Small Business Rates Relief

November 2013

The following pages form a report which looks at the availability of information relating to Small Business Rates Relief found on a sample of 120 Council websites in England. We have not included any London boroughs in this survey. We will be up-dating this report in January 2014.

The information is divided into three sections.

Section 1 is a brief introduction as to how Small Business Rates Relief works and the advice that should be given to companies that may benefit.

Section 2 is a list of local authorities covered by this report with brief comments against each on the clarity of information available.

Section 3 is a comprehensive record of each councils website on this subject, the information has been cut-and-pasted hence the variation in layout and quality. It is only the heading of each page that has been retyped.

Most council websites we believe are poorly laid-out, out-of-date and inaccurate.

APPENDIX 1 : Suggested template that could be used by councils on their websites to promote this scheme

APPENDIX 2 : Copy of the press release that went out with this report on 06/11/2013

APPENDIX 3 : Information on BANKIER SLOAN, Chartered Surveyors

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Regulated by RICS

5th November 2013
A brief explanation of how the scheme works and advice to small businesses

This scheme was first introduced in April 2005, revised in April 2010 and further updated by the present government soon after they came into power, in October 2010 with the aim of assisting small businesses.

Businesses who have just one property can claim 100% Rates Relief if their premises have a rateable value of less than £6,000 and will therefore finish up paying NO RATES.

Businesses who have one property may also claim reductions in their rates if they occupy a property with a rateable value between £6,000 and £12,000.

The relief is given on a tapered basis, the lower the rateable value the greater the percentage relief. The relief reduces by 1% for every £60 increase in the rateable value above £6,000. Very substantial savings are on offer for almost all small businesses and councils MUST grant such relief to qualifying companies. The current arrangement will remain in place until at least 1st April 2014, and companies are allowed to claim-back rates they have already paid, going back to 1st April 2010. Occupiers of premises with a rateable value under £12,000 MUST make a claim to their council if they wish to receive a refund, it will not be given automatically, even for the financial year 2013 / 2014. An application for a refund to cover the period prior to April 2012 should be made on a form obtainable from all local councils. Claims for relief after April 2012 do not need to be made on a standard form, these can be made by e-mail, letter or by telephone.

This is a mandatory relief scheme, local councils must refund all money to qualifying companies. The scheme is self-funding; it does not cost local councils. All refunds are recovered from central government who receive the anticipated costs each year by way of a supplement on the rates paid by larger companies.

Since April 2012 local councils have been obliged to send out Rates Demands to companies whose rateable values are between £12,000 and £18,000 using the Small Business Multiplier. This financial year (2013 / 2014) year the figure is 46.2p in the £ compared with the Standard Rate in the £ which is 47.1p.

If your rateable value is between £12,000 and £18,000 and you have been charged-out using the 46.2p multiplier, and there has been no change to your property since April 2010, the councils will refund what you are due for the two years prior to April 2012, (it may be a few hundred pounds), if you have not already made a claim. You are encouraged to write to your council seeking a refund for the 24 month period up to April 2012.

If you have a rateable value under £12,000, your rates bill will usually show that your account has been prepared using something called The Small Business Rates Multiplier, 46.2p in the £ for this year. If the bill shows no further discounts / relief, usually on the line below, this will almost inevitably mean your bill HAS NOT been prepared taking account of the Small Business Rates Relief Scheme explained above. It appears confusing I know! If you have not claimed, the council is unlikely to have incorporated the relief scheme.
Our advice is to e-mail / write to the Non-Domestic Rates Department at your council stating that you are claiming Small Business Rates Relief going back to April 2010. Please ask if they could provide you with any necessary form and request also their anticipated timescale for refunding monies due. Most councils will refund directly into your bank within 30 days of you submitting your claim. You need no professional advisers to help you, but if you are concerned then we would recommend you speak to your council or feel free to contact this office. We really will help you at no cost as we are determined to try and assist as many small businesses as possible to recover the money due them under this scheme.

Ian B. Sloan  FRICS
reception@centre-p.co.uk
NOVEMBER 2013

P.S If you have two properties, as long as one has a rateable value below £2,600 you can still claim relief as above on the larger property.
SECTION 2

Set out below are the summaries of our opinions on each website. We accept these are personal. We hope it will encourage councils to improve their information where necessary so as to bring them up to the standard set by those to whom we have given a Gold Award.

Please note we have not commented on individual council’s information relating to how businesses must apply for relief. Approximately 40% of the councils state that you do not need to make an application for Small Business Rates Relief, 40% state you do, and 20% make no reference on how to apply. The legislation states that prior to April 2012 you were obliged to complete a form but after that date it was not necessary. Some council’s are still seeking a form for those wishing to apply for refunds before April 2012 but not after that date. Our main concern is that relief is given to the many small businesses that can benefit.

AMBER VALLEY BOROUGH COUNCIL
Poorly presented. Correct information added as a footnote.

ASHFORD BOROUGH COUNCIL
Poorly presented. Correct information added as a footnote.

AYLESBURY DISTRICT COUNCIL
Correct information but poorly presented. Includes a line “Your application for relief must be received before the 30 September of the previous year” !!.

BARRow IN FURNESS COUNCIL
Incorrect – 3 years out of date.

BASINGSTOKE & DEAN BOROUGH COUNCIL
Poorly presented. Correct information added as a footnote.

BATH AND NORTH EAST SOMERSET COUNCIL
Correct information, well laid-out.

BEDFORD BOROUGH COUNCIL
Poorly presented. Correct information added as a footnote.

BIRMINGHAM CITY COUNCIL
Poorly presented. Correct information added as a footnote.

BLACKPOOL BOROUGH COUNCIL
Correct information, well laid-out.

BOLTON COUNCIL
Correct information, but badly presented.

BOSTON BOROUGH COUNCIL
Correct information, well laid-out.

BRADFORD (CITY OF) METROPOLITAN BOROUGH COUNCIL
Correct information, well laid-out.

BRAINTREE DISTRICT COUNCIL
Generally correct but with incorrect dates and incorrect percentage relief.
**BRIGHTON AND HOVE CITY COUNCIL**
Generally correct but quoted percentage discount is incorrect.

**BRISTOL CITY COUNCIL**
Probably the best presented page with a clearly laid-out table although lacking information for financial year 2013/2014.

**BROMSGROVE DISTRICT COUNCIL**
Very poor, historic information.

**BURY COUNCIL**
Good, well presented information although incorrectly quoting that relief can only be back-dated for up to 6 months.

**CARLISLE CITY COUNCIL**
Poorly presented. Correct information added as a footnote.

**CHELTENHAM BOROUGH COUNCIL**
Correct information, poorly laid-out.

**CHERWELL DISTRICT COUNCIL**
Correct information, poorly presented. The text is wrong, the table is correct. They state that relief “has been automatically applied to your bill”. We do not believe this is the case.

**CHESHIRE WEST AND CHESTER COUNCIL**
Correct information although has not been updated for 12 months.

**CHESTERFIELD BOROUGH COUNCIL**
Poorly presented. Correct information added as a footnote.

**CHICHESTER DISTRICT COUNCIL**
Poorly presented and incomplete information

**COLCHESTER BOROUGH COUNCIL**
Very poor, historic information.

**CORNWALL COUNCIL**
Generally correct although mis-quoting information on the tapered relief.

**COTSWOLD DISTRICT COUNCIL**
Very poor, historic information.

**COVENTRY CITY COUNCIL**
Correct information, although tables quoted are showing multipliers that have not been updated for the last 3 years.

**CROYDON COUNCIL**
Very poor, historic information.

**DARLINGTON BOROUGH COUNCIL**
Correct information, poorly laid-out.

**DAVENTRY DISTRICT COUNCIL**
Correct information, badly laid-out. The current scheme is added as a footnote “However, until 31 March 2014 the Government has doubled the usual level of relief”.
DONCASTER COUNCIL
Correct information, well laid-out.

DORSET COUNCIL
Very poor, historic information. Page last updated 30th July 2010.

DUDLEY METROPOLITAN BOROUGH COUNCIL
Correct information, presentation could be better.

EAST HERTS COUNCIL
Poorly presented. Correct information added as a footnote.

EAST RIDING OF YORKSHIRE COUNCIL
Historic information with a final sentence indicating the discounts have doubled.

EDEN DISTRICT COUNCIL
Correct information, presentation could be better.

EPSOM & EWELL BOROUGH COUNCIL
Generally correct although mis-quoting information on the tapered relief.

ESSEX COUNTY COUNCIL
Very poor, historic information. Clearly not updated since before 2010.

EXTER CITY COUNCIL
Very poor, historic information.

GEDLING BOROUGH COUNCIL
A historic note suggesting the scheme will cease on 1st October 2012.

GLOUCESTER CITY COUNCIL
Poorly presented. Correct information added as a footnote.

GRAVESHAM BOROUGH COUNCIL
Confusing information.

HARBOUROUGH DISTRICT COUNCIL
Poorly presented. Correct information added as a footnote.

HARTLEPOOL BOROUGH COUNCIL
Very poor, historic information.

HAVANT BOROUGH COUNCIL
Poorly presented. Correct information added as a footnote with the exception of the tapered relief where it is suggested that the sliding scale is 1% for every £240!!

ISLE OF WIGHT COUNCIL
Poorly presented. Correct information added as a footnote.

LANCASHIRE COUNTY COUNCIL
Very poor, historic information. Still quoting 2005 scheme!

LANCASTER CITY COUNCIL
Unclear information, badly presented.
LEEDS CITY COUNCIL
Poorly presented. Correct information added as a footnote.

LEICESTER CITY COUNCIL
Correct information, well laid-out.

LICHFIELD DISTRICT COUNCIL
Poorly presented. Correct information added as a footnote.

LINCOLN CITY COUNCIL
Very poor, historic information. Still quoting 50% discount for this will a RV of £6,000 or less, however it appears to have been updated more recently as it quoting the 2012/2013 rate in the £.

MANCHESTER CITY COUNCIL
Correct information, well laid-out.

MANSFIELD DISTRICT COUNCIL
Poorly presented. Generally correct information added as a footnote.

MEDWAY COUNCIL
Correct information, reasonably well laid-out.

MENDIP DISTRICT COUNCIL
Correct information, well laid-out.

MIDDLESBROUGH COUNCIL
Generally correct information, well laid-out although mis-quoting percentage decrease in relief for properties between £6,000 & £12,000.

MILTON KEYNES COUNCIL
Nothing found on their web-site despite searching hard.

NEWCASTLE CITY COUNCIL
Generally correct information, well laid-out although misquoting percentage decrease in relief for properties between £6,000 & £12,000.

NEWARK & SHERWOOD DISTRICT COUNCIL
Correct information, well laid-out.

NORTHAMPTON BOROUGH COUNCIL
Correct information, although presentation could be improved.

NORTH DEVON COUNCIL
Quoting previous scheme to which they have added just one line “However, until 31 March 2014 the Government has doubled the usual level of relief”.

NORTH HERTFORDSHIRE DISTRICT COUNCIL
Very poor, historic information.

NORTH LINCOLN COUNCIL
Correct percentages are quoted but implying the scheme ended in September 2012.

NORTH NORFOLK DISTRICT COUNCIL
Correct information, well laid-out
NORTH WARWICKSHIRE BOROUGH COUNCIL
Very poor, historic information.

NORTHUMBERLAND COUNTY COUNCIL
Generally correct information although confused by the continued presence of the earlier scheme.

NORWICH CITY COUNCIL
Incorrect – 3 years out of date.

NOTTINGHAM CITY COUNCIL
Poorly laid-out and incomplete information regarding the current scheme.

OLDHAM COUNCIL
Incomplete information. No mention of 100% relief for the smallest properties even though apparently updated to cover financial year 2013/2014.

OXFORD CITY COUNCIL
Poorly presented. Correct information added as a footnote.

PENDLE BOROUGH COUNCIL
Generally correct information, well laid-out although mis-quoting percentage decrease in relief for properties between £6,000 & £12,000.

PETERBOROUGH CITY COUNCIL
Correct information, however it indicates that the scheme will operate only for “24 months from October 2010”.

PLYMOUTH CITY COUNCIL
Generally correct information, well laid-out although misquoting percentage decrease in relief for properties between £6,000 & £12,000.

PORTSMOUTH CITY COUNCIL
Correct information, well laid-out

PRESTON CITY COUNCIL
Correct figures, however implying that the scheme terminated in September 2011.

REDDITCH COUNCIL
Poorly presented. Correct information added as a footnote.

RIBBLE VALLEY BOROUGH COUNCIL
Poor, historic information on main page. Leads to two links suggesting scheme terminated in March 2013.

ROCHDALE METROPOLITAN BOROUGH COUNCIL
Correct information, well laid-out.

ROSENDALE BOROUGH COUNCIL
Poorly presented. Correct information added as a footnote, although suggesting the scheme ended in October 2012.

ROTHBER DISTRICT COUNCIL
Very poor, historic information.
ROTHERHAM COUNCIL
Poorly presented. Correct information added as a footnote.

ST ALBANS CITY & DISTRICT COUNCIL
Poor, historic information.

SALFORD CITY COUNCIL
Correct information, presentation could be improved and there is a suggestion also that the scheme only started on 1st April 2012.

SEDGEMOOR DISTRICT COUNCIL
Correct information, well laid-out.

SEFTON COUNCIL
Poorly presented. Correct information added as a footnote although suggesting the scheme has only run since 1st October 2012.

SELBY BOROUGH COUNCIL
Correct information although just needs updating to show the scheme runs on before 31st March 2013.

SOUTHEND-ON-SEA BOROUGH COUNCIL
Poorly presented. Correct information added as a footnote.

SOUTH DERBYSHIRE DISTRICT COUNCIL
Poorly presented. Correct, but limited information added as a footnote.

SOUTH GLOUCESTERSHIRE COUNCIL
Poor, historic information.

SOUTH LAKELAND DISTRICT COUNCIL
Correct information, reasonably well laid-out, spoilt by the opening paragraph.

SOUTH NORFOLK COUNCIL
Poorly presented. Generally correct information however implying scheme terminated in September 2012.

SOUTH NORTHANTS COUNCIL
Poor, historic information, although quoting the scheme brought in in October 2010 they also indicate it terminated on 30th September 2011.

SOUTH SOMERSET COUNCIL
Correct information, well laid-out although mis-quoting percentage decrease in relief for properties between £6,000 & £12,000.

SOUTH STAFFORDSHIRE COUNCIL
Generally correct information however indicating the scheme ran out in March 2013.

SOUTHAMPTON CITY COUNCIL
Correct information, well laid-out.

SOUTHEND ON SEA COUNCIL
Poorly presented. Correct information added as a footnote.
SPELTHORNE BOROUGH COUNCIL
Correct information, well laid-out although mis-quoting percentage decrease in relief for properties between £6,000 & £12,000.

STAFFORDSHIRE COUNTY COUNCIL
Correct information, however indicating that the scheme closed in March 2013.

STOCKPORT METROPLICAN BOROUGH COUNCIL
Generally correct information, well laid-out although mis-quoting percentage decrease in relief for properties between £6,000 & £12,000 and start date and termination date of scheme.

STRATFORD-ON-AVON DISTRICT COUNCIL
Nothing found on their web-site. If you look hard you do get linked through the Central Government website.

TAUNTON DEAN BOROUGH COUNCIL
Correct information however still remains confusing due to the continued presence of historic information.

TELFORD & WREKIN COUNCIL
Limited correct information, no mention of tapered relief for premises between £6,000 and £12,000 and the suggestion that those occupying one property may benefit from an award is misleading.

TUNBRIDGE WELLS BOROUGH COUNCIL
Correct information, well laid-out.

VALE OF WHITE HORSE DISTRICT COUNCIL
Correct information, well laid-out.

WAKEFIELD BOROUGH COUNCIL
Poorly presented. Correct information added as a footnote.

WARRINGTON BOROUGH COUNCIL
Correct information, confused by historic notes.

WARWICK DISTRICT COUNCIL
Correct information. It quotes the April 2010 Scheme with one additional line stating “Until the 31st March 2014 the above relief will be doubled”.

WAVENEY DISTRICT COUNCIL
Poor, historic information.

WEALDEN DISTRICT COUNCIL
Poor, historic information.

WEST BERKSHIRE COUNCIL
Correct information, confused by historic notes.

WEST SOMERSET COUNCIL
Poor, historic information.

WEST SUSSEX COUNTY COUNCIL
The information appears to be updated (2013/2014) but is inaccurate and incomplete.
**WIGAN COUNCIL**
Generally correct information, well laid-out although mis-quoting percentage decrease in relief for properties between £6,000 & £12,000.

**WILTSHIRE COUNCIL**
Poor, historic information even though apparently updated 23 July 2012.

**WIRRAL BOROUGH COUNCIL**
Poor, historic information with a footnote saying the government intended to introduce a temporary increase for the period up to 30th September 2011.

**WOKING BOROUGH COUNCIL**
Poorly presented. Correct information added as a footnote.

**WORCESTER CITY COUNCIL**
Correct information, well laid-out.

**WYRE COUNCIL**
Poor, historic information.

**WYCOMBE DISTRICT COUNCIL**
Confusing but partly correct information.

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### SECTION 3

**AMBER VALLEY BOROUGH COUNCIL**

From April 2010, small businesses with a rateable value of up to £12,000 may qualify for a reduction from their full rate bill. The cost of this relief is paid for by all other ratepayers. Small businesses with a rateable value of less than £18,000 will have a lower multiplier used to work out their rate bill.

**GUIDANCE FOR APPLICANTS**

The following notes are to assist ratepayers in their application for Small Business Rate Relief and inform them of the criteria which has been set by Central Government in order to determine the amount (if any) which will apply to your business rates.

The hereditament (property which relief is being applied for) must meet the criteria on every chargeable day in that year for which they are claiming eligibility.

1. The relief is only available to ratepayers with either:
   a) One property, with a Rateable Value of less than £12,000 or
   b) One main property and other additional properties providing those additional properties have rateable values less than £2,600 and the total value all the properties remains under the appropriate threshold of £18,000

2. The relief will be granted for the whole of the financial year but if your circumstances change i.e. you occupy more premises anywhere in England or there is an increase/decrease in your rateable value (which takes you out of the scheme) the relief will end from that date.

If your circumstances change you must inform the council except where it is for a rateable value amendment.

3. The amount of relief depends on your rateable value (aggregated or otherwise) for those with a calculated rateable value of less that £6000 they will receive 50% relief. For those with a rateable value over £6000 the relief is reduced by 1% for every £120 rateable value below £12,000 so if your calculated rateable value is £7,200 you would receive approximately 40% small business rate relief.
Please note that the relief will only be awarded on one property, any other hereditament that have been used to calculate the aggregated rateable value, will not be subject to any relief.

