

**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

From 1 April 2017 you won’t pay business rates on a property with a rateable value of £12,000 or less. For properties with a rateable value of £12,001 to £15,000, the rate of relief will go down gradually from 100% to 0%.

**If you use more than one property:**

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 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

**You’re a small business but don’t qualify for small business rate relief**

If your property in England has a rateable value below £51,000 (£25,500 before April 2017) you’re considered a small business.

Even if you don’t qualify for small business rate relief, your bill will be calculated using the small business multiplier, which is lower than the standard one. This is the case even if your business uses more than one property.

To apply for Small Business Rate Relief, please complete and return **Section A** of the application form to the Business Rates Team. You must also send us a copy of your HMRC Registration document.  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.

If your application for relief is granted, and provided circumstances do not change, your relief will continue automatically until 2023 provided that the rateable value falls within the new value limit for 2017.

**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:

1. taking up occupation of a property you did not occupy at the time of making your application for relief; and
2. 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. Failure to notify the authority within this timeframe will mean you will no longer be entitled to the relief with effect from the day that the change happened. If you are still eligible, you will be entitled to the relief again with effect from the day that you notify the local authority.

If you have any enquiries or require assistance please contact the Business Rates team on 020 7364 5010.

**Please read the notes on the final page, complete the appropriate section of the form and return it to the Business Rates team at the address on the top of the form.**

**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 1st 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.

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