

# COVID-19 Additional Relief Fund (CARF) Application Form

The Covid-19 Additional Relief Fund is for business rate payers who have been adversely affected by the pandemic and have been unable to adequately adapt to that impact. The relief is available to reduce chargeable amounts in respect of 2021/22.

Before completing this form please read the notes and policy which can be found at [www.westoxon.gov.uk/business-and-licensing/business-rates-and-rate-relief/](http://www.westoxon.gov.uk/business-and-licensing/business-rates-and-rate-relief/)

Please complete the form with as much detail as possible to enable your application to be considered and return it to [local.taxation@westoxon.gov.uk](mailto:local.taxation@westoxon.gov.uk) no later than 5pm on 31 July 2022.

If you are making an application for more than one property you must complete a separate application for each property

## Applicant details

### 1. Business rates account number

Please ensure that this number is entered correctly. It is the account number on your business rates bill.

### 2. Business address line 1

### 3. Business address line 2

### 4. Business address line 3

### 5. Business post code

## 6. Full Name of business ratepayer

This is the name of the individual, partnership, organisation or business in occupation of the business premises for which COVID-19 Additional Relief Fund (CARF) is sought. This should be recorded as the legal entity followed by the trading name where applicable.

## 7. What type of business are you?

Please enter one from the following list in the box below:

- **charity / community amateur sports club**
- **limited company**
- **partnership**
- **sole trader**
- **other – please specify**

## 8. If the business is a company or charity please state the registration number

## 9. When was the business established

## Impact of the coronavirus pandemic on your business

The details you provide in this section must be accurate to your knowledge. You may be asked at any point to provide documentation to verify the information you have supplied so please ensure this is readily available. It is a criminal offence to supply false information in order to reduce a tax liability.

## 10. Please confirm the economic sector your business primarily deals in

For example, leisure, wholesale, construction, supporting hospitality and retail

## 11. What is your business premises primarily used for?

This relates to the use of the premises under the billing account number quoted at the beginning of the application. For example, storage, distribution etc.

**12. How did the pandemic affect your business's ability to trade?**

**13. How did the coronavirus pandemic impact the use of this property?**

**14. Please explain why your business was not able to adequately adapt to the coronavirus pandemic?**

**15. What was your turnover for the period 01/04/2019 - 31/03/2020**

**16. What was your turnover for the period 01/04/2020 - 31/03/2021**

**17. What was your turnover for the period 01/04/2021 - 31/03/2022**

Please provide your anticipated turnover if this information is not yet available

## Subsidy control

The CARF scheme is subject to the subsidies chapter within the UK-EU Trade and Cooperation Agreement (TCA). However, for CARF there is an exemption for subsidies under the value of approximately £2,243,000 per economic actor (broadly speaking, for example, a holding company and its subsidiaries). This allowance comprises 325,000 Special Drawing Rights (at current exchange rates about £343,000) for Small Amounts of Financial Assistance and a further £1,900,000 for COVID-19 related subsidy.

Therefore, to be awarded CARF you must **not** have claimed over the period 2019/20 to 2021/22 more than £2,243,000 from schemes which fell within the Small Amounts of Financial Assistance or COVID-19 related allowances. COVID-19 business grants you have received from local government should count towards this limit. Further details of subsidy control can be found at: [www.gov.uk/government/publications/covid-19-additional-relief-fund-carf-local-authority-guidance](http://www.gov.uk/government/publications/covid-19-additional-relief-fund-carf-local-authority-guidance)

### You must indicate:

- If you have not to date received any subsidy which fell within the Small Amounts of Financial Assistance or COVID-19 related allowances, confirm this in your application, or
- If you have received other such subsidies, then you should provide the name and total value of those subsidies.

You must not apply for CARF using this form if you have already exceeded the £2,243,000 allowance. However, we will still consider applications for support under the CARF scheme if you have reached this limit provided you can evidence that you:

- Intend to use the support to fund uncovered fixed costs (costs not covered by profits for insurance etc.) during the period of COVID-19. Economic actors may claim for up to 70% of their uncovered costs (although this 70% limit does not apply to small businesses with less than 50 employees and less than £9 million turnover where the limit is instead 90%), and
- Have shown a decline in turnover of at least 30% within the April 2020 to March 2021 period, compared to the same 2019 to 2020 period.

You may claim up to a further £10 million of additional allowance (on top of the £2,243,000) if you meet the above tests and you have not claimed any other support from the additional allowance up to an aggregate £10 million limit (such as from the COVID-19 business grants).

### **18. To date, have you received any subsidy which would count as Small Amounts of Financial Assistance or COVID-19 related allowances?**

You must answer yes or no to this question

### **19. If you answered yes to question 18 has the total amount of subsidy received by the businesses any exceeded the Small Amounts of Financial Assistance or COVID-19 related allowances (up to £2,243,000)?**

You must answer yes or no to this question

If the business has already reached/exceeded the £2,243,000 allowance permitted under the Small Amounts of Financial Assistance Allowance and COVID-19 Additional Relief Fund Allowance do not complete this form and contact [local.taxation@westoxon.gov.uk](mailto:local.taxation@westoxon.gov.uk).

## Declaration

**20. I confirm that the requirements under the CARF subsidy allowance within this form have been read and understood. I confirm that the business meets all the criteria detailed in the guidance and by receiving this relief the business will not be in breach of any part of the Subsidy Allowance legislation and is therefore eligible to receive further assistance**

You must answer yes or no to this question

### 21. Name of individual completing this form

Please state the full name, including middle name(s) (no initials), and (if applicable) position within the business / organisation

<b>Name:</b>
<b>Position:</b>
<b>Date:</b>

### 22. Contact telephone number

### 23. Contact email address

## Fraud and data sharing

The government and West Oxfordshire District Council will not tolerate any business falsifying their records or providing false evidence to gain this discount, including claiming support above these thresholds. A ratepayer who falsely applies for any relief, or provides false information or makes false representation in order to gain relief may be guilty of fraud under the Fraud Act 2006.

By applying for a COVID-19 Additional Relief, all applicants give authority to West Oxfordshire District Council to share data for efficient system administration and to protect public funds. This may include sharing data with the Counter Fraud and Enforcement Unit, other Local Authorities and Government departments.