

Non-Domestic Rates – Retail, Hospitality and Leisure (Islands and Remote Areas) Relief Application



You should use this form to apply for rates relief under the 2026 Islands and Remote Areas – Retail, Hospitality and Leisure Relief (Scotland).

1. Your details:	
Full name:	
Contact number:	
Email address:	

2. Principal business details:			
Business Name:			
Business address:		Post code:	

3. Non-Domestic subjects in Orkney:		
Please list the properties that you own, lease or are otherwise entitled to occupy (whether occupied or unoccupied (please indicate)) for Retail, Hospitality and Leisure purposes in Orkney:		
Property Reference:	Property Address:	Qualifying class (please indicate – Retail, Hospitality or Leisure):

4. Non-Domestic subjects out with Orkney:		
If you are liable for any other business premises in Scotland, outside of Orkney, please provide details of these, and detail any relief which has been granted on each:		
Property Reference:	Property Address:	Relief Applied:

4. Self-catering holiday accommodation only:

Short-term letting license number:

5. Subsidy rules under the Subsidy Control Act 2022:

Some reliefs are affected by subsidy control rules which may be offered as a Minimum Financial Assistance (MFA) subsidy under the Subsidy Control Act 2022.

MFA is capped at a maximum of £315,000 over a three-year period – cumulated over the current and previous two financial years.

To ensure that the Council complies with the subsidy regime, it may be required to cap relief at the MFA maximum limit. This may depend on:

- The level of other public sector assistance received by your entity.
- Whether or not you have an interest in any business with other properties is in receipt, or eligible, for one of the existing rate relief schemes.

Please note that not all grants or reliefs are considered to be capped in this way.

You must consider whether you have already received support from any public sector body in the current financial year and the two financial years immediately preceding this. The Council will determine this from the completed Subsidy Information Declaration Form at Annex A.

Have you (i.e. your business/es) received public sector assistance over the last 3 years (current and previous two accounting years of your business/es), that in total would exceed £315,000, or would you expect to exceed that threshold if this relief were granted to you (please tick)?

Yes:

No:

If yes – you need to complete a 'Subsidy Information Declaration Form' which will be sent to you.

6. Declaration:

Please read this declaration carefully before you sign and date it:

- I am, or am duly authorised by, the Ratepayer to make the application.
- I declare that the information given on this form is correct and complete to the best of my knowledge.
- I authorise the Council to make any necessary enquiries to check the information.
- I authorise the Council to cross-check the information with other Councils in Scotland.
- I undertake to advise the Council of any change of circumstances, including the occupation / vacation of any other property I may occupy in Scotland which may affect liability for Non-Domestic Rates Relief.
- I understand that if I give information that is incorrect or incomplete or fail to report changes in circumstances, I (or the Ratepayer I represent) may be prosecuted.
- I understand that the Council will reclaim any incorrectly awarded Non-Domestic Rates Relief.

Signature:

Date:

Please direct any enquires and return completed forms to:

- **Revenues, Orkney Islands Council**, Council Offices, Kirkwall, Orkney, KW15 1NY.
- **Telephone:** (01856) 873535 extension 2133 (Direct Dial 01856 886322)
- **Email:** revenues@orkney.gov.uk

Internal use only:

Property reference:

Form issued:

Input by:

Date:

Reviewed June 2026