

Account ref:

Date:

Dear Non Domestic Ratepayer

**NON DOMESTIC RATES - SMALL BUSINESS RELIEF 2010/2015**

Eligible businesses with rateable values of below £6,000 can get 50% rate relief on their liability. This relief will decrease on a sliding scale of 1% for every £120 the rateable value is over £6,000, up to a maximum of £11,999.

The relief is available to ratepayers with either:

- one property, or
- one main property and other additional properties, providing the additional properties do not have individual rateable values of more than £2,599, and the combined rateable value of all the properties is under £17,999 (or £25,499 in London). The threshold for the combined rateable value is dependent on the location of the main property.

In addition to this relief on liability, eligible businesses with rateable values of between £12,000 and £17,999 (or between £12,000 and £25,499 in London) will have their liability calculated using the small business multiplier.

The Small Business Rate Relief scheme will be funded by a supplement on the rate bill of those businesses not eligible for the relief. This supplement is built into the standard multiplier. Please see attached notes for further information.

Relief is no longer available for 2005/10 unless your liability has commenced as a result of an alteration to the Rating List. If this is the case and you wish to apply for relief for these years please contact this department and request a form.

Yours sincerely

Revenues Section

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**FORM OF APPLICATION**

**1 a) State the full names of all ratepayers, their home addresses, telephone numbers and e-mail addresses(where applicable)(Use a separate piece of paper if necessary):-**

Full Name(s) .....

Address (home) .....

Fax No. .... Tel No.....

E-mail address .....

**b) State the valuation period or, the partial valuation period for which relief is sought:-  
(ie 2010/15)**  
.....

**2 If the application is the first application in the valuation period (ie 2010/15) in respect of a hereditament (property/land), give the full address of :-**

a. the hereditament (property/land) for which small business relief is sought:-  
.....

b. state the address of any other property you receive a Non Domestic rates bill for:-  
**(do not leave blank)**  
.....

PLEASE COMPLETE THIS DECLARATION HERE, AND SIGN AT 4

**\*I confirm the hereditaments listed in paragraph 2 are the only hereditaments in England occupied by:-** (insert name of all ratepayer)  
.....

PART 3 SHOULD BE COMPLETED ON A CHANGE OF CIRCUMSTANCES

**3 If the application is being made to notify the billing authority of a change in circumstances but the hereditament for which the ratepayer is seeking relief remains unchanged, state:-**

a) the hereditament in England which the ratepayer has started to occupy since making their first application for the valuation period:-  
.....

b) the date on which the ratepayer started to occupy that hereditament:-  
.....

**\* I confirm that the changes listed in paragraph 3 are the only changes relating to the hereditaments in England occupied by:-** (insert name of all ratepayer)  
.....

**and the date of those changes has been accurately recorded.**

**4 Signature of the ratepayer or person authorised to sign on behalf of the ratepayer**  
.....

**Capacity of the person signing** ..... **Date** .....

## **NOTES – PLEASE RETAIN FOR YOUR INFORMATION**

This form may be used for a first application for small business rate relief in a valuation period in respect of a property or for a fresh application that is required because the ratepayer has taken up occupation of an additional property. Paragraph 2 must be completed for a first application in a valuation period and paragraph 3 for a fresh application. The appropriate part of the declaration must also be completed and the part which is not applicable deleted.

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 hereditaments) and if the ratepayer does not take up occupation of any additional properties they will; not need to apply for relief more than once in each valuation period.

Small business rate relief can only be claimed for one property. A first application for relief in a valuation period in respect of a property should be made using paragraph 2 (paragraph 3 is not applicable) and all properties in England occupied by the ratepayer must be listed. Where the ratepayer starts to occupy a new property after making an application but wishes to continue receiving relief in respect of the same property, a fresh application must be made by completing paragraph 3 (paragraph 2 need not be completed). It should be noted that, for any particular day, the billing authority will disregard the ratepayer's 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 £2,599; and
- (b) the aggregate rateable value on that day of all the properties the ratepayer occupies in England is not more than £25,499 (where the property for which relief is sought is situated in Greater London) or £17,999 (where the property for which relief is sought is situated outside Greater London).

Therefore, if the ratepayer occupies more than one property, their entitlement to relief is dependant on the rateable values of the other properties they occupy. Where the ratepayer occupies 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, the ratepayer must notify that billing authority of the increase. This does not require a fresh application but must be done in writing.

If the ratepayer is uncertain about which billing authority area any of the properties they occupy is in, they should contact the authority which grants the relief.

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.**