

# APPLICATION FOR SMALL BUSINESS RATE RELIEF

Article 4 of the Non-Domestic Rating (Small Business Rate Relief) (England) Order 2004 (as amended)

## DETAILS OF THE RATEPAYER APPLYING FOR SMALL BUSINESS RATE RELIEF:

**Name:** \_\_\_\_\_

**Address:** \_\_\_\_\_

\_\_\_\_\_

**Business Rate Account:** \_\_\_\_\_

**Telephone Number:** \_\_\_\_\_

**Fax number:** \_\_\_\_\_

(Where applicable)

**Mailing address:** \_\_\_\_\_

(If different from above)

**E-mail address:** \_\_\_\_\_

(Where applicable)

**PLEASE STATE THE VALUATION PERIOD  
OR THE PARTIAL VALUATION PERIOD  
FOR WHICH YOU ARE CLAIMING:**

2007/08 to 2009/10

## SECTION 1 – FIRST APPLICATION

**IF THIS IS YOUR FIRST APPLICATION IN THE VALUATION PERIOD IN RESPECT OF  
A BUSINESS PROPERTY THAT YOU OCCUPY, PLEASE GIVE DETAILS OF THE  
OCCUPIED PROPERTY FOR WHICH YOU ARE CLAIMING RELIEF:**

**Full Address:** \_\_\_\_\_

\_\_\_\_\_

**DETAILS OF ANY OTHER BUSINESS PREMISES IN ENGLAND WHICH YOU OCCUPY:**

If none, please state not applicable.

**Full Address:** \_\_\_\_\_

Continue on a separate  
sheet if you occupy more  
than one additional property

\_\_\_\_\_

\_\_\_\_\_

## SECTION 2 - CHANGE OF CIRCUMSTANCES

You must notify the Council of particular changes in circumstances that may affect your entitlement to Small Business Rate Relief, within **four weeks** starting on the day **after** the change occurred. Please see the enclosed explanatory notes for details.

**IF YOU HAVE STARTED TO OCCUPY AN ADDITIONAL BUSINESS PROPERTY SINCE MAKING YOUR ORIGINAL APPLICATION FOR RELIEF IN A VALUATION PERIOD PLEASE ENTER THE APPROPRIATE INFORMATION BELOW:**

GIVE DETAILS OF ANY ADDITIONAL BUSINESS PREMISES IN ENGLAND WHICH YOU HAVE STARTED TO OCCUPY SINCE MAKING YOUR ORIGINAL APPLICATION FOR THE VALUATION PERIOD:

**Full Address:**

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**Date of occupation:**

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## DECLARATION

- I confirm that the properties listed in Section 1 overleaf are the only properties in England occupied by  
[insert name of ratepayer].....

**OR**

- I confirm that the changes listed in Section 2 above are the only changes relating to the properties in England occupied by  
[insert name of ratepayer].....

and the date of those changes has been accurately recorded.

\*Delete as appropriate

Signature of the ratepayer or person  
Authorised to sign on behalf of the ratepayer:

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Capacity of the person signing:

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Date:

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## **NOTES – Please read carefully before completing your application and keep them as they contain important information regarding your claim.**

### **What is small business rate relief?**

The small business rate relief scheme is funded through a supplement on the rate bills of those businesses not eligible for the relief. The supplement is built into the standard non-domestic rating multiplier. A lower small business non-domestic rating multiplier is used to calculate the bills for ratepayers who are eligible for relief.

Relief of 50% of the rates payable is available for ratepayers occupying single business properties with a rateable value up to and including **£5,000**. The percentage of relief reduces on a sliding scale, according to the rateable value of the property, until it is 0% for properties with a rateable value of **£10,000**.

Eligible ratepayers of business properties with rateable values between **£10,000** and **£14,999** (£21,499 in Greater London) **do not** get a percentage reduction in their bills but **do** still have their bills calculated using the lower small business non-domestic rating multiplier.

Ratepayers in receipt of mandatory charitable rate relief or mandatory rural rate relief are **not** eligible for small business rate relief.

### **How is entitlement to small business rate relief determined?**

Small business rate relief can only be claimed for one property.

It should be noted that, for any particular day, the Council will disregard occupation of an additional property in England where –

- a) Its rateable value shown in the local non-domestic rating list for that day is not more than £2,199; and
- b) The aggregate rateable value on that day of all the properties you occupy in England is not more than £21,499 (where the property for which relief is sought is situated in Greater London) or £14,999 (where the property for which relief is sought is situated outside Greater London).

Therefore, if you occupy more than one property, your entitlement to relief is dependant on the rateable values of the other properties you occupy.

### **Domestic Properties**

Domestic properties do not affect entitlement to Small Business Rate Relief, so you do not need to put down details of your home.

### **Empty Properties**

Business properties that are empty are not counted when deciding whether you are eligible for relief. However, you should advise the Council by completing Section 2 of the application form if you occupy such a property at a later date.

### **How do I apply?**

A first application for relief in a valuation period in respect of a property should be made by completing Section 1 of this form (Section 2 is not applicable) and all properties in England **occupied** by you must be listed.

Where you start to occupy an additional property after making an application but wish to continue receiving relief in respect of the original property, a fresh application must be made by completing Section 2 (Section 1 need not be completed). The appropriate part of the declaration must also be completed and the part which is not applicable must be deleted.

### **Valuation Periods**

A valuation period is the period of five years for which a local non-domestic rating list is in force (i.e. the period between revaluations of non-domestic properties) and if you do not take up occupation of any additional properties you will not need to apply for relief more than once in each valuation period.

### **Changes of Rateable Value**

Where you occupy properties in more than one area, if the rateable value of a property outside of the area of the billing authority granting the relief goes up, you must notify that billing authority of the increase. **This does not require a fresh application but must be done in writing.**

If you are uncertain about which billing authority area any of the properties you occupy is in, contact the authority which grants the relief.

### **Who should sign the application form?**

The application must be signed by the ratepayer or a person authorised to sign on behalf of the ratepayer. This means, where the ratepayer is –

- a) A partnership, a partner of that partnership;
- b) A trust, a trustee of that trust;
- c) A body corporate, a director of that body, and

In any other case, a person duly authorised to sign on behalf of the ratepayer.

**Warning – it is a criminal offence for a ratepayer to give false information when making an application for small business rate relief.**