

# Hardship Relief

## Guidance Notes



Land & Property Services  
Seirbhísí Talún agus Maoine

**The Guidance Notes below will assist you with your application for Hardship Relief. Hardship Relief is only for non-domestic properties and is only intended to assist businesses recover from a temporary crisis.**

## General information

Hardship Relief will only be granted for non-domestic properties. The following properties are excluded from the Hardship Relief Scheme by the Hardship Regulations:

- Properties used solely for, or in connection with, the parking of motor vehicles;
- Properties used solely for exhibiting advertisements;
- Properties used solely for, or in connection with telecommunications masts and towers; and
- Properties used solely for, or in connection with automatic teller machines.

You should continue to pay your rate account while your application is being considered. This will enable you to reduce the amount owing if your application is not approved. If your application for Hardship Relief is successful monies already paid in respect of the period of award will be refunded as appropriate.

## How will my application be assessed?

In order to assess your application for Hardship Relief, Land & Property Services (LPS) will firstly consider whether exceptional circumstances exist and secondly if, as a direct result of these circumstances, your business or organisation would suffer hardship if rates were not remitted.

If the circumstances are not deemed to be exceptional your application will be refused.

If the exceptional circumstances criteria are satisfied, financial information will be requested in order to support your application. If this is the case you will receive a request in writing.

In order to assess your application, information may be required from other organisations.

Once LPS has gathered all the information required a decision on whether to award Hardship Relief will be made.

If you do not agree with the decision you have the right to ask LPS to review your case within one month of the date of the notification letter. If you still remain dissatisfied with the decision you have the right to challenge it by way of Judicial Review.

# Guidance Notes on completing the form

## Section 1 – Your Business Details

Your ratepayer and occupancy IDs can be found on the top of your rate bill.

## Section 2 – Details of Exceptional Circumstances

All applications will primarily be assessed on whether the circumstances resulting in Hardship are considered to be exceptional. If the circumstances are not deemed to be exceptional your application will be refused at this stage.

### **Exceptional circumstances will usually be:**

- External to the ratepayer;
- Beyond normal business risk;
- Unavoidable; and
- Unforeseen.

Generally, external risk that would be covered by compensation from public funding would not be considered 'exceptional circumstances', on the basis that an alternative means of assistance is already available. However, it may be that such assistance may not be readily available particularly where the circumstances are sudden, eg in the case of severe flooding, and Hardship Relief may therefore still be appropriate.

### **Each case will be judged on its merits, but generally the following circumstances will not be considered as exceptional for the purposes of Hardship Relief:**

- A general market downturn;
- Strikes within a business;
- Non-domestic property becoming vacant and liable to the unoccupied rate; and
- External market conditions.

### **External market conditions can include:**

- Energy costs;
- Insurance costs;
- Increased interest rates;
- Transportation costs;
- Strength of Sterling in the European market; and
- Increased competition elsewhere.

## Section 3 – Details of Hardship

### **If your application meets the required criteria for exceptional circumstances, you may be asked to provide copies of the following financial information:**

- Current and previous two years audited accounts/daily receipts summaries;
- If the business is less than one year old, provide estimates of annual income;
- Bank statements for the last three months;
- Details of income and expenditure for the three months prior to and the three months after the exceptional circumstances occurred, if not covered in the audited accounts; and

- An outline recovery plan detailing the measures taken to improve your situation, including timescales and projections.

This list is not exhaustive and may vary from case to case.

Land & Property Services (LPS) will contact you in writing if and when we require financial information.

**The information required will depend on the type of business you operate, for example:**

- If the business is part of a chain of businesses (two businesses or more) – you may be asked to provide all of the information outlined above for the whole business ie all businesses in the chain.
- If the business is a Limited Company – you may be asked to provide all of the information outlined above for the business.
- If the business is a Sole Trader – you may be asked to provide all of the information outlined above for the business.

In order to fully assess your case, further financial information may be required.

**Please note that failure to supply the information when requested will result in the application for relief being refused.**

## Section 4 - Insurance

Generally, external risk that would be covered by commercial insurance would not be considered “exceptional circumstances”, on the basis that an alternative means of assistance is already available.

## Section 5 – Declaration

**Please sign and date the Declaration.**

Hardship Relief is intended to be temporary and should only apply for the length of time that it takes a business to recover from the exceptional circumstances. If there is a change in the occupancy of the property you must notify LPS.

Where there is a change of occupier Hardship Relief for the previous occupier will be cancelled and the onus will fall to the new occupier, to make a separate application if appropriate.

## Section 6 – Contact Details

Please contact LPS if you have any queries or are having difficulty in obtaining the required information.

