

APPLICATION FOR SMALL BUSINESS RATES RELIEF

Name: _____ Date of issue: _____
Address: _____ Rateable value: _____
(of property): _____ Account number: _____

My records indicate that you may qualify for relief from non-domestic rates in respect of the above property under the Small Business Rate Relief scheme. Further details of the scheme are attached and more information is available on the internet at www.mybusinessrates.gov.uk or by telephoning us on 01229 404242. If you apply and relief is awarded, this will mean that you will pay less rates than you would do otherwise. Please provide below details of any **other** hereditament(s) (a hereditament is a business property or assessment) for which you have a **non-domestic rates** liability **anywhere** in England (please continue on a separate sheet if necessary). If there are no other hereditament(s), please state "NONE". If you wish to apply, please complete and return this form to me **as soon as possible**. This application is for the valuation period from 01/04/23; however, if you are claiming for part of this only, please specify the dates below:

Part One

Date for which relief is applied for: _____

Number of additional hereditaments: _____ Please give details below:

Full postal address (inc. postcode) If the address is not within the Barrow area, please include a copy of your rates bill as proof	Rates Reference number As shown on your rates bill	Rateable Value As at 1 st April 2023	Is the property occupant or vacant Please indicate

It is a criminal offence to give false information when making an application for small business relief. Also, you must notify me if your circumstances change after submitting this application and a new application form must be completed.

Please continue overleaf.

Part Two

Please use this part to provide details of any changes of circumstances since your original application.

If there are no changes to report, please sign and date the declaration overleaf.

(a) The hereditament for which you are seeking relief remains unchanged but you have since occupied one or more additional properties.

Please provide the date(s) you became liable for any additional properties: _____

Details of additional properties:

Full postal address (inc. postcode) If the address is not within the Barrow area, please include a copy of your rates bill as proof	Rates Reference number As shown on your rates bill	Rateable Value As at 1 st April 2023	Is the property occupant or vacant Please indicate

(b) The rateable value of the hereditament for which you are seeking relief has changed. Please provide details below:

Date rateable value changed: _____

New rateable value: _____

(c) The rateable value of any additional hereditament(s) has changed. Please provide details below:

Date rateable value changed: _____

New rateable value: _____

I confirm that I have notified you of all relevant changes of circumstances and/or I confirm that the hereditaments listed above are the only hereditaments in England occupied by:

FULL RATEPAYER NAME

Signature of ratepayer/person authorised to sign: _____

Print name: _____

Capacity in which signed: _____

(can only be a sole trader, partner, director of the company (see notes overleaf))

Daytime telephone number: _____

Address: _____

Email: _____

Small Business Rate Relief

Provided a completed application form is received, eligible businesses with rateable values of £12,000 and below will get 100% rate relief on their liability. This relief will decrease on a sliding scale of 1% for every £30 of rateable value over £12,000, up to £15,000. In addition, such businesses will have their bill calculated using the small business multiplier. Businesses with rateable values over £15,000, and up to £51,000 will have their bill calculated using the small business multiplier only.

The relief is available to ratepayers who *occupy*:

- only one business property in England, or businesses that have one main business and take on a second property after the 1st April 2014. In this case the main business will continue to be eligible for relief for a period of 12mths from the date the additional property was occupied. OR
- one main business property and other additional business properties, providing the additional properties have individual rateable values of less than £2,900 and the combined rateable value of all the properties is under £20,000. Empty properties are discounted for this purpose. In addition, empty properties cannot qualify for relief. The charge on the additional properties will be based on the higher non-domestic rating multiplier.

Small Business Rate Relief Statutory Notes

This form may be used for a first application for small business rate relief in a valuation period in respect of a property or a fresh application that is required because the ratepayer has taken up occupation of an additional property. Paragraph (section) 2 must be completed for a first application in a valuation period and paragraph (section) 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 ratepayers do not take up occupation of any additional properties they may not need to apply for relief again. If they have made an application in respect of one valuation period and the conditions for relief which on the first day of the new valuation period are satisfied, their existing application in respect of the earlier valuation period will count as an application in respect of the new valuation period. In such cases, ratepayers do not need to make a fresh application in respect of the new valuation period.

Small business 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 (section) 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 (section) 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 £2,899;
and
- (b) the aggregate rateable value on that day of all properties the ratepayer occupies in England is not more than £27,999 (where the property for which relief is sought is situated in Greater London) or £19,999 (where the property for which relief is sought is situated outside Greater London).

Therefore, if ratepayers occupy more than one property, their entitlement to relief depends on the rateable values of the other properties they occupy. Where ratepayers occupy properties in more than one area, if the rateable value of a property outside the area of the billing authority granting relief goes up, they must notify that billing authority of the increase. This does not require a fresh application but must be done in writing.

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

Businesses currently in receipt of the following reliefs will **not** be eligible for small business relief:

- Mandatory (charitable) Relief
- Community/Amateur Sports Clubs (Mandatory Relief)
- Rural Mandatory Relief

Any relief granted will be shown on your annual rates bill, which will be issued in March preceding the relevant financial year, or as soon as possible thereafter.

The Small Business Rate Relief scheme will be funded by a supplement on the rates bill of those businesses not eligible for the relief. This supplement is built into the higher non-domestic rating multiplier.

To receive relief you must be eligible on 1st April of each year. If your business ceases to be eligible on a day during the year in question, the relief will cease on that day. **You should submit your application for relief to us as soon as possible.**

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 for 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.