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|  | Resources DirectorateRevenue ServicesTel 020 7364 5010Email businessrates@towerhamlets.gov.ukwww.towerhamlets.gov.uk |

**The Small Business Rate Relief Scheme**

**Can I apply?**

**You can get Small Business Rate Relief if:**

• your property’s rateable value is less than £15,000 (£12,000 before April 2017)

• your business only uses one property – you may still be able to get relief if you use more

For properties with a rateable value of £12,001 to £15,000, the rate of relief will go down gradually from 100% to 0%. When you get a second property, you’ll keep getting any existing relief on your main property for 12 months. You can still get small business rate relief on your main property after this if both of the following apply:

• none of your other properties have a rateable value above £2,900 (£2,600 before April 2017)

• the total rateable value of all your properties is less than £28,000

To apply for Small Business Rate Relief, please complete and return **Section A** of the application form to the Business Rates Team. In the meantime you should continue to pay your instalments as advised on the rate demand and a revised notice will be issued if your application is successful.

**What if my circumstances change?**

You must notify the local authority of certain changes in circumstances (other changes will be picked up by the local authority). The changes which must be notified are:

a. taking up occupation of a property you did not occupy at the time of making your application for relief; and

b. an increase in the rateable value of a property occupied by you in an area other than the area of the local authority which granted the relief.

To tell us about a change in circumstances please complete and return **Section B** of this form. You must notify the local authority within 4 weeks from the day the change happened.

Please complete the appropriate section of the form and return it to the Business Rates team.

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|  | London Borough Tower HamletsRevenues Services - Business Rates Tower Hamlets Town Hall160 Whitechapel RoadLondonE1 1BJ |

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| **Section A – Initial Application for Small Business Rate Relief** **for valuation period 01/04/2017 to 31/03/2025** |

***Please read notes before completing this form***

**Part 1 – Ratepayer’s contact details**

|  |  |
| --- | --- |
| **Name** |  |
| **Address** |  |
| **Postcode** |  |

 **Account reference**

|  |  |
| --- | --- |
| **Please complete** |  |
| **Telephone** |  |
| **Fax no.** |  |
| **Email address** |  |

**Part 2 – Property and Valuation Period**

2a. Please state the business property\* for which Small Business Rates Relief is being claimed.

|  |  |
| --- | --- |
| **Address** |  |
| **Postcode** |  |

|  |  |
| --- | --- |
| **Property Reference**  |  |
| **Rateable Value**  |  |

2b. The valuation period **01/04/2017 to 31/03/2025.** Please complete one of the following statements:

I am claiming relief for all of the above periods *(tick if appropriate)* [ ]

I am claiming relief for part of the above periods (insert date) -------------------------- to 31/03/2025.

**Part 3 – Additional business properties**

3a. Please list all other business properties\* that you, the rate payer, occupy in Tower Hamlets and elsewhere in England *(continue on a separate sheet if necessary).* If you have no additional properties please enter **‘NONE’**.

|  |  |  |  |
| --- | --- | --- | --- |
| **Property Address**  | **Post code** | **Property Reference No.** (if available) | **Rateable Value** (if known) |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |

**Part 4 – Declaration and Signature**

**I confirm that the business properties\* listed in Section A (Part 2 and Part 3) are the only rateable business properties\* occupied by \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_*(insert name of ratepayer).***

*\* also known as a hereditament.*

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| ­­­­­­­­­­­­­­­­­­­­­-------------------------------------------------------- |  | --------------------------------------- |  | -------------------------- |
| **Signature of ratepayer or person****authorised to sign on behalf of ratepayer** |  | **Capacity of person signing***(see notes)* |  | **Date** |

**Please return the completed form to the Business Rates team at the above address.**

**Warning: It is a criminal offence to give false evidence when making an application for small business rate relief.**

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|  | London Borough Tower HamletsRevenues Services - Business Rates Tower Hamlets Town Hall160 Whitechapel RoadLondonE1 1BJ |

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| **Section B – Change of Circumstance for Small Business Rate Relief****for valuation period 01/04/2017 to 31/03/2025** |

***Please read notes before completing this form***

**Part 1 – Ratepayer’s contact details**

Please complete the details of the ratepayer:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Name** |  |  | **Account reference** (if available) |  |
| **Address** |  |  |  |  |
|  |  |  | **Telephone** |  |
|  |  |  | **Email address** |  |
| **Postcode** |  |  | **Fax no.** |  |

**Part 2 – Change in circumstances**

If the business property\* for which you are seeking relief remains the same, but there has been a change in the occupation/vacation or rateable value of any of your other business properties\* since your last application, please list all changes below.

|  |  |  |  |
| --- | --- | --- | --- |
| **Address** | **Postcode** | **Reason for change****a. Vacation of property****b. Occupying new property****c. New Rateable Value**(please state new value if known) | **Date**  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |

**Part 3 – Declaration and Signature**

**I confirm that the changes listed in Section B (Part 2) are the only changes to the rateable business properties\* in England occupied by *\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (insert name of ratepayer)* and the date of those changes have been accurately recorded.**

*\* also known as a hereditament.*

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| ­­­­­­­­­­­­­­­­­­­­­-------------------------------------------------------- |  | --------------------------------------- |  | -------------------------- |
| **Signature of ratepayer or person****authorised to sign on behalf of ratepayer** |  | **Capacity of person signing***(see notes)* |  | **Date** |

**Please return the completed form to the Business Rates team at the above address.**

**Warning: It is a criminal offence to give false evidence when making an application for small business rate relief.**



**Notes on Small Business Rate Relief form** (including Frequently Asked Questions)

This form may be used to claim Small Business Rate Relief.**Section A** must be completed for a first application in a valuation period. **Section B** should be completed if there is any change in circumstances to any additional properties since your first application eg. You have taken up occupation of an additional property, vacated a property or been notified of a change in rateable value of any additional property.

**Valuation period**

A valuation period is the period of five years for which a local business (non-domestic) rating list is in force (i.e. the period between revaluations of non-domestic hereditaments).

As from 1 April 2010, if ratepayers do not take up occupation of any additional properties they do not need to apply for relief again. If you have made an application in respect of one valuation period and the conditions for relief which apply on the first day of a new valuation period are satisfied, your existing application in respect of the earlier valuation period will count as an application in respect of the new valuation period. In such cases, you do not need to make a fresh application in respect of the new valuation period.

**What is a hereditament?**

A hereditament is a legal term used to describe a rateable business property. It covers a variety of premises from shops and offices to religious buildings and billboards.

**Initial application**

Small business rate relief can only be claimed for one property. Your first application for relief in a valuation period should be made using **Section A** and all properties in England occupied by the ratepayer must be listed.

**Change of circumstance**

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, you must notify us within 4 weeks of the change occurring. You can do this by completing **Section B** of this form**.** 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:-

1. Its rateable value shown in the local non-domestic rating list for that day is not more than £2,899

and

The aggregate rateable value on that day of all the properties the ratepayer occupies in England is not more than £28,000 where the property for which relief is sought is situated in Greater London or £20,000 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. Where you occupy properties in more than one area, if the rateable value of a property outside of the area of your billing authority granting the relief goes up, you must notify that billing authority of the increase. You can do this by completing **Section B** of this form.

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

**Declaration, capacity and signature**

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:-

1. a partnership, a partner of that partnership;
2. a trust, a trustee of that trust;
3. a body corporate, a director of that body, and in any other case, a person duly authorised to sign on behalf of the ratepayer.

You must state in whichcapacityyou are signing**.** In the case of a limited company it must be the director who signs. In the case of a sole trader it is the owner or leaseholder who signs.

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