

Corporate & Support Services

Business Rates Team Town Hall Stockport SK1 3XE

Online: www.stockport.gov.uk/ndrcontactus

Date; Property Ref: Account Ref:

My Ref: NDR/Discretionary Relief - 2017-18

Dear Ratepayer

State Aid De Minimis Declaration – Support for Pubs Scheme Business Rates Discount Enterprise Zones-Important information.

Earlier this year the Government announced a number of measures to help businesses which had been affected by the revaluation that came into effect from 1st April 2017. The measures included a new relief scheme for pubs with a rateable value of below £100,000. Under the scheme eligible pubs will receive a £1000 discount on their bill. This relief will **only** be applied to bills for 2017/18.

Our records have identified that you may be eligible to receive relief in 2017/18.

State Aid rules exist to avoid public funded interventions distorting competition within the European Union. You should note carefully the requirements needed to comply with the European State Aid rules and if need be, refer to the relevant legislation.

You are being considered for assistance under the De Minimis Regulation (Regulation 1998/2006). The De Minimis Regulation allows an enterprise to receive up to €200,000 De Minimis aid over any period of three fiscal years (as set out in EC Regulation 1998/2006 as published in the Official Journal of the European Union on 28 December 2006).

To establish whether you are eligible to receive De Minimis aid under this scheme you must declare the full amount of 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 a De Minimis aid. This could be from central, regional, devolved governments or agencies or a local authority.

Please complete the Statement of Previous Aid received under the De Minimis exemption (attached) and arrange for a director of your business to sign the declaration. Please return the declaration to the address at the head of this letter. We will use this information to assess your eligibility to receive assistance.

The following is not a comprehensive list of all possible forms of aid. However, it should give you an indication of common forms of aid which you may have been given over the past three 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 please raise your concerns with us as soon as possible.

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 rediscount 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;
- Business Rates Hardship relief payments;
- High Street Support payments.

There are also exclusions to receiving State Aid and the following areas are excluded from received State Aid de minimis.

- Enterprises in road haulage operations for the acquisition of road freight transport vehicles.
- Enterprises in the agriculture sector (with the exception of those active in processing and marketing of agricultural products).
- Enterprises active in the coal sector; to undertakings in difficulty; or for directly exportrelated activities.
- The same costs that are being supported under another block exemption or notified scheme. It is unlawful to provide De Minimis for costs being funded under the State Aid cover of an exemption or notified scheme, if it means the specific allowable aid intensity will be exceeded.
- For the setting up of distribution networks, export aid or provided to businesses which are in difficulty.

You must complete and return this form within 21 days of the date shown at the top of this letter. Please note that we will not be able to process your application for relief without this declaration and assurance.

Enterprise Zone-De Minimis Declaration.

NEZDEC

STATEMENT AND DECLARATION OF PREVIOUS AID RECEIVED UNDER THE DE MINIMIS EXEMPTION

I confirm that has not received any De Minimis aid during the previous 3 fiscal years (this being the current fiscal year and the previous two fiscal years)				
Yes / No				
I confirm that has received the following De Minimis aid during the previous 3 fiscal years (this being the current fiscal year and the previous two fiscal years) Yes/No If yes please provide full details				
Organisation providing	Value of	Date of	Nature of	
the assistance/aid	assistance	assistance	assistance	
Declaration				

I confirm that I have received, read and understood the letter regarding the State Aid De Minimis Regulation sent by the Council.

I confirm that I represent and that the information provided in this is accurate for the purposed of De Minimis exemption.

I understand that ifclaimed incorrectly any Business Rates Discount awarded as part of the Enterprise Zone will be recovered by the Council.

I can confirm that..... is not covered by the exclusions as covered below:

- Enterprises in road haulage operations for the acquisition of road freight transport vehicles.
- Enterprises in the agriculture sector (with the exception of those active in processing and marketing of agricultural products).
- Enterprises active in the coal sector; to undertakings in difficulty; or for directly exportrelated activities.
- The same costs that are being supported under another block exemption or notified scheme. It is unlawful to provide De Minimis for costs being funded under the State Aid cover of an exemption or notified scheme, if it means the specific allowable aid intensity will be exceeded.
- For the setting up of distribution networks or export and is not a business in difficulty as defined by This is defined in section 2.1 of the Community Guidelines and State Aid for Rescuing and Restructuring Firms in Difficulty (2004/C22/02).

	Please sign overleaf.
Business name	
Business address where discount is claimed for. Please also quote property reference given at the head of the letter.	
Name	
Role in company	
Signature	
Date	

Yours sincerely

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Michael J Cullen, BA (Hons), CPFA Borough Treasurer, Corporate & Support Services