

Application for Small Business Rate Relief

Please complete the boxes below and then sign the declaration.

Date of issue:

Return by:

Property Reference No:

Rateable Value:

1. PROPERTY DETAILS

(a) The business property that you occupy for which Small Business Rate Relief is sought:

Address:

Rateable Value:

(b) Other business properties that you occupy in England. If there are no other properties, please state 'NONE':

i) Address:

Rateable Value:

ii) Address:

Rateable value:

2. DECLARATION

I confirm that the properties listed in box 1 are the only properties in England which are occupied:

Ratepayer:

Signature of ratepayer/person authorised to sign:

Print name:

Capacity of person signing:

Dated:

Important: If relief is awarded, you are under a duty to inform the Business Rates Section within 14 days of any changes which may affect entitlement to Relief

SMALL BUSINESS RATE RELIEF – GUIDANCE NOTES

The Government introduced the Small Business Rate Relief (SBRR) scheme to ease the National Non Domestic Rate (NNDR) burden on small businesses. If you think that you may qualify after having read the notes below, please complete the application form and return to this office at the address shown, as soon as possible.

1. The Rateable Value (RV) of the property that you occupy for business purposes is assessed by the Valuation Office Agency (VOA). The VOA is an agency of Her Majesty's Revenues and Customs and is independent from the Council. Their telephone number is 03000 501501. You can check your Rateable Value on the VOA website: www.gov.uk/correct-your-business-rates
2. Ratepayers of eligible properties which have been assessed with an RV of £12,000 or less (from 1st April 2017) will receive 100% relief. For properties assessed at £12,001 to £14,999, tapered relief will be awarded, decreasing to 0% relief for properties with an RV of £15,000 or above.
3. Ratepayers who have a property assessed with an RV between £15,000 and £50,999 will not receive any SBRR, but their liability will be based on a lower non-domestic (small business) rating multiplier. This is applied automatically, and those properties assessed with RVs of £51,000 or more will pay their bills based on the higher (standard) non-domestic multiplier. The lower non-domestic rating multiplier will also be used to calculate the amount due for all properties assessed with an RV below £15,000
4. The criteria for qualifying for SBRR are as follows:
 - a) The RV of the property (assessment) must be within the above thresholds.
 - b) The property must meet the criteria for every day for which the relief is being claimed.
 - c) Relief will only be awarded to ratepayers with either:
 - (i) Only one occupied property in England; or
 - (ii) One main property and other additional properties in England, provided that those additional properties have RV's of less than £2,900 each and that the total RV of all the properties added together is less than £20,000
 - d) Subject to a) and b) above, if an additional property is occupied, relief on the original property may be retained for up to one year only; however, no relief will be available on the second property.
5. Relief will be granted to one property (assessment) only. The bill will be calculated on a daily basis as long as the qualifying criteria are met. Additional properties, as detailed above, will not attract relief and their bills will be calculated using the lower multiplier. In summary, if the ratepayer occupies more than one property, their entitlement to relief is dependant on the RVs of the other properties they occupy.
6. Where the ratepayer occupies properties in more than one area, if the RV of a property outside of the area of the Council granting relief goes up, the ratepayer must notify that Council of the increase. If a ratepayer is uncertain about which Council any of the properties they occupy are situated in, they should contact the Council which grants the relief.
7. If a ratepayer is entitled to charitable relief (80%) or rural rate relief (50%), they will not be entitled to SBRR. Any transitional relief will be applied before the SBRR.

Note: Any information supplied may be shared with other departments within the Council