtaining the required information. See contact details below:

Hardship Relief Team
Londonderry House
21-27 Chichester Street
Belfast, BT1 4JB

Telephone: 028 90252505
Fax: 028 90252721
Email: hardshiprelief.rca@dfpni.gov.uk

For Official Use Only

App ID _____

HR Claim No _____

District _____

Ward _____

Rate Collection Agency Hardship Relief Application Form

Section 1 – Your Details (see Section 1 of the Guidance Notes)

Ratepayer Name: _____ Ratepayer Number: _____

Property Address: _____ Property Number: _____

Contact Name: _____

Contact Address: _____

Contact Telephone Number: _____

From what date have you occupied the property? _____

Do you own the property? Yes No

If not, please state the owner's name and address: _____

Are you a tenant? Yes No

Please state length of tenancy _____

If so, please state the landlord's name and address: _____

Nature of Business: _____

Is this a limited company? Yes No

Do you have any other businesses? Yes No

If yes provide details _____

Is your business part of a franchise? Yes No

Section 4 – State Aid (see Section 4 of the Guidance Notes)

Hardship Relief constitutes State Aid and will be given in compliance with the State Aid rules (Commission Regulation (EC) No 69/2001 on de minimis aid). De Minimis State Aid is aid granted to a business by a public body, publicly funded body or a body under public sector control (for further guidance on State Aid please see Section 4 of the Guidance Notes).

Please declare any De Minimis financial assistance that you have received or applied for during the current and previous two years and provide evidence (for example copies of award letters).

Date of application	Date assistance granted	Organisation (name of body that provided assistance)	Nature of assistance (grant, loan etc)	Value of assistance (In Sterling)

Continue on a separate sheet if necessary

Section 5 – Consent for RCA to obtain further information in relation to your application (see Section 5 of the Guidance Notes).

There may be occasions when RCA will need to seek views or information from other organisations in order to assess your application. It may be necessary to pass details of your application to these organisations. **Please see Section 5 of the Guidance Notes for further details.**

RCA require your consent to pass details of your application to these organisations. Please sign below:

Signature: _____

Please note if you do not provide your consent it may result in your application being refused.

Section 6 – Declaration (see Section 6 of the Guidance Notes)

1. I declare that the information I have given in this form is true and complete. If I supply, or allow to be supplied, any documents which I know to be false I may be liable to criminal prosecution.
2. I understand that I must tell RCA of any change in property occupancy.
3. I am aware that I may have to pay rates due, as a result of any overpayment of Hardship Relief that I may receive.
4. I understand that if I do not supply all evidence and information requested this may delay consideration of the application.

APPLICANT'S SIGNATURE: _____ DATE: _____

PRINT NAME: _____

Capacity in which signed (Owner/Director/Manager etc): _____

FOR INFORMATION

Payment of your rate account while awaiting the decision on your Hardship Relief application

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 not approved. If your application for Hardship Relief is successful, monies already paid in respect of the period of award will be refunded as appropriate.

DATA PROTECTION ACT 1998

Please note that the information you provide on this form will be used by RCA for the processing of your Hardship Relief application. Occasionally this information may be passed to other organisations but only when we are required by law to do so or when the disclosure complies with the Data Protection Act 1998.

RCA is under a duty to protect public funds and to this end may use information provided on this form for the prevention and detection of fraud.

RCA may also share this information with other bodies administering public funds for State Aid purposes.

This form should be returned to:

Hardship Relief Team
Rate Collection Agency
Londonderry House
21-27 Chichester Street
Belfast
BT1 4JB

Equality Monitoring of Hardship Relief

The purpose of this form is to gather necessary information to allow the Department of Finance and Personnel (DFP) to effectively monitor the impact of the Hardship Relief policy across different sections of the population in Northern Ireland. There is no statutory obligation on you to complete this form, however the information will enable us to identify any adverse impacts on particular groups of the population and help us refine the policy on the hardship relief scheme where this is considered necessary.

Section 75 of the Northern Ireland Act 1998 places a statutory duty on a public authority in Northern Ireland, when carrying out its functions, to have due regard to the need to promote equality of opportunity; a) between persons of different religious belief, political opinion, racial group, age, marital status or sexual orientation: b) between men and women generally; c) between persons with a disability and persons without; and d) between persons with dependants and persons without.

The information you provide on this form will be used solely for the above purposes. It does not form part of your application for hardship relief and will not be used in deciding whether to award hardship relief to you.

Under the Freedom of Information Act, the public has a right of access to information held by a public authority, upon request. Ordinarily, this would include any information you provide to us. However, if you consider any information in this form to be of a confidential nature, please identify it as such. In the event that a request for information is made, The Department of Finance and Personnel will consult you regarding its release. The Department will then consider whether to withhold this information from public access, based on relevant exemptions as laid out in the Freedom of Information Act, or to release it. For more information on the Freedom of Information Act, see the Department of Constitutional Affairs website, at www.dca.gov.uk.

If you have any queries on the content and/or the completion of this form, please contact DFP Rating Policy Division on 028 91858094 or 028 91277606

Ref. No: _____ (for official use only)

Date Received: _____



Equality Monitoring Form

Please answer the following questions:

Background Information

Which broad industrial group is your business in: (Please tick)

Agriculture	<input type="checkbox"/>	Business & financial services	<input type="checkbox"/>
Mining and Quarrying	<input type="checkbox"/>	Wholesale	<input type="checkbox"/>
Manufacturing	<input type="checkbox"/>	Retail	<input type="checkbox"/>
Construction	<input type="checkbox"/>	Hotels & Restaurants	<input type="checkbox"/>
		Transport, storage & communication	<input type="checkbox"/>
		Other services	<input type="checkbox"/>

What District Council is your business in: _____
What is your Postcode? _____

How many persons do you employ full time? How many persons do you employ part time?

Questions on Section 75 Groups

1. How many of your employees are: Men: Woman:

2. How many of your employees have a disability?

3. How many employees are in each of the following age groups:

16 – 25 26 – 49 50 or Above:

4. How many of your employees have a religious background:

Protestant Catholic Other None

5. How many of your employees are:

White Other ethnic Group

6. How many of your workforce has dependants, that is, a person with main responsibility for a child, or for a person with a Disability, or for a dependant elderly person?

7. Please estimate how many of your employees are:

Married Single (Never Married) Divorced/Separated

Thank you. Please return this form with your hardship relief application.