



Empty Premises Relief

The Empty Premises Relief scheme has been created to help get long term empty retail premises back into business. The rate relief can be applied for from 1st April 2012 until 31st March 2017.

The scheme is primarily intended to bring long term empty shops back into use, helping to regenerate our high streets and core shopping areas.

This fact sheet has been developed to help answers some of your questions.

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

Who will be eligible for the relief?

Any business ratepayer who moves into premises, 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 LPS or from the date of entry into the Valuation List.

How much relief will I receive under the scheme?

The scheme will effectively allow for 50% rate relief for up to a year once a long term empty retail premises becomes occupied.

However, due to European Union (EU) state aid regulations there will be a threshold on the amount of relief. Therefore, the relief awarded will be:

- 50% of the rates chargeable in relation to the net annual value (NAV) of the property; or
- an amount which does not contravene the EU State Aid thresholds.

What is the EU State Aid threshold?

EU obligations dictate that a maximum level of relief can be awarded to businesses over a three year period. The current threshold is a rolling total of 200,000 euro over a three year period. Any grant aid you receive from other sources will count towards this total.

If I rent the property from a Landlord am I still entitled to the relief?

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 reliefs or exemptions while receiving Empty Premises Relief?

No. You are not entitled to any other occupied reliefs or exemptions during the period which Empty Property Relief has been awarded.

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

No, the relief 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 will have to complete an application form and submit this to Land & Property Services with any supporting documentation required.

You will be asked to declare any grant aid which you might have received from other sources on the application form together with any other information or evidence that LPS may require.

You can request the application form by calling the LPS helpline or downloading the form from the website www.nibusinessinfo.co.uk/rates

WRITE TO US AT: Land & Property Services Application Based Rate Relief Team Lanyon Plaza 7 Lanyon Place Town Parks

BELFAST. BT1 3LP



Visit www.nibusinessinfo.co.uk/rates

Dial **0300 200 7801** (calls charged at local rate) and ask for the Application based Rate Relief Team If outside UK, dial **+44 28 9049 5794** Text Relay **18001 0300 200 7801**