



**LONDON BOROUGH OF MERTON**  
Local Taxation Service  
P.O. Box 559  
Merton Civic Centre,  
Morden, Surrey, SM4 5ZT  
Direct Line: 020 8545 - 3919  
E-mail: Business.Rates@merton.gov.uk

**Mandatory/Discretionary Relief Application**

**Property address:**

**Account number :**

Application for relief from National Non-Domestic Rates under sections 43 & 45 (mandatory) and sections 47 & 48 (discretionary) Local Government Finance Act 1988. Use a separate sheet if any questions cannot be answered in the space provided

1. Name of Charity or Organisation: .....

2. Name and address of the person to whom communications should be addressed:

.....  
.....

Telephone No: .....

3. Details of premises for which relief is sought:

(a) Description (e.g. offices, club, etc.) .....

(b) Occupied by .....

(c) What are the premises used for? (please give a full description of the activities carried out at the premises)

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(d) Are the premises used for any purpose other than those of the charity or organisation, if so give full details?  
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.....  
.....

(e) What is the size of your client base .....

(f) What percentage of your clients can you demonstrate are Merton Residents?..... *You should provide evidence of this when returning the form*

4. In the case of empty property please state:

(a) Whether the organisation was the last occupier of the property .....

(b) Whether the organisation intends to be the next occupier of the property .....

(c) Whether the organisation owns the property .....

5. Is the charity registered? YES/NO

If so please give the charity registration number.....

6. Please indicate if you wish to apply for mandatory or discretionary relief, or both

Mandatory  Discretionary  Both

Where the organisation is not a registered charity, you should supply copies of your latest audited accounts and articles or memoranda of association in order to enable us to consider your claim for discretionary rate relief under section 47& 48 of the Local Government Finance Act 1988.

If discretionary relief is being claimed, please fully complete the declaration below before submitting this application

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## Subsidy Control (Formerly known as State Aid)

Declaration for \_\_\_\_\_ (Insert name and business rates account no)

Some business rates relief are a form Subsidy, as a local authority we seek only to provide relief that falls below the Minimal Financial Assistance (MFA) thresholds, the Subsidy Control Act allows an economic actor (e.g. a holding company and its subsidiaries) to receive up to £315,000 in a three-year period (consisting of the current and the two previous financial years)..

*Please complete the following, your application will not be considered without its completion*

### **Subsidy Limit**

#### *Trade and Co-operation Agreement*

1. Providing discretionary relief to ratepayers is likely to amount to a subsidy. Any relief provided by Local Authorities will need to comply with the UK's domestic and international subsidy control obligations (see the BEIS guidance for public authorities which explains the subsidies chapter of the UK-EU Trade and Cooperation Agreement (TCA), World Trade Organisation rules on subsidies, and other international subsidy control commitments).

#### *Minimal Financial Assistance (MFA)*

2. To the extent that a local authority is seeking to provide relief that falls below the Minimal Financial Assistance (MFA) thresholds, the Subsidy Control Act allows an economic actor (e.g. a holding company and its subsidiaries) to receive up to £315,000 in a three-year period (consisting of the 2023/24 year and the two previous financial years). MFA subsidies cumulate with each other and with other subsidies that fall within the category of 'Minimal or Services of public economic interest (SPEI) financial assistance'. BEIS COVID-19 business grants and any other subsidies claimed under the Small Amounts of Financial Assistance limit of the Trade and Cooperation Agreement should be counted under the £315,000 allowance

### **Declaration regarding Subsidy Limit :-**

Has your organisation exceeded the UK Subsidy Allowance limits (which replaced the previous EU State Aid Limit) as outlined above for any period for which discretionary rate relief is being sought?

Yes / No

Signed \_\_\_\_\_ Print Name \_\_\_\_\_

Capacity in which signed ..... Date \_\_\_\_\_

*How we use your information: We will use your personal information in accordance with the requirements of the Data Protection Act 2018. We have a duty to protect the public funds we administer and may use the information you have provided for the prevention and detection of fraud. We may also share this information with other bodies responsible for auditing or administering public funds for these purposes. For further information, visit <http://www.merton.gov.uk/how-we-use-your-information> or contact the Data Protection Officer at: [data.protection@merton.gov.uk](mailto:data.protection@merton.gov.uk)*