Note

In the Autumn statement, the Chancellor of the Exchequer announced that the Government will extend the increased level of relief for small businesses. This will temporarily increase the level of SBRR so that eligible ratepayers will pay no rates on properties with rateable values up to £6,000, with a tapered relief between 100% and 0% for properties with rateable values between £6,001 and £12,000. The increased level of relief will be available for 1 year from 1 April 2013 to 31 March 2014.

If your business is eligible, you need to apply in writing contact Amber Valley Borough Council's Non-Domestic Rates Section on 01773 841444 or alternatively you can complete our online application form and submit directly to us.

Please note: This relief is for occupied businesses only

Please be aware that the requirement to re-apply for this relief from 01 April 2010 has been removed so that all existing applicants will have their application carried forward into the new 2010 Valuation List.

In claiming this relief you are required to inform Amber Valley Borough Council Rating Section (01773 841444) of any changes, which may affect your eligibility to the relief you have been granted.

ASHFORD BOROUGH COUNCIL

Small Business Rate Relief

Ratepayers who are not entitled to another mandatory relief or are liable for unoccupied property rates and occupy a property with a rateable value which does not exceed £17,999 outside London or £25,499 in London will have their bill calculated using the lower small business non-domestic rating multiplier, rather than the national non-domestic rating multiplier. In addition, if the sole or main property is shown on the rating list with a rateable value which does not exceed £12,000, the ratepayer will receive a percentage reduction in their rates bill for this property of up to a maximum of 50% for a property with a rateable value of not more than £6,000.

This percentage reduction (relief) can only be applied to one property and is only available to ratepayers who occupy either—

(a) one property, or

(b) one main property and other additional properties providing those additional properties each have a rateable value which does not exceed £2,599 (relief is only applied to the main property).

The rateable value of the property mentioned in (a), or the aggregate rateable value of all the properties mentioned in (b), must not exceed £17,999 outside London or £25,499 in London on each day for which relief is being sought. If the rateable value, or aggregate rateable value, increases above those levels, relief will cease from the day of the increase. An application for Small Business Rate Relief is not required. Where a ratepayer meets
the eligibility criteria and has not received the relief they should contact their local authority. Provided the ratepayer continues to satisfy the conditions for relief which apply at the relevant time as regards the property and the ratepayer, they will automatically continue to receive relief in each new valuation period. Certain changes in circumstances will need to be notified to the local authority by a ratepayer who is in receipt of relief (other changes will be picked up by the local authority). The changes which should be notified are—

(a) the ratepayer taking up occupation of an additional property, and

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

For 2013/2014 the government has temporarily doubled the rate of small business rate relief. If you are occupying only one property with a rateable value of below £6,000 you will pay no rates at all for 2013/14. Those occupying only one property with a rateable value of below £12,000 will benefit from a discount on your bill. The government has also made it easier for eligible ratepayers with rateable values below £18,000 (£25,500 in London) to have their bills calculated using the small business multiplier.

You may apply for small business rate relief by downloading and completing this form

AYLESBURY DISTRICT COUNCIL

From the 1 April 2007 businesses with small, or low value premises were entitled to a reduction to the business rates usually charged.

A small business rate relief is normally a 50% reduction, but it is currently set at 100% reduction until 31 March 2014. To qualify you must be occupying one property with a Rateable Value (RV) up to £6,000. If it is above £6,000 the relief will decline in percentage terms on a sliding scale until at a RV of £12,000 the reduction is 0%. Relief can only be allowed on one property and is only available to ratepayers with either:-

- One property with a RV less than £18,000 or
- One main property and other additional properties, each of which has a RV under £2,600, where the aggregate RV is less than £18,000.

The scheme is funded through a supplement on the rate bills of those businesses not eligible for the relief. The bills for these businesses are calculated using the higher standard non-domestic multiplier, shown on the bill as "Multipler with supplement”. Ratepayers of eligible properties with RVs between £12,000 and £18,000 do not have to contribute to this relief and their bills will be calculated using the lower multiplier.

Your application for relief **must** be received before the 30 September of the previous year.

You can apply for the small business rate relief using the our online form below.

Date Updated: 15/03/13
Small Business Rate Relief

This is a new relief available from 1\textsuperscript{st} April 2005. From 1\textsuperscript{st} April 2010 eligible businesses will be able to apply for relief for the years 2010/11 to 2014/15 on one form and without the need to renew their application until at least 1 April 2015 if there are no changes of circumstances.

If you have received more than 1 copy of this form and wish to apply for relief, please complete a form in respect of your “main” business property only. The other forms received by you can be disposed of.

Provided a completed application form is received, eligible businesses with rateable values of £5,000 and below will get 50\% rate relief on their liability. This relief will decrease on a sliding scale of 1\% for every £100 of rateable value over £5,000, up to £10,000. In addition, such businesses will have their bill calculated using the small business multiplier. Businesses with rateable values over £10,000, and up to £14,999 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
- one main business property and other additional business properties, providing the additional properties have individual rateable values of less than £2,600 and the combined rateable value of all the properties is under £18,000. 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.

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 1\textsuperscript{st} 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. To receive relief for 2010/15, applications must be received no later than the 30\textsuperscript{th} September 2015; or six months after notification of a successful rateable value appeal (if this is later).

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.
BASINGSTOKE & DEAN BOROUGH COUNCIL
Small Business Rate Relief

Businesses classified as small businesses, with rateable values below £18,000 may be entitled to relief on their annual rates bill. The relief will be granted on application only, and will be reviewed on an annual basis.

The relief is available to ratepayers who occupy:

- only one business property in England, or
- if the ratepayer occupies two or more properties and only one is above rateable value of £2,599 and the total rateable values of all the occupied properties is not more than £18,000, the relief is given to the larger property based on the rateable value of the larger property only.

Provided an application form is received, eligible businesses with rateable values of £6,000 or below will get 50% rate relief on their liability. This relief will decrease on a sliding scale of 1% for every £120 of rateable value over £6,001 up to £12,000. In addition, such businesses will have their bill calculated using the small business non domestic multiplier. Eligible ratepayers with rateable values between £12,001 and £17,999 will have their rates calculated using the small business non domestic rating multiplier.

Temporary changes to Small Business Rate Relief

The Government has increased the level of relief entitlement for a limited time until 31 March 2013. Eligible ratepayers will receive relief at a rate of 100% on properties with rateable values of not more than £6,000, with a tapered relief of between 100% and 0% becoming applicable for properties with rateable values between £6,001 and £12,000.

With Effect from 1 April 2012, ratepayers with a rateable value of £17,999 and below will automatically have their rates calculated using the small business non domestic rating multiplier even if they do not meet the above criteria.

The Small Business Rate Relief Scheme will be funded by a supplement on the rate bill of those businesses not eligible for the relief.

If your business ceases to be eligible on a day during the year in question, the relief will cease on that day.

BATH AND NORTH EAST SOMERSET COUNCIL
Small Business Rate Relief

You can get Small Business Rate Relief if you use only one business property in the UK, and its rateable value is less than £12,000.

This amount of relief you can get changes depending on the rateable value of your property:

- If the rateable value for your property is £6,000 or less, you'll get 100% relief.
- If the rateable value is between £6,001 and £12,000, then the percentage of relief available will decrease on a sliding scale.

If you use more than one property
You could get Small Business Rate Relief if the rateable value of each of your other properties is less than £2,600.

The rateable values of the properties are added together and the relief applied to the main property.

If the rateable value of your property is between £12,000 and £18,000
If your property has a rateable value below £18,000, you're still considered to be a ‘small business’. 
Although you won’t be entitled to Small Business Rate Relief, your Business Rates bills will be calculated using the small business multiplier instead of the standard one. If you would like to apply for Small Business Rate Relief, please download and complete an application form: Small Business Rate Relief application form (PDF 21 KB)

BEDFORD BOROUGH COUNCIL

Small Business Rate Relief

These notes are intended to give a helpful outline of the Small Business Rate Relief Scheme, but they should not be regarded as a complete guide to the law.

What Small Business Rate Relief is available?

- Eligible properties with a Rateable Value of up to £6,000 receive 50% rate relief. This percentage decreases on a sliding scale where the Rateable Value is above £6,000 and up to a Rateable Value of £11,999. In addition, the rate bill will be calculated using the lower Small Business Non-Domestic Rating multiplier rather than the Non-Domestic Rating Multiplier which will apply to non-eligible properties.
- Eligible properties with a Rateable Value from £12,000 up to £17,999 (outside Greater London) will not receive a percentage reduction but their rate bill will be calculated using the Small Business Non-Domestic Rating Multiplier rather than the Non-Domestic Rating Multiplier which will apply to non-eligible properties.

Temporary increase in the amount of Small Business Rate Relief available

From 1 October 2010 to 31 March 2014 the amount of Small Business Rate Relief available has increased. Eligible ratepayers who occupy a property with a rateable value of £6,000 or less will receive 100% rate relief for this period. Eligible ratepayers occupying a property with a rateable value of between £6,001 and £12,000 will have their relief calculated on a sliding scale decreasing from 100% to 0%.

What is the Eligibility Criteria?

If the rateable value of the property is between £12,000 and £17,999 the criteria for relief is:

- The property must be occupied.
- The ratepayer must not be entitled to mandatory charitable relief or mandatory rural rate relief.

Providing this criteria met the rate bill will automatically be calculated using the small business rate relief multiplier.

For properties with a rateable value under £12,000 the criteria for relief is

- The ratepayers must occupy either
  - only one property, or
  - one main property and other additional properties providing those additional properties have Rateable Values less than £2,599 and the total Rateable Value of all the properties remains under the appropriate threshold (i.e. £18,000 outside Greater London
or £25,499 inside Greater London). Relief is only available on the main property and not
the additional properties.

- The ratepayer must not be entitled to mandatory charitable relief or mandatory rural rate relief.

If you think you may qualify for relief please contact Local Taxation, Borough Hall Cauldwell Street Beford
MK42 9AP (Telephone 01234 718097, or email localtax@bedford.gov.uk).

If the Rateable Value is altered so that a property comes within the Rateable Value threshold, applications
can be accepted up to six months after the date of notification of the alteration or 31 March 2015, whichever
is the later.

**How is the bill calculated?**

Small Business Rate Relief is applied to one property only.

The Rateable Value threshold (under £18,000 outside London) is based on the location of the eligible
property, not the location of the additional properties.

Small Business Rate Relief is applied to the bill for each day of eligibility. As soon as a ratepayer fails to
meet the criteria for Small Business Rate Relief, entitlement to this relief ceases.

For properties subject to the transitional arrangements, transition is applied before the Small Business Rate
Relief is applied.

**What changes must I notify the Council of?**

You must notify the Council if either

You take up occupation of a property that you did not occupy at the time of making application for the relief.

Or

Other is an increase in the Rateable Value of a property occupied by the ratepayer in an area other than
Bedford Borough Council.

You must notify the Council within 4 weeks of the change happening. If this happens, so long as the changes
do not otherwise affect your entitlement, the relief will continue uninterrupted.

Failure to notify the Council within this time period will result in the relief being cancelled from the day of the
change. Should you still be entitled to the relief it will only be reapplied from the day that Bedford Borough
Council is notified of the change in circumstances.

**Who pays for the Small Business Rate Relief scheme?**

The scheme aims to redistribute the rates burden and, therefore, the additional cost of the scheme is paid for
by a small supplement on the Rate Multiplier for all properties that do not qualify for Small Business Rate
Relief.

**BIRMINGHAM CITY COUNCIL**

**Small Business Rates Relief**

Small Business Rates Relief (SBRR) must be applied for in writing and is available for persons who
occupy either -
(a) one property, or

(b) one main property and other additional properties providing those additional properties each have a rateable value which does not exceed £2,599.

The rateable value of the property mentioned in (a), or the aggregate rateable value of all properties mentioned in (b), must not exceed £17,999 outside London or £25,499 within London, on every day for which relief is being sought. If the rateable value, or aggregate rateable value, increases above those levels, relief will cease from the day of the increase.

Ratepayers who satisfy these conditions will have the bill for their single or main property calculated using the lower small business non-domestic rating multiplier rather than the ordinary non-domestic rating multiplier that is used to calculate the liability of other businesses.

In addition, if the single or main property is shown on the rating list with a rateable value which does not exceed £12,000, the ratepayer will receive a percentage reduction in their rates bill for this property of up to a maximum of 50% for a property with a rateable value of not more than £6,000.

From 1 October 2010 to 31 March 2013 the amount of Small Business Rate Relief available has increased. Eligible ratepayers who occupy a property with a rateable value of £6,000 or less will receive 100% rate relief for this period. Eligible ratepayers occupying a property with a rateable value of between £6,001 and £12,000 will have their relief calculated on a sliding scale decreasing from 100% to 0%.

If an application for relief is granted, provided the ratepayer's circumstances do not change, the application will not need to be renewed until the next revaluation of non-domestic premises, which happens every five years. Certain changes in circumstances will need to be notified to the local authority by the ratepayer (other changes will be picked up by the local authority). The changes which must be notified are:

(a) the ratepayer taking up occupation of a property they did not occupy at the time of making their application for relief; and

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

Notification of these changes must be given to the local authority within four weeks of the day after the day the change happened. If this happens, there will be no interruption to the ratepayer's entitlement to the relief.

However, failure to notify the authority within this timeframe will mean the ratepayer ceases to be entitled to the relief with effect from the day that the change happened. If they are still eligible, the ratepayer will be entitled to the relief again with effect from the day that they notify the local authority. A notification that the ratepayer has taken up occupation of an additional property must be by way of a fresh application for relief; notice of an increase in rateable value must be given in writing.

If you have any queries regarding your entitlement to Small Business Rates Relief please contact the Business Rates team on 0121 303 5509 / 0121 303 5510 / 0121 303 5511 or email business_rates@birmingham.gov.uk

To apply for Small Business Rates Relief please complete the form below and return it to:

Birmingham City Council, Revenues and Benefits, PO BOX 5, Birmingham, B4 7AP
BLACKPOOL BOROUGH COUNCIL

This scheme (SBRR) exists to help a small business with their rate bill.

Qualifying businesses with a rateable value of less than £12,000 at the 1st April of the year for which the application is made will be entitled to relief. Those businesses with a rateable value of less than £6,000 will get 100 per cent relief, if your business has a rateable value of between £6,000 and £11,999, relief will decrease on a sliding scale.

You can apply using the application form and posting it to Blackpool Council's Business Rates team, PO Box 50, Town Hall, Corporation Street, Blackpool, FY1 1NF.

Small business rate relief application form [PDF 61KB]

BOLTON COUNCIL

Small Business Rate Relief

The percentage reductions shown below have been temporarily increased by the Government. The current percentage reductions are double the amounts shown until 1 April 2014, so properties with a rateable value under £6000 get 100% relief.

Rate relief is available to reduce Business Rates bills for some small businesses.

From 1 April 2012 ratepayers who are not entitled to another mandatory relief and occupy a property with a rateable value which does not exceed £17,999 will have their bill calculated using the lower small business non-domestic rating multiplier (46.2p in 2013/14), rather than the national non-domestic rating multiplier (47.1p in 2013/14).

In addition, if the sole or main property is shown on the rating list with a rateable value which does not exceed £12,000, the ratepayer will receive a percentage reduction (relief) in their rates bill for this property.

This relief is available to ratepayers who occupy either:

- one property or;
- one main property and other additional properties providing those additional properties each have a rateable value of less than £2,600 and the total value of all properties is less than £18,000 on every day for which relief is being sought. In such cases only the 'main' property is entitled to relief.

If the single or main property is shown on the rating list with a rateable value of less than £6,000, the ratepayer will receive a 50% reduction in their rates bill for this property. Between £6,000 and £12,000, the percentage reduction reduces by approximately 1% for every £120 in rateable value. The table below is a guide to these reductions:

<table>
<thead>
<tr>
<th>Rateable Value Percentage Reduction</th>
</tr>
</thead>
<tbody>
<tr>
<td>under £6,000</td>
</tr>
<tr>
<td>£7,200</td>
</tr>
<tr>
<td>£8,400</td>
</tr>
<tr>
<td>£9,600</td>
</tr>
</tbody>
</table>
Rateable Value Percentage Reduction

£10,800  10%
Over £12,000  0%

If an application for relief is granted, provided the ratepayer continues to satisfy the conditions for relief which apply at the relevant time as regards the property and the ratepayer, they will not need to re-apply for relief in each new valuation period.

Certain changes in circumstances will need to be notified to the local authority by the ratepayer. The changes which must be notified are:

- the ratepayer taking up occupation of a property they did not occupy at the time of making their application for relief, and
- an increase in the rateable value of a property occupied by the ratepayer in an area other than the area of the local authority which granted the relief.

Notification of these changes must be given to us within 4 weeks of the day after the day the change happened. If this happens, there will be no interruption to the ratepayer’s entitlement to the relief. A notification that the ratepayer has taken up occupation of an additional property must be by way of a fresh application for relief; notice of an increase in rateable value must be given in writing.

BOSTON BOROUGH COUNCIL
Business rates reliefs

This provides information about reliefs to Business Rates customers. It also includes changes to small business rates levels introduced in the last budget.

The following reliefs are available to ratepayers:

Small business rate relief

The rateable value threshold for small business rate relief changed on 1 April 2010 to £6000. The maximum amount of relief that can be awarded is 100% for properties with a rateable value of less than £6,000. Properties with a rateable value between £6,000 and £12,000 are entitled to a proportion of relief up to 100%. Properties with a rateable value of between £12,000 and £18,000 will not receive any relief but will still benefit from the lower rate multiplier.

From 1 April 2012 it is not necessary to complete a paper application form. If you would like to apply for small business rate relief simply contact us on 01205 314413

BRADFORD (CITY OF) METROPOLITAN BOROUGH COUNCIL

Small Business Rates Relief

From April 2010, small businesses with a rateable value of up to £12,000 may qualify for a reduction from their full rate bill. The cost of this relief is paid for by all other ratepayers. Small businesses which qualify, with a rateable value of less than £18,000 outside London and less than £25,500 inside London, will have a lower multiplier used to work out their rate bill.
If your business is eligible, you need to apply to get the small business relief or to have the lower multiplier used instead.

For further information and to apply for this relief, please download the application form for Small Business Rate Relief (see the link below).

**From October 1st 2010 any business that is entitled to Small Business Rate Relief will be eligible for an increase in the level of discount they get on their rates bill.**

**Increase in Business Rate Relief**

From October 1st 2010 any business entitled to Small Business Rate Relief will be able to get an increase in the level of discount they get on their rates bill.

