



LONDON BOROUGH OF MERTON

National Non Domestic Rates – Application for Hardship Relief

To apply for Hardship Relief please complete this application form in BLOCK CAPITAL LETTERS and return it to the Local Taxation Office, Merton Council, Civic Centre, London Road, Morden, Surrey SM4 5DX together with copies of the following documents:-

- Audited accounts for the past two years (or in the case of a new business, estimates of annual income and expenditure).
- A comprehensive business plan incorporating a brief history of the business.
- A cash flow forecast for a minimum of the next twelve months.

If you require any assistance in completing this form, please contact the Business Rates Team either by telephone 020 8545 3751 or email business.rates@merton.gov.uk

If there is insufficient space to fully answer any question, please use a separate sheet of paper.

1. - Name of Ratepayer -Address of Property on which Relief is claimed.	
2. Ratepayer's address (if different to 1).	
3. Please state the period for which Relief is claimed and the percentage of Relief requested.	
4. What service does the business provide and what area does it serve?	
5. Does the business provide a service to the local community and which is not provided elsewhere in the area?	YES/NO If YES, where is the nearest business providing the same service?
6. Number of persons employed in the business.	Full-Time Part Time
7. How many of these employees live in the Merton Council area?	Full-Time Part Time
8. What factors have led to the business suffering hardship?	
9. What steps or actions have been taken to improve the situation?	
10. What are the consequences for the business if the Council declined to grant some or all of the Relief requested?	

11. What are the consequences for the local community if the Council declined to grant some or all of the Relief requested	
12. Is the business receiving (or requesting) financial assistance from any other source?	YES/NO If YES, please give details.
13. Does the business have any other debts which may result in a creditor taking action to enforce recovery or commence insolvency proceedings?	YES/NO If YES, please give details.
14. Please state any other information which you consider is relevant to support your application for Hardship Relief.	

I apply for Hardship Relief and I declare that the information given on this form and any supporting documents is correct.

I authorise the Local Taxation Office to make any enquiries necessary to verify the information stated

I enclose copies of the following:

- Past two years audited accounts (or in the case of a new business, an estimate of annual income and expenditure).
- The Business Plan.
- A Cash Flow forecast for a minimum of the next twelve months.

If any of the above documents are not enclosed with your application, you should explain why it is not available.

I understand that I am not entitled to withhold the payment of rates pending the determination of this application.

Signed Name of Signatory

Capacity in which signed Date

Email addressDaytime Telephone Number

Before submitting this application you **must** complete the declaration below before submitting this application

Subsidy Control (formerly known as State Aid)

Declaration for _____

(Please insert name and business rates account no)

Some business rates discretionary relief are a form of 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 and sign the following, your application will not be considered without this form being completed

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 _____

Date _____

DATA PROTECTION – Personal information held for Business Rate purposes will be held and used in accordance with the requirements of the Data Protection Act 2018. To assist the Council in the prevention and detection of fraud so that it can protect the public funds it administers, the Council may use information provided for Business Rate purposes within this Authority for data matching purposes. It may also data match information provided for Business Rate purposes with other public bodies that regulate, administer or are in receipt of public funds for the purposes of the prevention and detection of fraud