Application Based Rate Relief Team  
Land & Property Services  
Lanyon Plaza  
7 Lanyon Place  
Town Parks  
Belfast. BT1 3LP

**Telephone:** 0300 200 7801 (calls charged at local rate)  
**Telephone:** +44 28 9067 5501 (if outside NI)  
**Text Relay:** 18001 0300 200 7801  
**Email:** applicationbased.raterelief@finance-ni.gov.uk

# Hardship Relief

## Application Form



Land & Property Services  
Seirbhísí Talún agus Maoine

**This form is only for non-domestic properties and is only intended to assist businesses recover from a temporary crisis.**

Please complete in CAPITAL LETTERS using black ink.

If you need help completing this form or require it in a different language or format, please dial 0300 200 7801 (calls charged at local rate). Dial 18001 0300 200 7801 for Text Relay.

### SECTION 1 - YOUR DETAILS (See section 1 of Guidance notes)

1.1 Ratepayer Name

1.2 Ratepayer ID

1.3 Occupancy ID

1.4 Property address



Postcode

1.5 Contact name

1.6 Contact address



Postcode

1.7 Contact telephone number

1.8 Contact e-mail

1.9 From what date have you occupied the property?

DD/MM/YY

1.10a Do you own the property? Yes  No

1.10b If you have answered NO, please state the owner's name and address:




Postcode

1.11a Are you a tenant? Yes  No  (if you answered No please go to question 1.12)

1.11b Please state length of tenancy:

Years

Months

1.11c If you are a tenant please state landlord's name and address:

	Postcode

1.12 Nature of business:

--

1.13 Is this a limited company? Yes  No

1.14a Do you have any other businesses? Yes  No

1.14b If YES please provide details: (if you answered No please go to question 1.15)


1.15 Is your business part of a franchise? Yes  No

---

## SECTION 2 - DETAILS OF EXCEPTIONAL CIRCUMSTANCES

Hardship Relief can only be awarded if as a direct result of exceptional circumstances (see Section 2 of the Guidance Notes for examples of what will and will not constitute exceptional circumstances).

2.1 On what date did the exceptional circumstances occur?

DD/MM/YY

2.2 Please provide details of how your business has been adversely affected by exceptional circumstances (continue on a separate sheet if necessary).

--

**(2.2 continued)**

---

**SECTION 3 - DETAILS OF HARDSHIP** (See Section 3 of the Guidance Notes)

3.1 Please explain how the exceptional circumstances has adversely impacted your business. Please include copies of your current and previous two years audited accounts / daily receipts summaries to support your application.

(3.1 continued)

---

**SECTION 4 - INSURANCE** (See Section 4 of Guidance Notes)

4.1 Is your business covered by insurance? Yes  No

4.2 What does your insurance cover?

4.3 Are you making an insurance claim? Yes  No

## SECTION 5 - DECLARATION (See Section 5 of the Guidance Notes)

1. I declare that the information I have given in this form is true and complete.
2. I understand that I must tell LPS of any change in property occupancy.
3. I am aware that I may have to pay rates due, as a result of any overpayment of Hardship Relief that I may receive.
4. I understand that if I do not supply all evidence and information requested, this may delay consideration of the application.

**Applicant's Signature**

**Date**

DD/MM/YY

**Print name**

**Position in company**

## FOR INFORMATION

### Payment of your rate account while awaiting the decision on your Hardship Relief application.

You should continue to pay your rate account while your application is being considered. This will enable you to reduce the amount owing if your application is not approved. If your application for Hardship Relief is successful, monies already paid in respect of the period of award will be refunded as appropriate.

## DATA PROTECTION AND PRIVACY

Please note that the information, which you provide, on this form will be used by the organisation for the assessment and collection of rates. Occasionally this information may be passed to other organisations but only when we are required by law to do so or when the disclosure complies with the General Data Protection Regulation 2016 and/or the Data Protection Act 2018.

For more information please go to:

<https://www.finance-ni.gov.uk/publications/lps-privacy-notice>

## SECTION 6 - CONTACT US (please return completed form to address/e-mail below)

### Application Based Rate Relief Team

Land & Property Services  
Lanyon Plaza  
7 Lanyon Place  
Town Parks  
Belfast. BT1 3LP

**Telephone:** 0300 200 7801

(calls charged at local rate)

**Telephone:** +44 28 9067 5501 (if outside NI)

**Text Relay:** 18001 0300 200 7801

**Email:** applicationbased.raterelief@finance-nigov.uk

**FOR OFFICIAL USE ONLY**  
**HR CLAIM NUMBER**