All businesses with a rateable value of less than £12,000 will get double their current discount on their business rates bill.

For example businesses with a rateable value of less than £6,000, that already get a 50% discount, will get a 100% discount from October 1st 2010.

Businesses with a rateable value of £9,000 currently get a 25% discount, but this also increased to 50% from October 1st 2010.

The new levels of relief will be temporary from 1st October 2010 to 31st March 2014.

For more information about the discounts available please contact the Business Rates Department.

**Key facts**

**What is the Government doing?**

It is increasing the support available to small businesses that pay business rates. It is doing this by increasing the level of Small Business Rate Relief available to eligible businesses for a temporary period. From 1 October 2010 to 30 September 2011, eligible businesses with a rateable value of up to £6,000 will be entitled to 100% relief on their bill. If your rateable value is between £6,001 and £12,000, you will be entitled to relief on a sliding scale between 100% and 0%.

**Who is eligible?**

Anyone who is entitled to Small Business Rate Relief and has a rateable value of £12,000 or less will be eligible for the increased level of discount off their rates bill.

**When does this happen?**

The revised relief will apply between 1 October 2010 and 30 September 2011.

**Is it worth it?**

Yes! The Government's changes will mean that those who, for example, are entitled to a 50% reduction in their rates bill will be entitled to a 100% reduction between 1 October 2010 and 30 September 2011.
Do I need to meet any criteria?

Small Business Rates Relief is available to all businesses whose rateable value is less than £18,000. To qualify for the relief, businesses must apply to their local authority and confirm that:

- the sole or main property they occupy must have a rateable value of less than £18,000 (£25,500 in Greater London) and
- if they occupy any additional properties, each of the additional properties must have a rateable value of less than £2,600, and the total rateable value of all of their properties must be less than £18,000 (£25,500 in Greater London).

Where the rateable value of the property is £12,000 or less, the business is eligible to claim a discount on the rates bill, as well as having their bill calculated on the basis of the small business rate multiplier.

For businesses with a rateable value of between £12,001 and £18,000 (or £25,500 in London), there is no discount, but the business will continue to be entitled to have their rates bill calculated using the small business rate multiplier.

Do I need to do anything?

If you already claim the relief, you do not need to do anything more. Your local authority will calculate your revised payment schedules and write to you later this year.

Can I change my bill payments now?

You must continue to pay your current bills, on the existing payment schedule from your local authority. Current collection and enforcement procedures will continue to apply to ratepayers who miss a scheduled instalment. Your local authority will write later this year to advise you of any reductions that might be necessary to your 2010/11 bill. Any changes to your liability that are necessary for 2011/12 will be set out in your 2011/12 bill when that is prepared in March 2011.

When will I find out what my revised bill will be?

The changes need to be agreed by Parliament. Subject to Parliamentary approval, the Government expects that local authorities will be able to issue revised bills for 2010/11 before 1 October 2010.

What if I have already paid too much by 1 October?

If, as a result of the payments you have already paid by 1 October 2010, you have paid an amount greater than any revised bill you are due from the new arrangements, then your local authority will arrange any necessary refund to be made to you.

My rateable value is over £12,000. Do I get any help?

If your rateable value is over £12,000, you are not entitled to a discount within Small Business Rate Relief. However, if your rateable value is below £18,000 (or £25,500 in London), and you are eligible for Small Business Rate Relief, you will be paying your business rates using the Small Business Rate multiplier which is set at a lower level than the general business rate. In these circumstances, there will be no change to your bill.
Why is the Government doing this?

The Government is making this change to the Small Business Rate Relief scheme to provide help with the fixed costs of starting and running a small business as the economy starts growing.

What happens if there is a new Government?

Introduction of the measure will be subject to passage of the necessary legislation by Parliament, following an election.

I have deferred some of my liability for business rates for 2009/10 into the next year. Does this scheme mean I no longer have to pay those rates?

The Chancellor's announcement relates solely to the business rate liability between 1 October 2010 and 30 September 2011. If you are paying any other rates bill from earlier periods, for example through the deferral of rates liabilities scheme, you should continue to make those payments to your billing authority.

BRAINTREE DISTRICT COUNCIL

Small business rate relief

SBR is a relief which was introduced by Government with effect from 1st April 2005.

From 1 April 2013 the thresholds for the relief increase as follows:

(a) This relief is available to ratepayers with either:

1. one property with a rateable value of below £18,000, or
2. one main property with a rateable value of below £18,000 and other additional properties providing those additional properties have rateable values less than £2,600 and the total value of all the properties remains under the threshold of £18,000.

(b) The relief will be payable on the main property only and the threshold for that property will depend on the area in which that property is situated (as for transitional relief there are different thresholds applied to properties situated in London). All additional properties (under £2,600 rateable value) will be based on the lower non-domestic multiplier.

(c) Qualifying properties with a rateable value of less than £6,000 will get 100% relief based on the small business rate multiplier of 46.2p.

(d) For qualifying properties with a rateable value of between £6,001 and £11,999 the relief will be calculated as 1% for every £100 below the £12,000 rateable value threshold, based on the small business rate multiplier of 46.2p.

(e) For qualifying properties with a rateable value of between £12,000 and £17,999 the property will be charged at the small business rate multiplier of 46.2p.

(f) The relief will be calculated for each chargeable day for which it remains payable. As soon as a ratepayer fails to meet the above criteria they are no longer due the relief.

(g) Once application has been made relief will continue whilst circumstances remain the same. If there is a change in circumstance, which affects the eligibility to the relief then the local authority
must be informed.

(h) If there is a change in rateable value resulting in a property becoming eligible for small business rate relief then application for the relief may be accepted up to 6 months after the date of notification of the alteration.

(i) All properties not eligible for the relief will pay for the small business rate relief scheme, in effect this means that they will pay a supplement equivalent to £0.009 in the pound making the full non domestic rate multiplier 47.1p.

(j) Where a property is eligible for charitable relief and small business rate relief it will be given charitable relief.

(k) Where a property is eligible for rural rate relief and small business rate relief it will be given rural rate relief.

(l) Where a property is eligible for charitable relief, rural settlement relief and small business rate relief it will be given charitable relief.

The occupied property you claim for must appear in the local rating list as at 1st April. If you occupy a property that was formed for example following a merger or split from another property after 1st April in any financial year you would not be eligible to claim relief until April the following year. The exception to this is from 1st April 2009 when an otherwise eligible occupier of a property comes onto the rating list after 1st April will now be able to claim SBRR from the date of first occupation rather than having to wait for 1st April in the following financial year.

The Small Business Rate Relief scheme is funded by a supplement on the rate bill of those businesses not eligible for the relief. This supplement is built in to the standard multiplier.

How to calculate your small business rate relief for 2013/14

If your rateable value is between 6,000 and 11,999

The formula is $6,000 / (RV - 6000)$

Assume your Rateable Value is 8,100

The calculation which is worked out to four decimal places is

$6000$ divided by $(8,100$ minus $6000)$

or

$6,000$ divided by $2,100 = 2.8571$, rounded to three decimal places is 2.857. This is the discount factor.

Your gross rates bill based on the small business rate multiplier is $RV$ 8,100 multiplied by £0.462p = £3,645.00

The Gross charge of £3,645.00 is divided by the small business discount of $2.857 = £1,275.813$

The net amount payable to two decimal places is £1,275.81.

Note this is the annual charge calculation. For a part-year calculation, take the net amount payable, divide by 365 days and multiply by the number of days from the first day of charge to the following 31st March.
For further advice please contact the Business Rates team.

An application form can be found under related downloads.

**You must notify the council of any change in circumstances which may affect your claim for small business rate relief within 4 weeks starting on the day after the change occurred.**

**Changes to inform us:**

1. increases in the rateable value of a property occupied by the ratepayer which is not in the area of the billing authority granting SBRR. These changes must be notified in writing.

2. the ratepayer coming into occupation of any property which is not mentioned in their application for relief - these changes will have to be notified through a fresh application for SBRR.

As notifying the billing authority of these changes, within 4 weeks starting on the day of the change, will be a condition of entitlement, failure to notify the authority will mean that the ratepayer would no longer be entitled to the relief. If the ratepayer notifies the authority after the 4 week period, the ratepayer will lose relief from the day after the date of change until the day on which the authority is notified in accordance with the amended 2004 Order.

If the change of circumstances is such that the ratepayer will no longer be eligible for the relief, e.g. because the ratepayer occupies a new hereditament with a rateable value above £2,600 from 1 April 2010, relief would end from the date of change.

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**BRIGHTON AND HOVE CITY COUNCIL**

**Small business rate relief (SBRR)**

Small business rate relief is a national discount scheme administered by the council on behalf of the Government. It is awarded on a sliding scale depending on the size of your Rateable Value (RV).

The maximum amount of discount was previously 50%, but since 2010 the government has provided extra support by doubling the maximum discount to 100%. This means you may be able to reduce your bill to nothing, depending on your Rateable Value (RV). The extra support is due to continue until 31 March 2014, after which Small Business Rate Relief is expected to return to a maximum of 50%.

**How much reduction will I get?**

- if the rateable value is £6,000 or less, you will get a 100% discount;
- if the rateable value is between £6,001 and £12,000, the discount is calculated on a sliding scale. For example, you will get a 25% discount if your rateable value is £9,000;
- If your rateable value is over £12,000, no Small Business Rate Relief can be awarded.

**Do I qualify?**

To qualify for relief, you must occupy either:

- one property with a rateable value of less than £18,000 or
- one main property and other additional properties providing the additional properties each have a rateable value below £2,600, and the total rateable value of all your properties is below £18,000.
What is small business rate relief?

Any ratepayer who occupies a single property within England, where the rateable value (RV) is less than £18,000 will be entitled to the following relief:

<table>
<thead>
<tr>
<th>Rateable value of main property</th>
<th>Period</th>
<th>Amount of small business rate relief</th>
</tr>
</thead>
<tbody>
<tr>
<td>£1 to £6,000</td>
<td>01/04/10 to 30/09/10</td>
<td>50% relief - and small business multiplier.</td>
</tr>
<tr>
<td></td>
<td>01/10/10 to 31/03/14</td>
<td>100% relief - and small business multiplier.</td>
</tr>
<tr>
<td></td>
<td>From 01/04/14</td>
<td>50% relief - and small business multiplier.</td>
</tr>
<tr>
<td>£6,001 to £12,000</td>
<td>01/04/10 to 30/09/10</td>
<td>50% relief reducing on a sliding scale of 1% per £120 RV over £6,000 - and small business multiplier.</td>
</tr>
<tr>
<td></td>
<td>01/10/10 to 31/03/14</td>
<td>100% relief reducing on a sliding scale of 1% per £60 RV over £6,000 - and small business multiplier.</td>
</tr>
<tr>
<td></td>
<td>From 01/04/14</td>
<td>50% relief reducing on a sliding scale of 1% per £120 RV over £6,000 - and small business multiplier.</td>
</tr>
<tr>
<td>£12,001 to £17,999</td>
<td>all</td>
<td>Small business multiplier.</td>
</tr>
</tbody>
</table>

Rating multiplier

The small business non-domestic multiplier for 2011/12 is 42.6p per pound of rateable value and for 2012/13 it is 45.0p per pound of rateable value.

Please note that with effect from 1 April 2012 all occupied rate liabilities with a rateable value below £18,000 will automatically be calculated using the lower multiplier and that a signed declaration form is not required for this reduction only.

Other information

- The relief will also apply where a ratepayer occupies a main property with an RV of less than £18,000 but has ancillary properties with RV’s of less than £2,600 each, if the total RV of all properties does not exceed £17,999. In this case relief will only be applied to the one main property.
- If your rate liability includes a transitional adjustment, any entitlement to small business rate relief will be applied to the net balance.

Applying for relief

To apply please download and print small business rate relief application (pdf, 106 KB)(opens new window) and send it to:
Business Rates, PO Box 968, Bristol BS99 1ZG.

Backdating
Reasons you may not be entitled

- If you are in receipt of Mandatory Charitable Rate Relief you will not be entitled to Small Business Rate Relief.
- If you are in receipt of either exemption or relief from Empty Property Rates you will not be entitled to Small Business Rate Relief.

BROMSGROVE DISTRICT COUNCIL
Small Business Rate Relief

Small Business Rate Relief was introduced on 1 April 2005 and can offer significant reductions in the rates bills for ratepayers that qualify for the relief.

This is available at 50% for all qualifying ratepayers with a RV below 6,000, with relief declining on a sliding scale until Zero % is reached at 12,000.

*The frequently asked questions listed below provide links to detailed information about Small Business Rate Relief:

- How do you qualify for relief?
- How can I apply?
- Can I claim relief for my empty property?
- My rateable value has been reduced to below £18,000 do I now qualify for relief?
- I have two businesses, can I claim relief for each business?
- I already receive charitable/rural rate relief can I claim Small Business Rate Relief as well?

**How do you qualify for relief?**

To qualify for small business rate relief the following conditions must be satisfied;

- You must only occupy one property in England *(subject to the exception listed below).*
- The rateable value on the day for which you require relief and for every day in between must be below £18,000
- You must make an application in writing.

When deciding how many properties you occupy any additional properties with a rateable value below £2,600 are not counted, provided that the total rateable value of all the properties occupied is below £18,000.

**Examples**

If you occupied one property with a rateable value of £7,000 and two with a rateable value of £2,000 you would qualify for the relief because the two smaller properties would not be counted.

If you occupied one property with a rateable value of £7,000 and six with a rateable value of £2,000 you would not qualify because the total rateable value of all the properties that you occupy is above £18,000.

**How can I apply?**

To qualify for the relief you must make an application. There are limits on how long you have to apply so you should do so as soon as possible. You must apply by completing one of our application forms *(46.44 KB).*
From the 1st April 2010 all businesses currently receiving this relief will continue to receive this relief, provided they remain eligible to do so.

**Can I claim relief for my empty property?**

Small Business Rate Relief can not be claimed for unoccupied properties. For information on the rates payable for empty properties you should refer to reliefs for empty or partially empty properties.

**My rateable value has been reduced to below £18,000 do I now qualify for relief?**

Yes, provided that you are eligible to receive it.

**I have two businesses, can I claim relief for each business?**

This depends on the circumstances of the particular case. To qualify for relief the ratepayer can only occupy one business property in England. Only a legal person (individual or body) can be liable for rates and the ratepayer is the legal person in occupation of the property.

Where a company occupies a property (e.g. ABC Limited), it is the company which is the legal person liable for rates and not the individual that owns or runs the company. This is because companies are separate legal entities. Where a partnership occupies a property each of the partners is jointly and severally liable for the rates. Where an individual occupies as a sole trader then the individual is liable.

If you have two businesses whether you qualify for small business rate relief will depend on the trading status of the businesses. If you have two businesses both of which you operate as a sole trader from their own business premises you will not be able to claim relief for either business. If you operate as a sole trader from one business premises and operate a separate business as a partner in a partnership you will not be able to claim the relief. However if you operate one business as a sole trader and run another business as a Limited Company then both you as a sole trader and the company will be able to apply for the relief.

**I already receive Charitable/Rural rate relief can I claim Small Business Rate Relief as well?**

No, you are not able to claim small business rate relief if you receive mandatory charitable relief, mandatory rural rate relief or relief for former agricultural premises.

**BURY COUNCIL**

**Small business rates reliefs**

This is available to businesses whose property has a rateable value of less than £18,000, and there are two parts:

**Lower rating multiplier**

For properties with a rateable value of less than £18,000 there is a lower small business non domestic rating multiplier of 46.2 pence in the pound for 2013-2014. This is awarded automatically.

**Extra short term help for small businesses**

If the rateable value of your business property is below £12,000 you may be entitled to further help.

If your property has a rateable value of less than £6,000 you can receive a 100% reduction in your Business Rates bill.

For properties with rateable values between £6,000 and £12,000 the reduction decreases from 100% to 0% on a sliding scale. For example, if the rateable value is £9,000, the bill will be reduced by 50%.

This is a short term measure introduced by the Government, and will end in March 2014. After that date the only extra relief available will a 50% discount for properties with a rateable value of less than £6,000.
Small business rate relief can only be claimed on one property. If you have more than one business property, the relief is only available if:

- the rateable value of each of the other properties is below £2,600, and
- the total of all the rateable values is less than £18,000.

Businesses that already receive charitable or rural relief will not qualify for small business rate relief.

Please use the online claim form in the offsite links and online forms section on the right-hand side of this page to make an application for small business rates relief. We will consider backdating relief for up to six months.

If you are awarded small business rates relief you need to inform us if:

- you take up occupation of a property that you did not occupy at the time making your application, or
- there is an increase in the rateable value of a property which you occupy in another council's area.

CARLISLE CITY COUNCIL
Small Business Rates Relief

The relief is available to ratepayers who occupy either;

a) One business property, or

b) One main business property and other additional business properties provided all of the other properties have rateable values less than £2,600.

The rateable value of the property mentioned in a), or the total rateable value of all properties mentioned in b), must be under £18,000.

Relief can only be given on one property. Properties currently eligible for either charitable rate relief or rural rate relief will not be eligible for Small Business Rate Relief.

How much relief will be granted?

Successful applicants whose rateable value is £6000 or less will get 50% rate relief. This will decrease on a sliding scale of 1% for every £120 below £12,000 rateable value (but see note below).

Any property with rateable value of £17,999 or less will automatically get some relief by having the bill worked out using the lower of the two multipliers (i.e. 0.462 for 2013/14), irrespective of the number of businesses owned by the ratepayer, without the need for an application.

The Government has temporarily changed the rules of the scheme. Until 31 March 2014 the relief is 100% for properties with a rateable value of £6,000 or less. For properties with a rateable value of between £6,001 and £12,000 the relief will reduce from 100% to nil on a sliding scale.

Businesses whose rateable value is £18,000 or more are not eligible for any Small Business Relief.

Only one application needs to be made during the life of a five year Valuation List.

Please contact the Business Rates team on 01228 817234 if you wish to apply for this relief.
CHELTENHAM BOROUGH COUNCIL

Small business rate relief

If you are not entitled to another mandatory relief, or if you are liable for unoccupied property rates and occupy a property with a rateable value which does not exceed £17,999, you will have your bill calculated using the lower small business non-domestic rating multiplier, rather than the national non-domestic rating multiplier.

In addition, generally, if the rateable value of your sole or main property does not exceed £12,000, you will receive a percentage reduction in your rates bill for this property of up to a maximum of 50% for a property with a rateable value of not more than £6,000. However, until 31 March 2014, the government has doubled the usual level of relief. This percentage reduction (relief) is only available to ratepayers who occupy either:

1. one property, or
2. one main property and other additional properties providing those additional properties each have a rateable value which does not exceed £2,599

The rateable value of the property mentioned in (1), or the aggregate rateable value of all the properties mentioned in (2), must not exceed £17,999 on each day for which relief is being sought. If the rateable value, or aggregate rateable value, increases above those levels, relief will cease from the day of the increase.

