# SMALL BUSINESS RATE RELIEF APPLICATION FORM

|  |  |  |
| --- | --- | --- |
| Ratepayers Details | | |
| Name: | | |
| Address: | | |
|  | | |
|  | | |
| Fax no: | Tel no: | Email address: |

Please enter the full address of the property for which relief is sought-

|  |
| --- |
| Address for relief: |
|  |
|  |
|  |

Please enter dates for which relief is sought

|  |  |
| --- | --- |
| Date from: | Date to: |

Do you occupy any other business premises in England Yes/No

(Please read the note overleaf on occupying more than one property) If yes, please provide details in the box below. Continue on a separate sheet if necessary.

|  |  |
| --- | --- |
| **Full Postal Address** | **Rateable Value (if known)** |
|  |  |
|  |  |

A condition of entitlement is that the ratepayer must notify the billing authority of particular changes in circumstances that may affect their relief within four weeks starting on the day after the change occurred. (see overleaf)

|  |  |  |  |
| --- | --- | --- | --- |
| **Declaration: I declare that the information given is correct to the best of my knowledge and belief.** | | | |
| Signed | Date | | Daytime Telephone No |
| Print Name | | Capacity in which signed (e.g. Ratepayer, partner, director or any other capacity) | |

**Please note: It is a criminal offence for a ratepayer to give false information when making an application for small business rate relief**

The information you provide on this form is subject to the provisions of the Data Protection Act 1998. The details may be shared with other departments within the council in accordance with the provisions of the Act.

# SMALL BUSINESS RATE RELIEF SCHEME

This scheme was introduced from 01 April 2005. To qualify, the property must be within the rateable value thresholds details below on the 01 April and each chargeable day of the financial year. The ratepayer must also meet the eligibility criteria.

**Eligibility**

A ratepayer who occupies only one property in England where the rateable value (RV) is less than £12,000 will be eligible for the relief. In addition to relief, the rate bill will be calculated using the small business non-domestic rating multiplier, which will be lower that the standard non-domestic rating multiplier.

A ratepayer who occupies only one property in England where the rateable value (RV) is between £12,000 and £17,999 will not be entitled to relief but bills will be calculated using the small business non-domestic rating multiplier which will be lower that the standard non-domestic rating multiplier.

# Occupying more than one property

A ratepayer occupying more than one property can apply for relief on the main property provided the additional properties occupied have rateable values of less than £2,600 each and the total rateable value of all the properties is less than £18,000. If the rateable value of the main property is between £12,000 & £17,999 relief will not be granted but the bill will be calculated using the small business non-domestic rating multiplier.

Relief will be awarded on the main property only, based on its rateable value. No relief will be granted in respect of the additional properties and the standard non-domestic rating multiplier will be used in calculating bills for these properties.

**Changes in circumstances**

A condition of entitlement to relief will be that the ratepayer must notify the billing authority of particular changes in circumstances that may affect their entitlement to the relief, within 4 weeks starting on the day after the change occurred. These changes are: increases in the rateable value of a property occupied by the ratepayer which is not in the area of the billing authority granting Small Business Rate Relief – these changes will have to be notified in writing; and the ratepayer coming into occupation of any property which is not mentioned in their application for relief – these changes will have to be notified through a fresh application for Small Business Rate Relief.

Failure to notify the billing authority will mean that the ratepayer will no longer be entitled to the relief.

# Guide to amount of small business rate relief

|  |  |
| --- | --- |
| RV | **Relief** |
| £1 - £5,999 | 50% relief and bills calculated using the small business non- domestic rating multiplier |
| £6,000 - £11,999 | Relief will be reduced from 50% on a sliding scale of 1% per £120 of rateable value. Bills will be calculated using the small business non-domestic rating multiplier. |
| £12,000 - £17,999 | No relief but bills will be calculated using the small business non-domestic rating multiplier |

# Cost of small business rate relief

The small business rate relief scheme will be funded by those ratepayers not eligible for relief whose bills will be calculated using the standard non-domestic rating multiplier which will be higher than the small business non-domestic rating multiplier.

# Small business relief will not apply in the following cases

* Ratepayers in occupation of properties with a rateable value of £18,000 or more
* Ratepayers in occupation of more than one property and the criteria in respect of one main property and additional properties is not met
* Empty properties – business rates at 100% of the full charge will be payable on all empty properties with a value of £2,600 and above
* Properties in receipt of mandatory relief – small business relief cannot be awarded in addition to other mandatory relief

In these cases the standard non-domestic rating multiplier will be used to calculate rate bills.