

Bassetlaw District Council

GUIDANCE NOTES SMALL BUSINESS RATE RELIEF

If your 2005 rateable value (RV) is below £5,000, you could receive a 50% reduction in your Business Rates. This relief will decrease on a sliding scale of 1% for every £100 of RV below £10,000. Your bill will also be calculated using the **small business rate relief multiplier**. If your RV is between £10,000 and £14,999, your bill will still be calculated using the **small business rate relief multiplier**, however the sliding discount will not apply.

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. **Section 1** must be completed for a first application in a valuation period and **Section 2** for a fresh application. The appropriate part of the declaration must 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 on one property. A first application for relief in a valuation period in respect of a property should be made using **Section 1** 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 **Section 2**. 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 £2,199, and
- b) the aggregate rateable value on that day of all the properties the ratepayer occupies 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 the ratepayer occupies more than one property, their entitlement to relief is dependant in the rateable values of the other properties they occupy. Where the ratepayer occupies properties in more than one area, if the rateable value of the property outside of the area of the billing authority granting 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 ratepayer must sign the application 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.