You do not need to make an application for small business rate relief. If you meet the eligibility criteria and have not received the relief, you should contact us. Provided you continue to satisfy the conditions for relief which apply at the relevant time, you will automatically continue to receive relief in each new valuation period. You will need to let us know about certain changes in circumstances (other changes will be picked up by us). The changes which should be notified are:

- if you take up occupation of an additional property
- an increase in the rateable value of a commercial property which you occupy in an area other than the area of the local authority which granted the relief

Full details on the eligibility criteria and on how to apply for this relief are available by contacting the business rates team.

CHERWELL DISTRICT COUNCIL

Small business rate relief

From 1st April 2010, occupiers of properties with a rateable value of less than £18,000 may be entitled to a reduction in their rates bill. Eligible properties with a rateable value of £6,000 will be entitled to 50% relief. This will decrease on a sliding scale of approximately 1% for every £120 rateable value below £12,000. Rateable values between £12,000 and £17,999 will not receive relief, but will have their bill calculated using the small business rating multiplier. The figures below are a guide to these reductions:

Small business rates percentage reduction
<table>
<thead>
<tr>
<th>Rateable Value</th>
<th>Percentage Reduction</th>
</tr>
</thead>
<tbody>
<tr>
<td>under £6,000</td>
<td>100%</td>
</tr>
<tr>
<td>£6,000 - £11,999</td>
<td>0% - 100%</td>
</tr>
<tr>
<td>£12,000 - £17,999</td>
<td>the small business rate multiplier will be used no matter how many other premises in England you have.</td>
</tr>
</tbody>
</table>

The relief is only available to ratepayers with one property in England - or one main property and other additional properties providing the additional properties have rateable values less than £2,600, and the total rateable value of all the properties remains under the threshold of £18,000. The charge on the other additional properties under £2,600 will be based on the small business rates multiplier.

If an application for relief is granted, the relief will be reassessed automatically each year, without the need for re-applying, provided the ratepayer's circumstances do not change.

Eligible ratepayers will receive small business rates relief at 100% on properties up to £6,000 (rather than at 50%) and a tapering relief from 100% to 0% up to £12,000 rv in that period. This has been automatically applied to your bill.

**CHESHIRE WEST AND CHESTER**

**2012-2013 small business rates relief scheme**

If you occupy only one business premises in England and the rateable value is below £12,000 you are eligible for rate relief.

To help small businesses during the economic downturn the enhanced scheme is now extended until at least 31 March 2014. This means that thousands of small businesses will continue to pay no business rates until then.

**What amount of relief is available?**

- If the property you occupy has a rateable value below £6,000 you will qualify for 100% relief.
- If the rateable value is between £6,000 and £12,000 the level of relief you will receive will be tapered from 100% to 0%.

**Where to find help**

There is no application form to complete - just contact the business rates office.
Small Business Rate Relief

As of 1 April 2005, small businesses are able to claim a new form of rate relief, subject to certain conditions being met.

Small businesses may be able to claim up to 50% relief on their business rates if they occupy only one property in England - or in certain circumstances where they also have additional small businesses.

This relief continues into the new Non-Domestic Rating list from 1 April 2010.

Eligible ratepayers will have their business rate accounts calculated using the small business rate multiplier, with additional relief awarded which is stepped, so that those with a rateable value of less than £6,000 may be able to claim 50% relief, reducing to no relief at a rateable value of more than £12,000.

Eligible ratepayers that occupy a property in England, which has a rateable value of more than £12,000 but less than £18,000 will have their business rates accounts calculated using the small business rate multiplier.

From 1st April 2012 all ratepayers who occupy properties with rateable values less than £18,000 will automatically have their bill calculated using the small business rate multiplier. The relief will apply to eligible ratepayers who occupy a property with a rateable value less than £12,000.

In 2010 the government introduced legislation that provided for a temporary increase in the amount of Small Business Rate Relief for those ratepayers who were entitled to Small Business Rate Relief. Initially the increase in the relief was for a period of one year beginning on 1st October 2010 and ending on 30th September 2011.

Subsequently the Chancellor extended the temporary increase in Small Business Rate Relief that was due to end on 30 September 2011, to the 30 September 2012 and then to the 31st March 2013. This has again been extended to the 31st March 2014.

The measure doubles the usual rate of relief so that ratepayers with rateable values below £6,000 pay no rates at all for the period, while ratepayers with rateable values between £6,000 and not more than £12,000 receive tapered relief from 100% – 0%.

Any business that does not qualify will have their business rates accounts calculated using the standard business rate multiplier. For further information about business rates visit www.businesslink.gov.uk: a Government website bringing together all business rates information in one place in an easily accessible format and in jargon-free everyday language.

View the governments letter regarding the SBRR extension

What are the standard rate multiplier and small business rate multiplier?
To calculate the gross annual rates of a property, the rateable value is multiplied by the standard rate multiplier - a sum of money that changes from year to year. As of 1 April 2012, the standard rate multiplier will be 45.8 pence in the pound. Eligible small businesses will pay the small business multiplier 45.0 pence.

**Who is the scheme available to?**
Businesses that occupy properties with rateable values less than £18,000. From 1st April 2012 there is no restriction on the number of properties occupied if claiming small business rate multiplier only. The small business rate multiplier is automatically applied.

A further discount is available to businesses that occupy:

One property with a rateable value less than £12,000 in England effective from 1 April 2010.

One main property with rateable value less than £12,000 and other additional properties, providing those additional properties each have rateable values of less than £2,600 effective from 1st April 2010 and the total rateable value of all the properties remains under £18,000 effective from April 2010 (The relief will only be applied to the main property, the other properties do not qualify for relief. From 1st April 2012 all the properties will pay the small business multiplier).

**What happens next?**
To claim relief after 1st April 2012. An application form is not required. Properties with rateable values less than £18,000 will automatically have their bills calculated using the small business rate multiplier. Applications can be made by the telephone to claim a further discount if eligible.

To claim relief before 1st April 2012

A completed application form is required to ensure that the correct criteria is met. Any relief granted can be backdated to the 1 April 2010

Ratepayers that are receiving small business rate relief are required to notify the council of any change in their circumstances that may affect their entitlement to this relief.

**How do I apply for small business rate relief?**
If you believe you may be entitled to relief, please contact the non-domestic rating section on 01246 345171 or 01246 345138 to discuss this.
CHICHESTER DISTRICT COUNCIL

Small business rate relief is available for ratepayers who pay an occupied non-domestic rate charge at one address only and which has a 2010 rateable value of less than £18,000. You do not have to be running a business to qualify - if you own a beach hut or caravan plot you can still apply.

If you pay an occupied non-domestic charge at more than one address you can still qualify for relief at your main property providing the following conditions apply:

- All other occupied properties must have a 2010 rateable value of £2,599 or lower.
- The combined 2010 rateable value of all occupied properties is below £18,000.

Empty properties are not counted and they are not eligible for small business rate relief.

From 1 April 2013 onwards your bill will be calculated automatically using a lower multiplier of 0.462 (the standard multiplier is 0.471). You do not have to apply for this reduction.

If your rateable value is below £12,000 you can apply for additional relief. This is by written application and can be made by email, letter or by completing the application form which can be downloaded from the link (please use the form for guidance if you choose to apply in writing or by email so you know what details need to be provided).

The additional relief is based on the rateable value of your premises. Since October 2010 this has been as follows:

- Rateable Value up to £6,000 - 100% relief awarded.
- Between £6,000 and £12,000 - the amount of relief is reduced on a sliding scale from 100% to 0%.

The additional relief scheme is due to change in April 2014 and is expected to revert to pre-October 2010 levels, reducing the maximum relief to 50%.

COLCHESTER BOROUGH COUNCIL

How do I qualify for Small Business Rate Relief?

The scheme will offer a reduction of 50% in the payable rate to businesses with a rateable value under £6,000 and a reduced amount of relief for those between £6,000 and £12,000. Relief will reduce as the rateable value increases. Businesses which occupy more than one property will also be eligible, providing those other properties have rateable values less than £2,600 and the combined rateable values of all their other properties does not exceed £18,000. For businesses with rateable values between £12,000 and £18,000, who might otherwise have qualified for relief, the Government have announced a “buffer zone” where they can be excluded from the funding arrangements.

An application for Small Business Rate Relief is not required and it will be automatically awarded to all eligible ratepayers. Where a ratepayer meets the eligibility criteria and has not received the relief they should contact the Council. Provided the ratepayer continues to be eligible for the relief, they will automatically continue to receive relief in each new valuation period.
CORNWALL COUNCIL

Small Business Rate Relief (the figures are effective from 1st April 2011)

Small Business rate relief is available to ratepayers with either:-

- One property with a rateable value less than £18,000 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 £18,000.

If you match the above criteria relief will be granted in accordance with the following table:

<table>
<thead>
<tr>
<th>RV of property</th>
<th>Amount of small business rate relief</th>
</tr>
</thead>
<tbody>
<tr>
<td>Up to £5,999</td>
<td>100% relief with the lower multiplier of 46.2p</td>
</tr>
<tr>
<td>£6,000 to £11,999</td>
<td>Relief reducing on a sliding scale of 2% per £100 RV and a lower multiplier of 46.2p</td>
</tr>
<tr>
<td>£12,000 to £17,999</td>
<td>Lower multiplier only of 46.2p</td>
</tr>
</tbody>
</table>

The Government has doubled the usual level of relief until 31 March 2014.

You do not qualify if your property is empty.

If you receive small business rate relief you must notify us of certain changes in circumstances. The changes which should be notified are—

(a) the ratepayer taking up occupation of an additional property, and

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

If you think you may be eligible for small business rate relief please contact the Revenues section using the address shown on your bill or by using the details shown on this page.

Contact details

Revenues section
Telephone: 0300 1234 171
Email: revenues@cornwall.gov.uk

COTSWOLD DISTRICT COUNCIL

A rate relief scheme for small businesses was introduced with effect from 1st April 2005. The basic criteria to qualify for this relief are explained below.

The Small Business Rate Relief is available at 50% for ratepayers, meeting the criteria below, with a rateable value of up to £6,000. Relief declines in percentage terms on a sliding scale of 1% per £120 RV, until it is 0% at £12,000 RV.

The relief is only available to ratepayers who occupy either:

a) one property, or
b) one main property and other additional properties providing these additional properties each have a rateable value less than £2,600.

The rateable value of the property mentioned in a), or the aggregate rateable value of all properties mentioned in b), must be under £18,000 outside London or £25,500 within London.

**Interaction with other reliefs**

- Where a property is eligible for Charitable Rate Relief and Small Business Rate Relief, it shall receive Charitable Rate Relief only.
- Where a property is eligible for Rural Rate Relief and Small Business Rate Relief, it shall receive Rural Rate Relief only.
- Where a property is eligible for all three reliefs, it shall receive Charitable Rate Relief only.

Ratepayers may be required to complete an application form for Small Business Rate Relief. If a ratepayer ceases to be eligible on a day during the year in question, the relief will cease on that day. An application for relief must be submitted in writing to the local authority within 6 months of the end of the valuation period.

The scheme is funded by the use of a higher multiplier to calculate the rates bills not eligible for the relief. However, ratepayers of eligible business properties with rateable values between £12,000 and £17,999 (£25,499 within London) do not have to contribute towards the relief and will have their bills calculated using the lower small business non-domestic rating multiplier.

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**COVENTRY CITY COUNCIL**

Relief from non-domestic rates is available that may reduce the amount of rates that small businesses have to pay.

**Criteria for Small Business Rate Relief**

Relief is available to ratepayers who occupy:

a) only one business property in England with a rateable value below £18,000, or
b) one main business property and other additional properties, providing all the additional properties have individual rateable values below £2,600 and the total of the rateable values of all the properties is under £18,000 - relief will apply to the main property only.

There are two elements to the relief - eligible businesses will qualify for relief as follows:

a) the rate bill will be calculated using the small business non-domestic rating multiplier for all eligible properties with a rateable value below £18,000, and
b) businesses with rateable values below £6,000 will get relief of 100% of their liability while this relief will be reduced by 2% for every £120 of rateable value for businesses with rateable values between £6,001 and £12,000.
The multipliers for each financial year are as follows:

### National non-domestic rating multipliers for each financial year from 2000 to 2011

<table>
<thead>
<tr>
<th>Financial Year</th>
<th>National non-domestic rating multipliers</th>
</tr>
</thead>
<tbody>
<tr>
<td>2000/01</td>
<td>41.6p</td>
</tr>
<tr>
<td>2001/02</td>
<td>43.0p</td>
</tr>
<tr>
<td>2002/03</td>
<td>43.7p</td>
</tr>
<tr>
<td>2003/04</td>
<td>44.4p</td>
</tr>
<tr>
<td>2004/05</td>
<td>45.6p</td>
</tr>
<tr>
<td>2005/06</td>
<td>standard 42.2p</td>
</tr>
<tr>
<td>2006/07</td>
<td>standard 43.3p</td>
</tr>
<tr>
<td>2007/08</td>
<td>standard 44.4p</td>
</tr>
<tr>
<td>2008/09</td>
<td>standard 46.2p</td>
</tr>
<tr>
<td>2009/10</td>
<td>standard 48.5p</td>
</tr>
<tr>
<td>2010/11</td>
<td>standard 41.4p</td>
</tr>
</tbody>
</table>

If the ratepayer applies and qualifies for Small Business Rates Relief they will pay on the following multiplier:

### National non-domestic rating multipliers with Small Business Rates Relief for each financial year from 2005 to 2011

<table>
<thead>
<tr>
<th>Financial Year</th>
<th>Multiplier</th>
</tr>
</thead>
<tbody>
<tr>
<td>2005/06</td>
<td>41.5p</td>
</tr>
<tr>
<td>2006/07</td>
<td>42.6p</td>
</tr>
<tr>
<td>2007/08</td>
<td>44.1p</td>
</tr>
<tr>
<td>2008/09</td>
<td>45.8p</td>
</tr>
<tr>
<td>2009/10</td>
<td>48.1p</td>
</tr>
<tr>
<td>2010/11</td>
<td>40.7p</td>
</tr>
</tbody>
</table>

- Where a property is eligible for charitable relief and small business relief, charitable relief only will apply.
- Where a property is eligible for rural rate relief and small business rate relief, rural rate relief only will apply.
- Any transitional relief will be applied before any small business rate relief is applied.
Small business rate relief

The scheme started 1 April 2005 and, initially, customers had to apply for relief annually. However, since 1 October 2006, and for the financial years 2007 to 2009, only one application was needed.

With effect from 1 April 2010 no new application is required for current claimants and new claims will be valid for the life of the scheme.

You must notify us within four weeks of any change in circumstance that could affect your entitlement to the relief. Failure to meet this requirement will bring the existing relief to a retrospective end and any new relief will only apply from the receipt date of a new claim.

In addition, a further application is required where there is occupation of an additional property in England. You must also give written notification (within six months) to us where a change in the rateable value of any property not in that area has occurred.

Outline of the scheme for the period after 1 April 2010

- Eligible properties (hereditaments) with a 2010 rating list rateable value of £6,000 or less will get 50% rate relief.
- For eligible properties with a 2010 rating list rateable value of between £6,001 and £12,000, relief will decrease on a sliding scale of 1% for every additional £120 of rateable value.
- Eligible properties with a rateable value between £12,001 and £17,999 (outside Greater London) and between £12,001 and £25,499 (within Greater London) will have rate relief of 0% but will have their bill calculated using the small business non-domestic rating multiplier.
- Eligible properties will have their bill calculated using the small business non-domestic rating multiplier as opposed to the standard rate.

Eligibility criteria

- The rateable value of the property must be within the thresholds stated above.

The relief is only available to customers who are the occupiers of:

- One property in England
- One main property and other additional properties in England, providing those additional properties have rateable values less than £2,600 and the total value of all the properties remains under the appropriate threshold (£18,000 outside Greater London and £25,500 within Greater London). The applicable threshold (£18,000 or £25,500) will be based on the location of the main eligible property and not the location of the additional properties.
- Application is made to the billing authority where the main eligible property is situated.
- Properties in the buffer zone (rateable value between £12,001 and £17,999) must apply for the relief. The same eligibility criteria apply.

Calculation of the bill and changes through the year

- The relief will be applied to the main eligible property only.
- The charge on any additional properties (under £2,600) will be based on the higher non-domestic rating multiplier.
- The bill will be calculated for each chargeable day that the property remains eligible. As soon as a customer fails to meet the criteria above (for example, property is vacated, change of owner or additional property occupied by same customer) they are no longer due the relief.
How to apply

Customers must apply to us for the relief.

You can download the form you need from the downloads section at the bottom of the page, please send this to the address shown on the form.

The application can be submitted electronically to croynndr@croydon.gov.uk.

Applications may be accepted up to either six months before or after the start of the financial year to which the application applies.

If the 2005 or 2010 rating list rateable value is altered, applications may be accepted up to six months after the date of notification of the alteration.

Proposed changes to the scheme from 1 October 2010

On 24 March 2010, the Chancellor of the Exchequer announced that there will be a temporary increase to the level of small business rate relief. The new levels of relief will be available for 12 months from 1 October 2010 to 30 September 2011. A letter has been sent to all businesses who may be affected by this change.

If you are receiving small business rate relief, we will issue you with a new bill in autumn 2010. Until you receive a new bill, you should keep paying the bill we have sent to you.

If you are not receiving small business rate relief and think you may be entitled, you can download the form you need from the downloads section at the bottom of the page, please send this to the address shown on the form. Alternatively, call us on 020 8667 8385 or email us at croynndr@croydon.gov.uk.

You can download the Government’s fact sheet and proposal from the downloads section at the bottom of the page.

Outline of the scheme for the period up to 31 March 2010

- Eligible properties (hereditaments) with a 2005 rating list rateable value of £5,000 or less will get 50% rate relief.
- For eligible properties with a 2005 rating list rateable value of between £5,001 and £10,000, relief will decrease on a sliding scale of 1% for every additional £100 of rateable value.
- Eligible properties with a rateable value between £10,001 and £14,999 (outside Greater London) and between £10,001 and £21,499 (within Greater London) will have rate relief of 0% but will have their bill calculated using the small business non-domestic rating multiplier.
- Eligible properties will have their bill calculated using the small business non-domestic rating multiplier as opposed to the standard rate.

Eligibility criteria

- The rateable value of the property must be within the thresholds stated above.
- The hereditament must meet the criteria on 1 April of the relevant chargeable year and on every chargeable day for which the customers are claiming eligibility.

The relief is only available to those who are the occupiers of:

- One property only in England
- One main property and other additional properties in England, providing those additional properties have rateable values less than £2,200 and the total value of all the properties remains under the appropriate threshold (£15,000 outside Greater London and £21,500 within Greater London). The applicable threshold (£15,000 or £21,500) will be based on the location of the main eligible property not the location of the additional properties.
• Application is made to us where the main eligible property is situated. Properties in the buffer zone (rateable value between £10,001 and £14,999) must apply for the relief. The same eligibility criteria apply.

Calculation of the bill and changes through the year

• The relief will be applied to the main eligible property only.
• The charge on any additional properties (under £2,200) will be based on the higher non-domestic rating multiplier.
• The bill will be calculated for each chargeable day that the property remains eligible. As soon as a customer fails to meet the criteria above (for example, property is vacated, change of owner or additional property occupied by same customer) they are no longer due the relief.

Interaction with other reliefs

If a customer is eligible for charity relief or rural rate relief, they will receive that rather than small business rate relief.

Transitional relief is applied before the small business rate relief is applied.

DARLINGTON BOROUGH COUNCIL

Small business rate relief

A new relief from non-domestic rates became available from 1 April 2005 that may reduce the amount of rates payable by a small business.

Relief is available to ratepayers who occupy:

• Only one business property in England with a rateable value below £18,000
• One main business property and other additional properties, providing all the additional properties have individual rateable values below £2,600 and the total of the rateable values of all the properties is under £18,000 - relief will apply to the main property only.

There are two elements to the relief - eligible businesses will qualify for relief as follows:

• The rate bill will be calculated using the small business non-domestic rating multiplier
• Businesses with rateable values below £6,000 will get relief of 50% of their liability while this relief will be reduced by 1% for every £120 of rateable value for businesses with rateable values between £6,001 and £11,999

The small business non-domestic rating multiplier for 2013/14 is 46.2p while the standard multiplier for 2013/14 is 47.1p

Where a property is eligible for charitable relief and small business relief, charitable relief only will apply. Where a property is eligible for rural rate relief and small business rate relief, rural rate relief only will apply. Any transitional relief will be applied before any small business rate relief is applied.

Temporary increase in Small Business Rate Relief extended to March 2014.

The 2012 Autumn Statement announced that the Government would continue with the more generous level of Small Business Rate Relief until March 2014.
Eligible ratepayers will continue to receive relief at 100% on properties with rateable values of not more than £6,000 with a tapered relief of between 100% and 0% for properties with rateable values between £6,001 and £11,999 for that period.

From 1st April 2013 the criteria for eligibility to pay the lower multiplier will continue. Every occupied property with a Rateable Value of less than £18,000 will pay the lower multiplier of 46.2p in the £ rather than the standard 47.1p for 2013/14 regardless of whether it is the ratepayer’s only occupied property, unless the rate payer is also in receipt of a mandatory rate relief.

We will automatically apply this lower multiplier to eligible properties - you do not need to do anything.

A property will still only qualify for a further percentage discount if it is the ratepayer’s only occupied property.

If you think you meet these criteria and you haven't already applied for Small Business Rate Relief then please contact us or complete an application form.

DAVENTRY DISTRICT COUNCIL
Small business rates relief

Ratepayers who are not entitled to another mandatory relief or who are liable for unoccupied property rates and occupy a property with a rateable value which does not exceed £17,999 outside London or £25,499 in London will have their bill calculated using the lower small business non-domestic rating multiplier, rather than the national non-domestic multiplier.

In addition, if the sole or main property is shown on the rating list with a rateable value which does not exceed £12,000, the ratepayer will receive a percentage reduction in their rates bill for this property of up to a maximum of 50% for a property with a rateable value of not more than £6,000. However, until 31 March 2014 the Government has doubled the usual level of relief.

This percentage reduction (relief) is only available to ratepayers who occupy either:-

(a) one property, or

(b) one main property and other additional properties providing those additional properties each have a rateable value which does not exceed £2,599.

The rateable value of the property mentioned in (a), or the aggregate rateable value of all properties mentioned in (b), must not exceed £17,999 outside London or £25,499 in London on each day for which relief is being sought. If the rateable value, or aggregate rateable value, increases above those levels, relief will cease from the day of the increase.

An application for Small Business Rate Relief is not required. Where a ratepayer meets the eligibility criteria and has not received the relief they should contact their local authority. Provided the ratepayer continues to satisfy the conditions for relief which apply at the relevant time as regards the property and the ratepayer, they will automatically continue to receive relief in each new valuation period. Certain changes in circumstances will need to be notified to the local authority by a ratepayer who is in receipt of relief (other changes will be picked up by the local authority). The changes which should be notified are:-

(a) the ratepayer taking up occupation of an additional property, and
Small Business Rates Relief came into effect on 1st April 2005 and is a national discount scheme administered by the council on behalf of the Government. It is awarded on a sliding scale depending on the size of the Rateable Value (RV) of your business property. Please note, Small Business Rates Relief is only available for occupied properties.

The maximum amount of discount was previously 50% for properties with a RV of less than £6000, but since 2010 the government has provided extra support by doubling the maximum discount to 100%. This means that qualifying businesses may have nothing to pay depending on your Rateable Value (RV). The amount of relief declines in percentage terms on a sliding scale for properties with an RV exceeding £6000 until it is 0% at £12,000 rateable value. The extra support is due to continue until 31 March 2014, after which Small Business Rate Relief is expected to return to a maximum of 50%.

The scheme is funded through a supplement on the Business Rate bills of those businesses not eligible for relief and this supplement is built into the standard multiplier.

All properties with rateable values from £12,000 to £17,999 have their Business Rates automatically calculated using the lower multiplier and therefore do not contribute to the funding of the scheme. The change regarding the automatic calculations using the Small Business multiplier came into effect from the 1st April 2012. Prior to this date any business with a RV of between £12000 and £18000 were required to submit an application form if they met the qualifying criteria (see below).

Criteria for relief

Small Business Rates Relief is available to ratepayers who occupy either:

- one property with a rateable value of less than £18,000 or
- one main property and other additional properties providing the additional properties each have a rateable value below £2,600, and the total rateable value of all your properties is below £18,000.

Applications may currently be backdated to the 1st April 2010 providing all the above criteria are met. An application must be made within 6 months of the end of the current
rating list to which it relates (i.e. by 30th September 2017 for all applications after 1st April 2010) or within six months of a change to the Non Domestic Rating List whichever is the later.

The application forms for the relief are attached to this page. The application must be in writing and signed by the ratepayer, a partner of the business, or in the case of limited companies, a company director.

**Important information**

• Empty properties do not qualify for SBRR.

• Ratepayers in receipt of mandatory charity relief or rural rate relief do not qualify for SBRR.

• You must notify us within 28 days of any changes in your circumstances that may affect your entitlement to relief; eg. if you become liable for an additional property or extend your current premises.

• If you make a false declaration you can be fined, imprisoned or both

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**DORSET COUNCIL**

**Small Business Rate Relief**

*In order to limit the amount of rates small businesses have to pay the government first introduced Small Business Rates Relief in April 2005. The scheme has been updated from April 2010.*

From April 2010, businesses with a rateable value of less than £6,000 will be entitled to claim 50% rate relief on their bill. If the business has a rateable value of between £6,000 and £12,000, the relief will decrease on a sliding scale of 1% for every £120 above £6,000. Note that these thresholds have changed from the values for the 2005 scheme.

Small Business Rate Relief will be funded by a supplement to the business rate bill of those businesses not eligible for the relief. This supplement is built into the standard non-domestic rating multiplier.

Businesses that have a rateable value of between £12,000 and £17,999 may be eligible to pay their business rates without this supplement included. The business rates will be calculated using the small business non-domestic rating multiplier rather than the standard non-domestic rating multiplier. This is called the 'buffer zone'.
Eligibility criteria

In order to qualify for relief, a business must satisfy certain conditions.

1. The ratepayer must only occupy one business property in England; or
2. The ratepayer must occupy one main property in England and other additional business properties providing that those additional properties have rateable values of less than £2,600. The combined total rateable value of all the properties occupied will be used to assess eligibility for the relief. Any relief awarded will be against the rate bill for the main property only. Any additional properties will not qualify for the relief. If the combined total is no more than £17,999, there will be no entitlement to relief.

- If the business is entitled to charitable relief or mandatory Rural Rate Relief, it will not be entitled to Small Business Rate Relief.
- The relief will be calculated on a daily basis. If the business no longer meets the criteria for receiving the relief, the relief will stop on the day that the circumstances change.

Some examples of a change in circumstance are as follows:

- The rateable value of the property increases to more than £17,999
- The business occupies additional property in England
- The ratepayer vacates the property

This list is not exhaustive.

Application

Small Business Rate Relief is not awarded automatically, you must complete and return a Small Business Rate Relief claim form in order to apply. Once you have been awarded Small Business Rate Relief you do not need to reapply each year. If you wish to claim Small Business Rate Relief please contact your billing authority for a claim form.

Page last updated: 30/07/2010 12:02

DUDLEY METROPOLITAN BOROUGH COUNCIL

Small Business Rate Relief

The Small Business Rate Relief scheme is available for eligible non-domestic properties and came into effect from 1st April 2005. Properties with a rateable value of £6,000 or less are eligible for 50% rate relief on their liability, with higher rated properties (up to £12,000) receiving relief on a decreasing scale. Further details of eligibility are contained in the document entitled "Eligibility for Small Business Rate Relief" located at the bottom of this page.

- Complete a Small Business Rate Relief claim form for 2010-2017

If you do not wish to complete the rate relief application online, a printable version can be obtained at the bottom of the page.
Temporary Increase in Level of Small Business Rate Relief

The Government has increased the level of relief from October 2010. For the period from 1/10/10 to 31/03/14 only, ratepayers eligible for this relief will get either:

a) a 100% reduction for properties with a rateable value of £6,000 or less,

or

b) increased relief for properties with a rateable value of between £6,001 and £12,000.

These changes will automatically be shown on the bills sent to eligible ratepayers for this period.

Unoccupied Property Rating

Non-Domestic properties which are unoccupied may be liable for empty property rates. Rates are charged at 100% of the full rate bill (or transitional bill if applicable). Liability begins after the property has been empty for three months. This is extended to six months in the case of certain industrial properties.

In most cases, properties owned by charities and Community Amateur Sports Clubs are exempt. In addition, there are a number of other exemptions from the empty property rate including (for 2010/11 only) empty properties with a rateable value of less than £18,000. Details of changes for these properties from 01/04/11

The Government is introducing a new temporary measure for unoccupied new builds from October 2013. Unoccupied new builds will be exempt from business rates for up to 18 months (up to state aid limits) where the property is entered on to the valuation list between 1 October 2013 and 30 September 2016.

The up to 18 month period includes the initial 3 or 6 month empty commercial or industrial property exemption, and so properties may, if unoccupied, be exempt from non-domestic rates for up to an extra 15 or 12 months.

Full details of other exemptions can be obtained from the Business Rates section

Charitable and Discretionary Relief

Charities are entitled to relief from rates on any non-domestic property which is wholly or mainly used for charitable purposes. Relief is given at 80% of the full rate bill (or the transitional bill if applicable). From the 1st April 2004 amateur sports clubs can also qualify for 80% mandatory relief provided they are registered with the Inland Revenue as a Community Amateur Sports Club, known as CASC's. The Council has discretion to remit all or part of the remaining 20% of a charity's bill on such property and also has discretion to remit all or part of any rate bill in respect of property occupied by certain bodies not established or conducted for profit.

- Complete a claim form

* If you do not already have Acrobat Reader software, you can download this here

Useful information on business rate reductions are available from this link

Deferral Scheme 2012-13
There is help available to deal with the Retail Price Index increase in your 2012-13 business rates bill.

The Government has decided to put in place a business rates deferral scheme which will give you the option of spreading the Retail Price Index increase in your 2012-13 bill over three years, to help businesses manage their cash flow during the downturn. You will be able to defer payment of 3.2% of your 2012-13 bill – which is equivalent to 60% of the Retail Price Index increase – until 2013-14 and 2014-2015. You will then pay back the total amount deferred over the next two years.

**EAST HERTS COUNCIL**

On the 1st of April 2005, the Government introduced a new scheme called the Small Business Rate Relief (SBRR).

It is designed to help small businesses reduce their Business Rate bill.

**Who is eligible for the relief?**

The relief is only available to ratepayers who either:

- occupy one property in England; or
- occupy one main property and also occupy other properties in England with rateable values of less than £2600 and the total rateable value of all the occupied properties is less than £18000. (£25500 in London)
- The property must be within the rateable value range quoted on 1st April of the rate year that a claim for small business rate relief is being made.
- Empty properties will not qualify for the relief.

**Eligible Properties**

All ratepayers who occupy eligible properties which have a rateable value of less than £18000 may apply to East Herts Council to be charged rates on the lower multiplier. Properties with a rateable value of £6000 or less may also qualify for 50% rate relief. This will decrease on a sliding scale of 1% every £120 rateable value between £6001 and £11999. This percentage reduction (relief) is only available to ratepayers who occupy either:-

(a) One property, or

(b) One main property and other additional properties providing those additional properties each have a rateable value which does not exceed £2,599. The rateable value of the property mentioned in (a), or the aggregate rateable value of all the properties mentioned in (b), must not exceed £17,999 (£24,499 in London) on each day for which relief is being sought. If the rateable value, or aggregate rateable value, increases above those levels, relief will cease from the day of the increase.

Eligible properties with a rateable value between £12000 and £18000 (£12,000 and £24,500 in London) from will not receive an additional rate reduction, but may qualify to pay rates based on the lower multiplier.

This percentage reduction (relief) is only available to ratepayers who occupy either:-

(a) One property, or
(b) One main property and other additional properties providing those additional properties each have a rateable value which does not exceed £2,599. The rateable value of the property mentioned in (a), or the aggregate rateable value of all the properties mentioned in (b), must not exceed £17,999 (£24,499 in London) on each day for which relief is being sought. If the rateable value, or aggregate rateable value, increases above those levels, relief will cease from the day of the increase.

**Non-Domestic Rating Multiplier**

There are two non-domestic rating multipliers for 2013/14. They are:

- 46.2p for eligible properties with a rateable value below £18,000; and
- 47.1p for all other properties

**Temporary Change from 1 April 2012**

The **TEMPORARY** increase in the level of small business rate relief available to eligible business in the district has been extended.

The new levels of relief will continue to be available for a further 12-month period from 1 April 2013. During this period, eligible taxpayers will pay no rates on properties with rateable values up to £6,000. Tapered relief between 100 per cent and 0 per cent is available for properties with rateable values between £6,001 and £12,000.

There are no other adjustments to the current scheme.

For people already claiming small business rate relief, no action is required.

**Other Rate Relief**

If you qualify for charitable or rural mandatory rate relief you are not entitled to claim small business rate relief.

**How to apply**

An application form must be completed to qualify for rate relief. (See Downloads below). Should your circumstances change so that you no longer qualify for relief eg occupation of a second property, you must notify the Council within 4 weeks of the change.

**Charitable and discretionary relief**

Charities are entitled to relief from rates if the property is wholly or mainly used for charitable purposes. Relief is given at 80% of the full rate bill or of the transitional bill where the transitional arrangements apply. Billing authorities have discretion to top up all or part of the remaining 20% of a charity’s bill on such property.

Authorities also have the discretion to award discretionary rate relief on all or part of any rate bill for properties occupied by certain bodies not established or conducted for profit. The Council’ guidelines can be found under ‘Forms and Leaflets’.

Please fill in the application form (in downloads section below) for charitable and discretionary relief.
**EAST RIDING OF YORKSHIRE**

*Is there any help for small businesses available?*

Small business rates relief is applicable where a property has a rateable value of under £18,000 and the liable party does not have any other occupied business properties in England. If they have any other business properties that have a rateable value of under £2,600 then as long as the sum total of all the properties is under £18,000 then they can apply on one of the properties. The relief is 50 per cent for properties under £6,000 in rateable value and for those whose rateable values are between £6,001 and £12,000 they lose one per cent of the discount for every 120 extra rateable value. For properties of over £12,000 and below £18,000 then they only reduction is that the multiplier applied in calculating there rates payable is changed from 0.471 to 0.462. To apply for the relief then a form needs to be completing confirming all the qualifying factors apply. From 1 September 2010 until 31 March 2014 the Government has increased the level of discount to double the normal rate as explained above.

To apply for small business rate relief, please contact the business rates team on (01482) 394748. The application can now be made by telephone.

**EDEN DISTRICT COUNCIL**

**Business Rate Relief for small businesses**

Business rate relief of 50% is available for ratepayers occupying a single property with a rateable value up to £6,000. Relief declines in percentage terms on a sliding scale until it is 0% at £12,000.

The Government has temporarily changed the rules of the scheme - from 1 October 2010 to 31 March 2014 the relief will be 100% for properties up to and including £6,000 rateable value, with tapered relief of between 100% and 0% for properties with rateable values between £6,001 and £12,000.

The relief is only available to ratepayers with either:

1. one property, or
2. one main property and other additional properties providing those additional properties have rateable values less than £2,600.

In addition ratepayers who meet the above conditions but their property has a rateable value of between £12,000 and £17,999 will have their bill calculated using a small business multiplier.

The multiplier is used by us when calculating your business rates bill. It indicates the percentage, or pence in the pound, of the rateable value that you will pay in business rates. For more details see GOV.UK Business rates webpage on how your rates are calculated.

To make an application please complete the small business rate relief application form for the period 1 April 2010 to 31 March 2015, this also includes further information about the scheme.

**EPSOM & EWELL BOROUGH COUNCIL**

**Small Business Rate Relief**

In the 2012 Autumn statement, the Government announced that the Small Business Rate Relief (SBRR) scheme would continue until 31 March 2014.

As a result, SBRR is available at 100% for ratepayers occupying single properties with a rateable value up to £6,000, with relief declining in percentage terms on a sliding scale of 1% for every £120 of rateable value over £5,999.
The relief is only available to ratepayers with either:
(a) one property, or
(b) one main property and other additional properties providing those additional properties each have rateable values less than £2,600.

The rateable value of the property mentioned in (a), or the aggregate rateable value of all properties mentioned in (b), must be under £18,000.

The scheme is funded through a supplement on the rate bills of those businesses not eligible for relief. The supplement is built into the standard non-domestic rating multiplier. However, ratepayers of eligible business properties with rateable values between £12,000 and £18,000 do not have to contribute towards the relief and will have their bills calculated using the lower small business non-domestic rating multiplier.

A condition of entitlement to SBRR will be that the ratepayer must notify the Council of any changes in circumstances, that may affect their entitlement to the relief, within four weeks of the day after the change occurred.

The ratepayer must notify the Council, in writing, within four weeks of the change regarding the following:

- Increases in rateable value of a property occupied by the ratepayer which is not in the area of the billing authority granting SBRR
- The ratepayer coming into occupation of any property not mentioned in their application for relief (a new application form will need to be completed).

If these changes result in the ratepayer being no longer eligible for SBRR, it will end from the date of change. If relief is still applicable, it will be reassessed and granted.

However, if the ratepayer is still eligible for relief but did not notify the Council of the changes within four weeks from the day following the date of change, relief will not be granted between the date of change and the date the ratepayer notifies the Council in writing.

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**ESSEX COUNTY COUNCIL**

The Small Business Rate Relief scheme provides eligible companies with rates relief of up to 50%. Research by the Essex Federation of Small Businesses (FSB) suggests that some 60% of eligible Essex small businesses do not currently claim relief. Properties with a rateable value of less than £5,000 can benefit from the maximum 50% relief level, with a sliding scale up to £10,000 rateable value. The relief is applied to one property only per company and claims need to be made by 1st September each year.

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**EXETER CITY COUNCIL**

Information about Small Business Rate Relief Scheme

There is a revaluation of all Business Rate assessments every five years - the latest one having been from 1 April 2010.

The small business rate relief scheme was introduced on 1st April 2005 under the Non-Domestic Rating (Small Business Rate Relief) (England) Order 2004 and the main points of the scheme are now as follows:

- It offers rate relief of 50% to eligible units of assessment under £6,000 rateable value, with the relief decreasing at the rate of 1% per £120 of rateable value up to 0% at £12,000
- eligible assessments with rateable value between £12,000 and £17,999 are not entitled to any percentage relief but can have their bills calculated using the small business non-domestic rate multiplier
The conditions governing eligibility are that:

- the relief is only available to ratepayers with either one property in England, or one main property and other additional properties, providing those additional properties have rateable values less than £2,600 and the total value of all the properties remains under the appropriate threshold of £18,000
- should a ratepayer have an increase in Rateable Value on a property not in the billing authority granting the relief, or occupies a new property not shown on the original application then this change must be notified in writing to the council within 4 weeks of the day that the change occurred
- If an application for relief is granted, provided the ratepayer continues to satisfy the conditions for relief which apply at the relevant time as regards the property and ratepayer they will not need to re-apply for relief in each new valuation period.

Applications must be received within six months of the end of the chargeable year concerned, or within six months of notification of an alteration to their rateable value made by the Valuation Officer which has allowed the property to be eligible.

If you feel that your assessment may be eligible for Small Business Relief then please telephone the number to the right for more information or complete and return the necessary application form below:

GEDLING BOROUGH COUNCIL

Small Business Rates Relief

The relief is only available to ratepayers who apply to their local authority and who occupy either:

1. One property, or
2. One main property and other properties those additional properties each have a rateable value that does not exceed £2,599.

The rateable value of the property mentioned in (a), or the aggregate rateable value of all the properties mentioned in (b) must not exceed £17,999.

Ratepayers who satisfy these conditions will have the bill for their sole or main property calculated using the lower small business non domestic rating multiplier.

In addition, if the sole or main property is shown on the rating list with a rateable value which does not exceed £12,000, the ratepayer will receive a percentage reduction in their rates bill of a maximum of 100%* for a property with a rateable value of not more than £6,000.

*Please note this is a temporary amendment by Central Government and is subject to change. The scheme will revert to a 50% charge from 1st October 2012.
Small Business Rate Relief is available to ratepayers who:

- only occupy one property in England, or
- occupy one main property and other properties, where those properties have a rateable value of less than £2,600 each and where the total of all occupied properties' rateable values does not exceed £17,999.
- and the rateable value of the main property does not exceed £17,999.

Qualifying ratepayers will receive a reduction in the amount payable on their main property.

<table>
<thead>
<tr>
<th>Rateable Value</th>
<th>Multiplier used to calculate charge</th>
<th>% Relief</th>
</tr>
</thead>
<tbody>
<tr>
<td>£1 to £6,000</td>
<td>Small business rates multiplier</td>
<td>50%</td>
</tr>
<tr>
<td>£6,001 to £11,999</td>
<td>Small business rates multiplier</td>
<td>Relief will be calculated declining in percentage terms on a sliding scale</td>
</tr>
<tr>
<td>£12,000 to £17,999</td>
<td>Small business rates multiplier</td>
<td>No relief</td>
</tr>
<tr>
<td>Other</td>
<td>Standard multiplier</td>
<td>No relief</td>
</tr>
</tbody>
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01 October 2010 - 31 March 2014 only

The current temporary increase in Small Business Rate Relief, which started on 01 October 2010, will now continue until 31 March 2014.

This measure doubles the usual rate of relief so that ratepayers with rateable values below £6000 pay no rates at all for the period, while ratepayers with rateable values between £6000 and not more than £12,000 receive tapered relief from 100% to 0%.

Exception to the Above

Where ratepayers qualify for Mandatory Rate Relief (eg. charities, community amateur sports clubs, etc.), Small Business Rate Relief will not apply and the standard non-domestic multiplier will be used to calculate the charge.

Applications

To apply, [download and print your application form](#) online. Please send your completed form to Revenues Services, Herbert Warehouse, The Docks, Gloucester GL1 2EQ.

If your property has a rateable value of between £12,000 and £17,999 you will not receive any rate relief. However, your bill will be calculated using the Small Business Rate Multiplier.

Please note: Small Business Rate Relief does not apply to unoccupied property, or where multiple occupied properties rateable values add up to more than £17,999.

Last Modified: Thursday 21 February 2013
The multiplier for the year commencing 1 April 2012 is 45.0 pence in the pound. In addition, they will qualify for 100% rate relief. Where the rateable value exceeds £6,000 but is no more than £12,000, the relief will decrease proportionately for every £120 of rateable value above £6,000.

Properties with a rateable value of over £12,000 but below £18,000 will automatically be calculated using the small business non-domestic rating multiplier.

The sliding scale of relief are only applicable if the ratepayer occupies:

- only one business property in England; or
- one main property and other additional properties provided:
  - that each additional property has a rateable value below £2,600; and
  - the total rateable value of all the properties (including the main property) is below £18,000.

The relief will be applied to one property only.

*Small businesses already receiving relief will be able to continue to receive it without reapplying for it at the 2010 revaluation (or subsequent revaluations) provided that they remain eligible.*

**Interaction with other reliefs**

- Where a property is eligible to charitable rate relief and small business rate relief, it will receive charitable rate relief.
- Where a property is eligible to rural rate relief and small business rate relief, it will receive rural rate relief.
- Where a property is eligible to charitable rate relief, small business rate relief and rural rate relief, it will receive charitable rate relief.

**HARBOROUGH DISTRICT COUNCIL**

**Small Business Rate Relief**

You may be entitled to a reduction in your Non Domestic Rates charge if your business occupies a Non Domestic property with a Rateable Value of less than £15,000. If you have multiple Non Domestic rated properties you may still be eligible for this relief if:

- All other properties have a Rateable Value of less than £2,200 each, and
- The Rateable value of your main property plus all other properties totals less than £15,000.

Small Business Rate Relief will only be granted to your main property - the one with the highest Rateable Value.

Empty properties do not qualify for Small Business Rate Relief.

Ratepayers in receipt of mandatory charitable rate relief or rural rate relief do not qualify for Small Business Rate Relief.

Properties with a rateable value of £5000 or less receive a 50% reduction on the Non Domestic Rate charge. This will decrease on a sliding scale by 1% for every £100 rateable value between £5,001 and £9,999

Properties with a rateable value between £10,000 and £15000 will not receive an additional rate reduction, but will pay rates based on the lower multiplier of 48.1p (rather than 48.5p).

Should your circumstances change, such as occupation of an additional property or an increase in Rateable Value, you must notify us within 4 weeks or you could lose your relief entitlement.
It is a criminal offence to provide false information when applying for Small Business Rate Relief. If you do so you could be fined, imprisoned or both.

**BUDGET - ANNOUNCEMENT 24th March 2010**

**INCREASE IN LEVEL OF SMALL BUSINESS RATE RELIEF**

This is important news that could benefit your business. The Government is introducing a temporary increase in the level of Small Business Rate Relief (SBRR) available to eligible businesses. These changes will come into effect in October 2010. Meanwhile, you should ensure that you continue to pay your existing business rates bill.

Small business relief is available to ratepayers who occupy:

- only one business property in England with a rateable value of £12,000 or less, or
- one main business property, with a rateable value of £12,000 or less, and other additional business properties. The rateable value of each additional property must be £2,600 or less and the combined rateable value of all the properties, including the main one, must be less than £18,000. Relief can only be allowed in respect of the main property.

If relief is granted:

- liability on all properties is calculated using the small business multiplier, which for 2013/14 is 46.2p.
- if the eligible property has a rateable value of £6,000 or less, small business rate relief of 50%* will be allowed.
- if the rateable value is between £6,001 and £12,000 relief is allowed in accordance with a set formula. The result is that the higher the rateable value the less relief is allowed.

* For the period to 31.3.2014 the level of relief has been doubled. For eligible properties with a rateable value of £6,000 or less this means there is no liability.

Note - small business relief cannot be allowed in respect of empty property. It also cannot be allowed if the ratepayer is entitled to mandatory relief as a charity, a Community Amateur Sports Club or under the mandatory rural rate relief scheme. Liability will be calculated using the standard multiplier (47.1p for 2013/14).

Small business relief can be allowed in addition to discretionary rate relief for non-profit making organisations and businesses in receipt of discretionary rural rate relief.

If relief is granted it will apply for the remainder of the 2010 rating list, which is in force until 31 March 2015, providing the conditions continue to be met.

**Application Form** (PDF format)

If the rateable value of a property is between £12,001 and £17,999 no relief is allowed but liability will be calculated using the small business multiplier (46.2p for 2013/14). This is done automatically and an application is not required.
The Small Business Rates Relief Scheme

If you have a small business which has a rateable value of under £18,000 you may be entitled to a reduction in your bill.

- If the rateable value of your business is under £6000 you will pay a lower rate in the pound and receive **50% discount**
- If the rateable value is between £6000 and £11,999 you will pay a lower rate in the pound and receive discount on a sliding scale. The discount reduces by 1% for every £120 rateable value over £5000.
- If you have a rateable value between £12,000 and £17,999 you will pay a lower rate in the pound.

To qualify, you must occupy only one business premises or, if you have more than one, the combined rateable value must be less than £18,000 and the other property(s) must have a Rateable Value under £2,600.

If you are granted Small Business Rate Relief, provided you continue to satisfy the conditions for relief which apply at the relevant time, you will not need to re-apply for the relief. However, certain changes in circumstances must be notified to the Council.

These are:

- If you take up occupation of a property you did not occupy at the time of making your application for relief.
- An increase in Rateable Value of a property that you occupy in an area other than Hartlepool.

If you would like to apply for Small Business Rate Relief please click [here](#) to download an application form.

Rate relief for small businesses

This relief is only available to ratepayers who apply to their council and who occupy either:

- a) one property
- b) one main property and other additional properties providing those additional properties each have a rateable value of less than £2,600.

The rateable value of the property mentioned in (a), or the aggregate rateable value of all properties mentioned in (b), must be under £18,000.

Ratepayers who satisfy these conditions will have the bill for their single or main property calculated using the lower small business non-domestic rating multiplier rather than the ordinary non-domestic rating multiplier that is used to calculate the liability of other businesses. In addition, if the single or main property is shown on the rating list with a rateable value of up to £12,000, the ratepayer will receive a percentage reduction in their rates bill for this property of up to a maximum of 50 per cent for a property with a rateable value of not more than £6,000. If an application for relief is granted, provided the...
ratepayer's circumstances do not change, the application will not need to be renewed until the next revaluation of non-domestic premises, which happens every five years.

Certain changes in circumstances will need to be notified to the council by the ratepayer (other changes will be picked up by the local authority). The changes which must be notified are: the ratepayer taking up occupation of a property they did not occupy at the time of making their application for relief an increase in the rateable value of a property occupied by the ratepayer in an area other than the area of the local authority which granted the relief. Notification of these changes must be given to the local authority within four weeks of the day after the day the change happened. If this happens, there will be no interruption to the ratepayer’s entitlement to the relief.

However, failure to notify the authority within this timeframe will mean the ratepayer ceases to be entitled to the relief with effect from the day that the change happened. If they are still eligible, the ratepayer will be entitled to the relief again with effect from the day that they notify the local authority.

A notification that the ratepayer has taken up occupation of an additional property must be by way of a fresh application for relief; notice of an increase in rateable value must be given in writing. To apply for this reduction please download the following PDF file (184kb) Small Business Relief For more details on the eligibility criteria and on how to apply please contact the business rates section on 0845 070 2081.

A copy of the small business rate relief application form can be printed and returned to the address shown. Alternatively further information concerning business rates can be viewed at: www.businesslink.gov.uk Relief for businesses under the Small Business Rate Relief Scheme.

From 1 October 2010 to 30 September 2011 (now extended to March 2014) Rateable values between £1 – £5,999 Business rates will be calculated using the reduced non domestic multiplier and receive 100% relief on the amount payable Rateable values between £6,000 – 11,999 Business rates will be calculated using the reduced multiplier and relief will decrease on a sliding scale of approximately 1 per cent for every £240 Rateable value between £12,000 – 17,999 Business rates will be calculated using the reduced non domestic multiplier.

The small business rate multiplier for 2012-13 is 45.0p Business and trade - See more at: http://www.havant.gov.uk/business-rate-introduction/rate-relief-small-businesses#sthash.ReKkYMtO.dpuf

ISLE OF WHITE COUNCIL

Small Business Rate Relief

From 1 April 2010 any ratepayer who occupies a single property within England where the rateable value (RV) is less than £18,000 will be entitled to small business rate relief.

The relief will also apply where a ratepayer occupies a main property with an RV of less than £18,000 but has ancillary properties with RVs of less than £2,600 each providing that the total RV of all properties does not exceed £17,999. In this case, the relief will only be applied to the one main property.
If your circumstances change, for example if you are no longer entitled to the relief as you occupy more than one property in England, you must contact the local taxation section immediately.

Increase in level of small business rate relief (SBRR) - now extended to 31 March 2014

The Government has introduced a temporary increase to the level of small business rate relief available to eligible businesses. This change came into effect on 1 October 2010 for one year and has been extended to 31 March 2014.

Eligible ratepayers will receive relief at 100 per cent on properties with rateable values up to £6,000 with a tapered relief of between 100 per cent and 0 per cent for properties with rateable values between £6,001 and £12,000. There are no other adjustments to the scheme. The eligibility criteria will remain the same.

For more information and advice please contact us using the details in the ‘contact’ tab above.

LANCASHIRE COUNTY COUNCIL

Small Business Relief

From April 2005 small businesses have been entitled to a reduction on their full rate bill.

Businesses with a rateable value of less than £5,000, qualify for a 50% reduction on their bill. Relief for businesses with a rateable value of between £5,000 and £9,999 is on a sliding scale with an approximate 1% decrease for every £100 of rateable value over the £5,000.

The charge for businesses with a rateable value of between £10,000 and £15,000 is calculated using a lower rate of multiplier (the small business multiplier). This is 48.1p for 2009/10.

LANCASTER CITY COUNCIL

Small business rate relief

For an application form, please see the right hand downloads menu. Alternatively, if applying for relief after 1st April 2012 you can submit a claim in writing or by e-mail to nmdr@lancaster.gov.uk.

How does it work?

The scheme operates as follows:

From April 1st 2010, two non-domestic rate multipliers are set by central government – the normal multiplier and a lower, small-business multiplier. The amount of relief granted will be dependent on the rateable value of the eligible property that you occupy and will be calculated as follows:

If you occupy an eligible property with a rateable value of £6000 or less, your non-domestic rate will be calculated using the lower small-business multiplier. In addition, you will qualify for a further 50% reduction on your bill. This 50% reduction was temporarily increased to 100% reduction from 1st October 2010 to 31st March 2014.
If you occupy an eligible property with a rateable value of more than £6000 and not more than £12,000, your bill will also be calculated using the lower small-business multiplier. In addition, you will qualify for further relief depending on the actual rateable value of your property. You will receive a 50% reduction, less approximately 1% for every £120 that the rateable value exceeds £6000 on a sliding scale up to £12,000. This reduction was increased to 100% less approximately 2% for every £120 that your rateable value exceeds £6000 for the period 1st October 2010 to 31st March 2013.

If you occupy an eligible property with a rateable value of more than £12,000 and less than £18,000 your bill will be calculated using the lower small-business multiplier only. You will not receive any further relief. From 1st April 2012 this will be automatically applied to the account, and can be applied to more than one property. No claim need be submitted.

Which properties are eligible?

An eligible property is a property where you are in occupation of:

- A Property with a Rateable Value less than £18,000
- Only one non-domestic property in England or, one main non-domestic property and other additional non-domestic properties in England, providing that the additional properties have individual rateable values of less than £2,600 and the combined rateable values of all the properties is less than £18,000.

In the second case the relief will be applied to the main property only, but the charge on the additional properties will be based on the lower rating multiplier.

- If a ratepayer occupies a property after 1st April, but that property was in the local list on 1st April, relief can be awarded from the date of occupation.
- An application form must be completed and returned to the billing authority for relief up to 31st March 2012.
- The application must be by 30th September in the financial year following the valuation period you are applying for, or 6 months after the rating authority is notified of the alteration to the list (whichever is latest).
- The requirement to complete an application was removed from 1st April 2012 and your request for relief can be in writing or by e-mailing nndr@lancaster.gov.uk

Your rateable value can be found on your business rate bill, or on the Valuation Office website: www.voa.gov.uk

Backdating of SBRR

New applications can be backdated to 1st April 2010 but for applications prior to 1st April 2012 the Small Business Rate Relief Application, available on the download menu to the right of this page, must be completed.

Interaction with other reliefs

If you are entitled to 80% mandatory relief as a charitable body and small-business rate relief, you will receive 80% mandatory relief only.

If you are entitled to 50% mandatory rural relief and small-business rate relief, you will receive 50% mandatory rural relief only.

If you are in receipt of Discretionary Rate Relief you may still qualify.
Changes in circumstances

From 1st October 2006 ratepayers are obliged to notify the Council awarding small business rate relief of the following:

- Increases in the rateable value of a property occupied by the ratepayer that is not in the area of the billing authority granting small business rate relief. This must be notified in writing within 4 weeks of the increase.
- Occupation of a property not mentioned when originally applying for relief.

If a ratepayer does not notify the billing authority of the above within the 4 week period, they will lose relief from the date of the change / occupation until the date they do notify the authority.

The cost of this relief is paid for by other ratepayers and it is a criminal offence for a ratepayer to provide false information when making an application for small business rate relief.

What do you need to do?

If you think that you meet the criteria, but have not submitted a claim for small business rate relief, you should contact your local authority to see if you are entitled to support.

LEEDS CITY COUNCIL

Small Business Rate Relief

To qualify for this relief one of the following conditions must apply:

- You occupy only one business property in England and the rateable value of that property is less than £12000 or
- You occupy a main property with a rateable value of less than £12000 but also occupy other properties (including any car parking spaces) each with rateable values under £2600 and the total rateable value of all them does not exceed £17999. Relief can only be awarded on the property with the highest rateable value.

Properties with a rateable value of less than £6000 receive relief of 50% off their rates. For properties with rateable values between £6000 and £12000 relief of between 49% and 1% is awarded, reducing by 1% for every £120 of rateable value above £6000.

Extra Relief from 1st October 2010 to 1st April 2014.

The Government have announced in the Autumn Statement that the doubling of the relief, which was due to end with effect from 1st April 2013, is to be extended to 31st March 2014. Qualifying properties with rateable values under £6000 will therefore receive 100% relief and will have nothing to pay until 1st April 2014.

If you believe that you are entitled to small business relief please download, complete and return the declaration below.
LEICESTER CITY COUNCIL

Small Business Rate Relief

The Government introduced the Small Business Rate Relief Scheme to ease the rate burden on small businesses.

As a result those ratepayers eligible for relief and whose property has a rateable value below £6,001 will not have to pay any Business Rates. If the rateable value is between £6,001 and £12,000, the amount payable will be reduced on a sliding scale. There is no change if the rateable value is over £12,000. Some 3500 businesses in Leicester are affected by the scheme.

If you have further enquiries you can contact the Business Rates Section for information / clarification telephone 0116 2527005 or email business.rates@leicester.gov.uk

Applications

Entitlement is not automatic and an application must be made using our Small Business Rate Relief application form, available at the bottom of this page.

If you apply for relief now and you meet the conditions, we may backdate this to 1st April 2010.

Eligibility Criteria

The relief is available to ratepayers who occupy either:

1. Only one property, or
2. One main property and other additional properties, providing those additional properties each have a rateable value of less than £2,600. Relief can only be awarded for the main property and the full charge using the higher Non-Domestic Rating Multiplier will apply for the additional properties.

The rateable value of the property mentioned in (1), or the aggregate rateable value of all properties mentioned in (2), must be under £18,000.
The property must be shown in the Rating List on the 1st April of the financial year for which relief is applied, with a rateable value within the thresholds. New properties or any created from a split or a merger after 1st April will not qualify until 1st April of the following year. However, this restriction requiring properties to be in the rating list on the 1st April in order to qualify for relief in that year has been removed from the 1st April 2009.

Relief is calculated on a daily basis and will cease as soon as soon as the criteria are not met.

Small Business Rate Relief is not available to ratepayers who receive mandatory charitable relief.

**Future Changes**

There is no requirement for eligible small businesses to reapply for the relief annually. It is also not necessary to reapply at the time of any five yearly revaluations of properties. To continue to be eligible for the relief businesses must meet the conditions that apply at the time. Certain changes in circumstances will need to be notified to us, these are:

1. If you take up occupation of a property you did not occupy at the time of making your application for relief - notification of this change must be by a fresh application for relief; or

2. If there is an increase in the rateable value of a property occupied by you in an area other than Leicester City Council’s area – notification must be writing.

You must notify us of these changes within four weeks. If this happens, the relief will continue uninterrupted as long as the changes do not otherwise affect your entitlement. Failure to notify us of these changes within this time period will result in the relief being cancelled from the day after the change. The relief, should you still be entitled, will only then be applied from the day we were notified of the change in circumstances.

Relief would end from the date of the change if the change of circumstances were such that you will no longer be eligible for the relief because the criteria are not met.

**Level of Relief**

Relief can only be awarded for one property and businesses with eligible properties will have their rates calculated using lower Small Business Non-Domestic Multiplier.
In addition, businesses with an eligible property with a Rateable Value of up to £6,000 will receive a 50% reduction in their rates bill. Where the rateable value is above £6,000 but less than £12,000, the amount of relief decreases on a sliding scale of approximately 1% for every £120 increase in rateable value.

Those businesses with eligible properties with a Rateable Value of £12,000 and above but less than £18,000 will not receive a percentage reduction but their rates bill will be calculated using the Small Business Non-Domestic Multiplier rather than the higher Non-Domestic Rating Multiplier.

To help finance this rate relief scheme a supplement is added to the Small Business Non-Domestic Multiplier and this higher multiplier will apply to those businesses with properties that are not eligible for relief.

**LICHFIELD DISTRICT COUNCIL**

*Small business rate relief*

Eligible businesses with rateable values of below 6,000 will get 50% rate relief on their liability. This relief will decrease on a sliding scale by an estimated 1% for every 100 of rateable value over 6,000, up to 11,999. The exact decrease will be calculated on application.

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.
- The threshold for the combined rateable value is dependent on the location of the main property.
- The main property is the only one that will have the relief applied to it.
- The additional properties will have their charges calculated using the standard multiplier.

In addition to this relief on liability, eligible businesses with rateable values of between 12,000 and 17,999 will have their liability calculated using the small business multiplier.

The Small Business Rate Relief scheme is funded by a supplement on the rate bill of those businesses not eligible for the relief. This supplement is built into the standard multiplier.

Eligible ratepayers must apply for the relief, including those with rateable values between 12,000 and 17,999. If your business ceases to be eligible on a day during the financial year, the relief will cease on that day.

Applications received after the 1st April 2010 or later will be valid for the whole period of the valuation list. There will be no requirement for you to reapply until April 2015.
If your rateable value increases, this may cause you to lose your Small Business Rate Relief. You must continue to advise the council if there are any changes to your circumstances which may affect your entitlement to Small Business Rate Relief.

**Please Note.** Central Government have temporarily doubled the relief awarded and this will end on the 31st March 2014. This means that during this period, properties under a rateable value of £6000 receive 100% relief and those between £6000 and £11,999 will get double the normal relief. The amount you are given will be notified upon application.

**LINCOLN CITY COUNCIL**

**Small Business Rates Relief**

The criteria for qualifying for this relief

The relief is only available to ratepayers with either:

- One property in the UK with a rateable value of less than £18,000
- More than one property in the UK with the aggregate rateable value being less than £18,000, providing only one of these properties has a rateable value of over £2,600, Small Business Rates Relief will be allocated to the property with the largest rateable value

**How it is calculated**

If you qualify for Small Business Rates Relief (as explained above), your NNDR bill for the property in question will be calculated by using the Small Business Rates Relief multiplier, for 2012/13, this is 0.450, as opposed to 0.458. [How NNDR bills are calculated](#).

Single properties with a rateable value of less than £6,000 will have a 50 per cent charge on their NNDR bill. Relief declines in percentage terms on a sliding scale, between £6,000 and £12,000, until at 0 per cent.

The following table gives a general idea of what relief properties with a rateable value of between £6,000 and £12,000 will receive:

<table>
<thead>
<tr>
<th>£6,000</th>
<th>£7,000</th>
<th>£8,000</th>
<th>£9,000</th>
<th>£10,000</th>
<th>£11,000</th>
<th>£12,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>50 per cent</td>
<td>42 per cent</td>
<td>33 per cent</td>
<td>25 per cent</td>
<td>17 per cent</td>
<td>8 per cent</td>
<td>0 per cent</td>
</tr>
</tbody>
</table>

*NB – These are not exact figures

Ratepayers of eligible business properties with rateable values between £12,000 and £18,000 do not have to contribute towards the relief and will have their bills calculated using the lower small business rate non-domestic multiplier.

That is 45.0p and not 45.8p (for 2012/13)

**How to apply**
If you are already in receipt of Small Business Rates Relief there is no need in re-applying as your
relief will continue until at least 2015.

If you believe that your business is eligible to receive Small Business Rates Relief, you can apply
by downloading a Small Business Rates Relief application form or contact us via telephone on
01522 873342 or email us revenues@lincoln.gov.uk.

If you are in receipt of Small Business Rates Relief and your circumstances have changed, please
go to the Reporting Changes to your Small Business Rates Relief section of this website.

Please note

We have a duty to make checks on all applications in order to prevent fraudulent claims. Therefore,
it may take some time before your form is processed and you receive your rate relief. Whilst these
checks are carried out you may not withhold payment on your account and should
continue to pay as indicated on your bill.

Once applied you will receive an adjusted bill showing your new instalments. Any
changes to your instalments will require 14 days notice in writing in line with
regulations.

MANCHESTER CITY COUNCIL

Small business rate relief

This relief is aimed at helping small businesses where they are not entitled to another mandatory relief.

Relief is based on the rateable value (RV) of your business in the relevant valuation period. The RV figures for
the current valuation period (April 2010 to March 2015) are given here. You can apply for relief for the current
period up to September 2015.

Who qualifies?

- Businesses that occupy only one property in England and have a rateable value (RV) of less than £12,000.
- Businesses may qualify if they occupy one main property and other additional properties, providing that:
  - the additional properties do not have individual RVs of more than £2,599; and
  - the combined RV of all the properties is under £18,000.

Small business rate relief is funded by a supplement added to all other rates bills. However, if your property has
a rateable value above £12,000 but below £18,000, your bill has already been calculated using the lower small
business multiplier. This means that although you are not entitled to the relief, you will not have to pay the
supplement.

How much relief will I get?
Relief is on a sliding scale:

- Properties with a rateable value (RV) of up to £6,000 get 100% relief.
- For properties with a RV between £6,000 and £12,000, relief goes down gradually from 100% at £6,000 to 0% at £12,000.

Making a claim

You need to apply to get the relief.

- Please apply by September 2015.
- If your rateable value (RV) has been reduced from over £18,000 to under £18,000, you must apply within one month of the day you are served with the notice of the RV reduction.

If you do not apply within these timescales you will not receive Small Business Rate Relief.

MANSFIELD DISTRICT COUNCIL

Small Business Rate Relief scheme came into force in 2005 and the legislation governing the scheme is set out in the Small Business Rate Relief - The Non-Domestic Rating (Small Business Rate Relief)(England)Order 2004.

This relief is only available to ratepayers who apply to their local authority and who occupy either:

1. one property, or
2. one main property and other additional properties providing those additional properties each have a rateable value of less than £2,200. Relief is applied to the main property only.

The rateable value of the property mentioned in 1, or the aggregate rateable value of all properties mentioned in 2, must be under £15,000 outside London.

The scheme is funded through a supplement on the rate bills of those businesses not eligible for relief. The supplement is built into the standard non-domestic rating multiplier. However, ratepayers of eligible business properties with rateable values between £10,000 and £15,000 do not have to contribute towards the relief and will have their bills calculated using the lower multiplier. Relief is available at 50% for ratepayers occupying single properties with a rateable value up to £5,000, with relief declining in percentage terms on a sliding scale until it is 0% at £10,000.

If a ratepayer ceases to be eligible on a day during the year in question, the relief will cease on that day.

How to apply

An application form for this relief can be downloaded for completion from our on-line forms page. Print and complete this form and return it to us.

Removal of Requirement to Renew Small Business Rate Relief Application's for the 2010 Revaluation
Usually, if an application for relief is granted, provided the ratepayer's circumstances do not change, the application would need to be renewed at the next revaluation of non-domestic premises. The next revaluation of non-domestic rates takes place in 2010.

In the interests of maximising take-up of the relief by eligible small businesses, and of reducing bureaucracy and costs for both small businesses and local authorities, the Government has decided to remove the requirement to reapply for Small Business Rate Relief. To continue to be eligible for Small Business Rate Relief at the time of revaluation 2010, businesses must, however, meet the conditions which apply at that time. The requirement for businesses to notify their billing authorities if they are no longer eligible for the relief will continue to apply.

If the rateable value of a property claiming Small Business Rate Relief rises at revaluation, then the billing authority will adjust the relief granted to that property accordingly.

The Department is announcing this change now so that small businesses do not reapply for Small Business Rate Relief unnecessarily and so that billing authorities do not need to inform current recipients of the need to reapply.

For additional information concerning the temporary change to Small Business Rates Relief announced in the budget, please see the following link Small Business Rates Relief October 2010 Temporary Changes Fact Sheet

Small Business Rate Relief extension

In the budget on 23rd March 2011 the Chancellor of the Exchequer announced the extension of the temporary small business rate relief to 30th September 2012 which was previously due to end on 30th September 2011.

The measure doubles the usual rate of relief so that ratepayers with rateable values below £6,000 pay no rates at all for the period, while ratepayers with rateable values between £6,000 and not more than £12,000 receive tapered relief from 100% - 0%.

No other changes to the scheme have been announced.

Once the legislation has been put in place all those who currently receive small business rate relief will receive revised bills. In the meantime you will need to carry on paying the instalments, if you have any, as indicated on your current bill. Current collection and enforcement procedures will continue to apply to ratepayers who miss scheduled instalments.

**MEDWAY COUNCIL**

**Small Business Rate Relief**

**Budget announcement**

**Increase in the level of Small Business Rate Relief**

On March 24 2010, the Chancellor of the Exchequer announced that the government will temporarily increase the level of Small Business Rate Relief so that eligible ratepayers will pay no rates on properties with rateable values up to £6,000, with a tapered relief of between 100 per cent and 0 per cent for properties with rateable values...
between £6,001 and £12,000. The new level of relief was due to be for 12 months from 1 October 2010 to 30 September 2011.

This period has since been extended by the Chancellor of the Exchequer in further announcements. The latest announcement in November 2012 being that the current temporary increase in Small Business Rate Relief, which was due to end on 31 March 2013, will now continue until 31 March 2014.

There are no other adjustments to the scheme and the government has confirmed that it will meet the costs of the increased levels of relief.

You need take no action. The legislation is to be in place in time for the 2013-14 annual billing. You will be sent a bill based on the higher level of relief during March 2013.

MENDIP DISTRICT COUNCIL

Small Business Rate Relief is available at 100% for ratepayers occupying single properties with a rateable value up to £6,000, with relief declining in percentage terms on a sliding scale until it is 0% at £12,000.

Levels of Small Business Rate Relief (SBRR) for the period 1 April 2013 to 31 March 2014

Providing a ratepayer qualifies for SBRR, reductions are governed as follows:

Rateable values between £1 - £6,000

Business rates will be calculated using the small business rate multiplier and receive 100% relief on the amount payable.

Rateable values between £6,001 - £12,000

Business rates will be calculated using the small business rate multiplier and relief will decrease from 100% to 0% on a sliding scale of approximately 2% for every £120 of rateable value. The single occupancy criterion still applies for this range of rateable values.

Rateable values between £12,001 - £18,000

Business rates will be calculated using the small business rate multiplier on every qualifying property automatically; therefore there is no need for a ratepayer to complete a SBRR application form.

The Small Business Rate Multiplier

The small business rate multiplier has increased from 0.426 to 0.450 for the financial year 1 April 2012 to 31 March 2013.

The full standard NNDR multiplier has increased from 0.433 to 0.458 for the financial year 1 April 2012 to 31 March 2013.

Last modified: 17 June 2013
MIDDLESBROUGH COUNCIL

Small business rates relief

As of the 1st April 2013 a property with a rateable value of less than £18,000 may be eligible for "Small Business Rates Relief".

- Properties with a rateable value of up to £6,000 will get 100% rate relief.
- For properties with a rateable value from £6,001 up to £12,000 this relief will decrease by 1% for every £120 and will be calculated using the small business non-domestic rating multiplier of 46.2p.
- Properties with a rateable value from £12,001 up to £17,999 will have their bills calculated using the small business non-domestic rating multiplier of 46.2p.

If more than one property is owned within England the combined rateable value of the properties must not exceed £18,000 and any additional properties must have a rateable value of less than £2,600 in order to qualify on the higher value property.

To apply contact Revenue Services (details at the bottom of the page) for an application form or complete and return the small business rates relief application form [722kb] (Opens in a new window).

MILTON KEYNES COUNCIL

ABSOLUTELY NOTHING

NEWCASTLE CITY COUNCIL

Small business rate relief

In April 2011 the small business rate relief scheme was updated to help small businesses save up to 100% on their Business rates up to 30 September 2012. A further 6 month extension until 31 March 2013 was announced in the 29 November Autumn Statement and this has been extended again until 31 March 2014.

The increased levels will now be available to 31 March 2014 for eligible businesses.

You are classed as a small business if

- You have only one property* in England on which you are liable (wholly or jointly) for the payment of non-domestic rates.
- The rateable value of your property is £17,999 or less at the start of the financial year and remains below £18,000 throughout the financial year, and
- Your property is occupied and you are not entitled to claim another mandatory relief.

*If you pay rates on other assessments they will be disregarded if their rateable value is £2,599 or lower, provided that the total of all your properties rateable values are £17,999 or less.

Small businesses which qualify for this relief will have their rates calculated on a lower multiplier of £0.462p. Properties under £12,000 rateable value (RV) will get a further reduction as follows:

- RV £1 - £5,999 = £100% relief (reverts to 50% on 1 April 2014)
- RV £6,000 - £11,999 = reducing relief from 100% to 0.01% (e.g. 1% for every £120 above £6,000. This reverts back to 50% to 0% on 1 April 2014)
- RV £12,000 - £17,999 = reduced multiplier only.
- Any application made up to 30 September 2015 in respect of the 2010-2015 valuation period can be backdated to 1 April 2010.

You must notify the Council of any change in circumstances within 4 weeks of the day after the change occurred. These changes include

- An increase in the rateable value of another property occupied by the ratepayer outside the area of the council granting the relief.
- Taking occupation of another property.

**Please note that it is not possible to claim small business rate relief against empty properties.**

To claim for small business rate relief complete the [application form](#) (pdf, 4.6KB). (The application must be signed by the ratepayer or a person authorised to sign on their behalf)

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**NEWARK & SHERWOOD DISTRICT COUNCIL**

Small Business Rate Relief

This relief is designed to help small businesses reduce their business rate bill.

Small businesses with a rateable value of up to £18000 may qualify for a reduction on their rate bill. The relief is available to ratepayers occupying single properties in England. Ratepayers who occupy one main property and other additional properties which have rateable values less than £2600 and the aggregate rateable value of all the properties is under £18000 may also apply for the relief.

The available relief is

- Rateable Value (RV) below £6000 – 100%
- Rateable Value (RV) between £6000 and £11999 – percentage declining on a sliding scale by 2% for every £120 RV
- Rateable Value (RV) between £12000 and £17999 – No relief, but the lower small business rate relief multiplier will be used to calculate the bill

Qualifying Criteria:

- If the property is already in receipt of Mandatory Relief, Small Business Rate Relief will not apply.
- If the property is unoccupied Small Business Rate Relief will not apply.
- An application form must be completed to initially claim the relief.
- The application must be signed by the ratepayer or a person authorised to sign on behalf of the ratepayer.

The cost of the relief is paid for by all other ratepayers as a supplement on their rate bills.
Small Business Rates Relief can be applied for in writing or by telephone and is available for persons who occupy either -

(a) one property, or

(b) one main property and other additional properties providing those additional properties each have a rateable value which does not exceed £2,599.

The rateable value of the property mentioned in (a), or the aggregate rateable value of all properties mentioned in (b), must not exceed £17,999 on every day for which relief is being sought. If the rateable value, or aggregate rateable value, increases above those levels, relief will cease from the day of the increase.

Ratepayers who satisfy these conditions will have the bill for their single or main property calculated using the lower small business non-domestic rating multiplier rather than the ordinary non-domestic rating multiplier that is used to calculate the liability of other businesses.

In addition, if the single or main property is shown on the rating list with a rateable value which does not exceed £12,000, the ratepayer will receive a percentage reduction in their rates bill for this property of up to a maximum of 50% for a property with a rateable value of not more than £6,000.

From 1 October 2010 to 31 March 2014 the amount of Small Business Rate Relief available has increased. Eligible ratepayers who occupy a property with a rateable value of £6,000 or less will receive 100% rate relief for this period. Eligible ratepayers occupying a property with a rateable value of between £6,001 and £12,000 will have their relief calculated on a sliding scale decreasing from 100% to 0%.

If an application for relief is granted, provided the ratepayer’s circumstances do not change, the application will not need to be renewed until the next revaluation of non-domestic premises.

Certain changes in circumstances will need to be notified to the local authority by the ratepayer (other changes will be picked up by the local authority). The changes which must be notified are:

(a) the ratepayer taking up occupation of a property they did not occupy at the time of making their application for relief; and

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

Notification of these changes must be given to the local authority within four weeks of the day after the day the change happened. If this happens, there will be no interruption to the ratepayer’s entitlement to the relief.

However, failure to notify the authority within this time frame will mean the ratepayer ceases to be entitled to the relief with effect from the day that the change happened. If they are still eligible, the ratepayer will be entitled to the relief again with effect from the day that they notify the local authority. A notification that the ratepayer has taken up occupation of an additional property must be by way of a fresh application for relief; notice of an increase in rateable value must be given in writing.
NORTH DEVON COUNCIL

Small business rate relief

Ratepayers who are not entitled to another mandatory relief or are liable for unoccupied property rates and occupy a property with a rateable value which does not exceed £17,999 outside London or £25,499 in London will have their bill calculated using the lower small business non-domestic rating multiplier, rather than the national non-domestic rating multiplier.

In addition, generally, if the sole or main property is shown on the rating list with a rateable value, which does not exceed £12,000, the ratepayer will receive a percentage reduction in their rates bill for this property of up to a maximum of 50% for a property with a rateable value of not more than £6,000. However, until 31 March 2014 the Government has doubled the usual level of relief.

This percentage reduction (relief) is only available to ratepayers who occupy either:

(a) one property, or
(b) one main property and other additional properties providing those additional properties each have a rateable value, which does not exceed £2,599

The rateable value of the property mentioned in (a), or the aggregate rateable value of all the properties mentioned in (b), must not exceed £17,999 outside London or £25,499 in London on each day for which relief is being sought. If the rateable value, or aggregate rateable value, increases above those levels, relief will cease from the day of the increase.

An application for Small Business Rate Relief is not required.

Where a ratepayer meets the eligibility criteria and has not received the relief they should contact their local authority. Provided the ratepayer continues to satisfy the conditions for relief which apply at the relevant time as regards the property and the ratepayer, they will automatically continue to receive relief in each new valuation period.

Certain changes in circumstances will need to be notified to the local authority by a ratepayer who is in receipt of relief (other changes will be picked up by the local authority). The changes that should be notified are:

(a) the ratepayer taking up occupation of an additional property, and
(b) an increase in the rateable value of a property occupied by the ratepayer

NORTH HERTFORDSHIRE DISTRICT COUNCIL

Small Business Rate Relief was introduced to help small businesses and became available on 1st April 2005.

Small businesses that have a rateable value below £6,000 will get 50% relief, and this will decrease on a sliding scale of 1% for every £120 to £12,000.

The relief is only available to ratepayers who only use one property in England, or who occupy other properties where these properties are under £2,599 rateable value, and the total rateable value of all these properties is below £17,999.

The scheme is funded through a supplement on the rate bills of those businesses not eligible for the relief. Ratepayers of eligible properties with rateable values between £12,001 and £17,999 do not have to contribute towards the relief and will have their bills calculated using the lower small business non-domestic rating multiplier.
Initially a yearly application form for the relief had to be made. However, as from 1st April 2007 ratepayers only need to apply for the relief once each valuation period, providing the ratepayer does not take up occupation of any additional properties. A valuation period is a period of five years during which time the local non-domestic rating list is in force. An application form for the relief must be submitted in writing to the local authority within 6 months of the end of the financial year to which it relates.

Ratepayers must complete an application form if it is for:

a) new application, or

b) change of circumstances i.e. the ratepayer has taken up occupation of any additional properties, or

c) 5 year review of relief.

However, if the ratepayer occupies properties in more than one area and the Rateable value of the property outside of the area where the Council is granting the relief increases, the ratepayer must notify the Council of the increase in writing. An application form in these circumstances is not required.

Any changes in circumstances must be notified to the council within 4 weeks from the date of change.

NORTH LINCOLN COUNCIL

Small business relief update - April 2011

New legislation will mean that eligible ratepayers will receive further small business relief from 1 October 2010 to 30 September 2012. The legislation was introduced after the issue of the 2011/2012 annual rate bill.

There is no need to apply to or contact the council for this additional relief. The additional relief will be applied automatically to each ratepayer's account. An amended demand notice will be issued showing the new balance. Eligible ratepayers will receive relief at 100 per cent on properties with rateable values up to £6,000 with a tapered relief of between 99 per cent and 0 per cent for properties with rateable values between £6,001 and £12,000. The new levels of relief apply from 1 October 2010 to 30 September 2012. The eligibility criteria will remain the same, see the section below on Small business rate relief.

NORTH NORFOLK DISTRICT COUNCIL

Small Business Rate Relief

You may be entitled to a reduction of your Non Domestic Rate charge if your business occupies a Non Domestic Rated property with a Rateable Value of less than than £18,000. If you have more than one Non Domestic Rated property you may still be eligible to this relief if:

- All other properties have a Rateable Value of less than £2,600 each and
- The Rateable Value of your main property plus all other properties totals less than £18,000.

Small Business Rate Relief will only be granted to your main property - the one with the highest Rateable Value.

Empty properties do not qualify for Small Business Rate Relief.

Ratepayers in receipt of mandatory charitable rate relief or rural rate relief do not qualify for Small Business Rate Relief.
- Properties with a rateable value below £6000 receive a 100% reduction on the Non Domestic Rate charge. This will decrease on a sliding scale by 1% for every £60 rateable value between £6001 and £11,999.
- Properties with a rateable value between £12,000 and £17,999 will not receive an additional rate reduction, but will pay rates based on the lower multiplier of 46.2p (rather than 47.1p).

Should your circumstances change, such as occupation of an additional property or an increase in Rateable Value, you must notify us within 4 weeks or you could lose your relief entitlement.

It is a criminal offence to provide false information when applying for Small Business Rate Relief. If you do so you could be fined, imprisoned or both.

Please ensure you have read the Guidance Notes carefully before submitting an application.

NORTH WARWICKSHIRE BOROUGH COUNCIL

Small Business Rates Relief

The relief was introduced by the Government in 2005 to ease the rates burden for small businesses.

Businesses must either occupy:

a) One property or,

b) One main property and other additional properties providing those additional properties each have a rateable value less than £2,600.

The rateable value of the property mentioned in (a) or the aggregate rateable value of all the properties mentioned in (b), must be under £18,000 or £25,499 in London.

The Relief is applicable to rateable values between £1.00 to £17,999.

The breakdown is listed below:

- Rateable Values up to £6,000 will get 50% relief after transition.
- Rateable Values between £6,001 to £11,999 will have a decreasing relief on an exact taper of 1% for every £100.00 after transition.
- Rateable Values between £12,000 to £17,999 can apply to pay on the small rate in the pound.

NORTHUMBERLAND COUNTY COUNCIL

The current temporary increase in Small Business Rate Relief, which started on 1 October 2010 has now been further extended to 31 March 2014.

The measure doubles the usual rate of relief so that ratepayers with rateable values below £6,000 pay no rates at all for the period, while ratepayers with rateable values between £6,000 and not more than £12,000 receive tapered relief from 100% – 0%.

With effect from 1 April 2012 ratepayers who are not entitled to any another mandatory relief and occupy a property with a rateable value which does not exceed £17,999 will have their bill
calculated using the lower small business non-domestic rating multiplier, rather than the national non-domestic rating multiplier. You need do nothing further concerning this.

In order to apply for actual relief ratepayers must complete an application form in order that the Council can satisfy itself that the eligibility criteria has been fulfilled.

**Small Business Rate Relief (subject to temporary amendment as above).**

Where your rateable value is less than £12,000 you may benefit from this relief. There is also a “buffer zone” if your rateable value is between £12,000 and up to £17,999.

For rateable values of £6,000 or below the relief is 50%. The relief is 1% less for every £120 of rateable value above £6,000 but not more than £12,000.

Those ratepayers who do not qualify for this relief fund the scheme by paying a greater amount per pound of rateable value than small businesses.

If the rateable value of your business property falls within the “buffer zone” then you do not contribute to funding the relief.

**Eligibility**

To qualify for Small Business Rate Relief you must meet the following criteria.

- The property must have a rateable value below £17,999.
- The property must be occupied.
- The property is the only property the ratepayer occupies or
- Any other properties occupied have rateable values of less than £2,600 and
- All occupied properties have combined rateable values not exceeding £17,999

The relief will be applied to your main property in cases where more than one property is occupied. The main property is the one with the largest rateable value.

Please note that if you are in receipt of any Mandatory Relief you will not be eligible to apply for Small Business Rate Relief.

**Applying for the relief**

To apply for Small Business Rate Relief you will need to complete and return the application form to;

Business Rate Section,
Wansbeck Square,
Ashington,
Northumberland,
NE63 9XL.

An application form can also be downloaded by clicking here or can be requested by telephoning the Business Rates Section on 0845 600 6400.

Applications must be made within 6 months of the end of a valuation period

*The following people are eligible to complete an application.*
• The Ratepayer.
• In case of a partnership, a partner of that partnership.
• In the case of a Trust, a trustee of that Trust.
• In the case of a corporate body, a director of the company.
• Any person duly authorised to sign on behalf of the Ratepayer.

NORWICH CITY COUNCIL

Small business rate relief

This relief is now available to occupiers of business properties that have a rateable value of less than £15,000.

Where the rateable value is between £5,000 and below £10,000 relief is calculated on a sliding scale up to a maximum of 50 per cent of the rate charged. Where the rateable value is between £10,000 and less than £15,000 the small business rate multiplier is used to calculate the charge.

Who can apply?

The occupier of a single property where the rateable value is below the limit can apply.

Where you occupy more than one property within England, the rateable value of each additional property must be below £2,200 and the total rateable value of all your premises in England must be below £15,000.

NOTTINGHAM CITY COUNCIL

Small Business Rate Relief

From 1st April 2005 certain small businesses occupying a single main property can claim up to 50% relief from their rates. Businesses occupying a single main property with a rateable value of up to £6,000 can qualify for a 50% reduction in their rates. Businesses occupying a single main property with a rateable value between £6,001 and £12,000 can also qualify for a discount but the percentage is reduced on a sliding scale as the rateable value increases. Businesses occupying properties with rateable values below £18,000 will have their bills calculated using the lower, small business multiplier, unless they receive a mandatory relief.

Temporary Increase in the Level of Small Business Relief.

As part of this year's budget the Government has proposed extra support to businesses by temporarily increasing the level of small business rate relief available to eligible ratepayers up until 31 March 2014.

If you are already in receipt of SBR the additional relief will be granted automatically.
If you wish to claim SBR now, or would like more information on the increased levels of SBR for this temporary period, please contact the Business Rates Team.

OLDHAM COUNCIL

Small business rate relief

Small Business Rate relief gives businesses occupying properties which have rateable values of under £12,000 a percentage of relief from their business rates, and they will benefit from the lower rate poundage, which is 46.2p for 2013/14.

Properties with rateable values of between £12,000 and £17,999 will only receive the lower rate poundage.

Properties with rateable values of £18,000 or higher are not entitled to any relief under the scheme.

This is only available to businesses which declare that they only use one property in England.

Second properties

Second properties with a rateable value of less than £2,600 are ignored. The total rateable value of the properties when combined must be below the maximum limit and relief is based on the rateable value of the qualifying property.

There is no relief for the second property

OXFORD CITY COUNCIL

Small Business Rates Relief

Changes from 1 April 2010

Small Businesses already receiving relief will be able to continue to receive relief without reapplying for it at the 2010 revaluation or subsequent revaluations provided that you remain eligible for it.

The thresholds for relief will be increased from 1 April 2010 and will be available to ratepayers with either:

- One property in England with a rateable value of less than £18,000 or
- One main property and other additional properties providing those additional properties each have a rateable value less that £2,600 and the total rateable value of all properties is less than £18,000

New applications for Small Business Rate Relief can complete and return the form below to the address shown on the form:

[Small Business Rate Relief Application Form](113kB PDF)

Ratepayers who satisfy these conditions will have the bill for their sole or main property calculated using the lower small business non-domestic rating multiplier rather than the national non-domestic rating multiplier that is used to calculate the liability of other businesses.
The amount of relief is dependant on the rateable value of the property. 50% relief is awarded to ratepayers with a rateable value of less than £6,000, with relief decreasing on a sliding scale of 1% per £120, reducing to 0% at £12,000.

You must notify Oxford City Council about the following changes:

- You take up occupation of a property that you did not occupy at the time of making your application for relief, and
- An increase in the rateable value of a property occupied by the ratepayer outside of the area.

Notification of these changes must be given in writing to Oxford City Council within 4 weeks.

Further increase of Small Business Rate Relief

The Chancellor announced at the Budget that the current temporary increase in Small Business Rate Relief, which started on 1 October 2010, will continue until 31 March 2014.

The measure doubles the usual rate of relief so that ratepayers with rateable values below £6,000 pay no rates at all for the period, while ratepayers with rateable values between £6,000 and not more than £12,000 receive tapered relief from 100% - 0%. The additional costs arising from the increased relief will be met by the Government.

A further application is not required for this relief as details will be shown on your bill.

PENDLE BOROUGH COUNCIL

Small Business Rate Relief

What Is Small Business Rate Relief?

This is a rate relief scheme to help small businesses who do not receive any of the other rate reliefs available.

To be considered for the relief, ratepayers must complete an application form.

Who will qualify?

Only properties with a rateable value under £18,000 can be considered for the relief.

Ratepayers occupying single properties with a rateable value under £18,000 will qualify for the relief.

Ratepayers occupying more than one property may also qualify where the rateable value of their other properties are each under £2,600. In addition, the total rateable value of all the properties must be below £18,000. In these cases only the main property will be eligible for any allowance.

How much will it be?

The relief will be calculated at a flat rate of 100% for eligible properties with rateable values below £6,000.

Over £6,000 the amount of relief will reduce on a sliding scale of 1% for every £120 up to £11,999.

Properties that qualify for Small Business Rate Relief in 2013-2014 will also have their rates payable calculated using a reduced multiplier of 46.2p instead of 47.1p.
Eligible properties with rateable values from £12,000 to £17,999 will not receive a relief reduction, but they will have their rates payable calculated using a reduced multiplier of 46.2p instead of 47.1p.

How to Apply

- Please complete and return the application form to the Business Rates Section if you wish to claim Small Business Rate Relief or to apply for the reduced multiplier.

PETERBOROUGH CITY COUNCIL

Small business rate relief

From 1 April 2010, where a business is the sole business of that person or company in England and the Rateable Value is below £18,000 you may be able to apply for a reduction in the rates bill. The level of reduction will depend on the actual Rateable Value with those properties having lower values receiving a greater reduction. The maximum amount up to 30 September 2010 is 50%, however due to the changes made in two recent budgets this has been increased to 100% for a period of 24 months from 1 October 2010. Properties with Rateable Values of up to £6,000 may qualify for 100% relief, those between £6,001 and £12,000 may qualify for an amount on a sliding scale between 100% and zero % whilst those between £12,001 and £18,000 may be charged using the lower small business multiplier. Letters will be sent to all small businesses to outline these changes. If you already qualify for small business rate relief this will automatically be adjusted and you will be notified of the revised amount in due course. If you wish to make an application as you believe you may be entitled to relief or if you require more information, please contact the Business Rates office.

PLYMOUTH CITY COUNCIL

Small business rate relief (SBRR)

From April 2010 the Government has removed the requirement to re-apply for Small Business Rate Relief (SBRR). To be eligible for SBRR at the time of the 2010 revaluation, businesses must meet the conditions which apply at that time.

The requirement for ratepayers to notify their billing authorities if they are no longer eligible for the relief will continue.

The conditions that apply

- You must occupy only one commercially rated property in England except where:
  - you occupy additional commercially rated properties that each have a rateable value (RV) of less than £2,599
  - the combined rateable value of the properties is less than £17,999
- You must occupy only one commercially rated property in England where the rateable value of that property is less than £17,999
- Relief will be based on the rateable value of the qualifying property and the second properties will not get any relief
- Transitional relief will be calculated first and SBRR will be applied afterwards
- If a ratepayer is in receipt of charity relief then they will receive that relief and not SBRR

RV increase above the maximum RV will disqualify the property for relief for the remainder of the year (the rateable value is shown on the Valuation Office Agency website)

<table>
<thead>
<tr>
<th>RV of property</th>
<th>Amount of small business rate relief</th>
</tr>
</thead>
<tbody>
<tr>
<td>£1 to £6,000</td>
<td>100 per cent relief and a lower non-domestic multiplier</td>
</tr>
</tbody>
</table>
Small businesses in the Portsmouth City Council area are defined as having rateable values of under £18,000.

Small businesses don't pay full business rates because their rates are calculated using a reduced multiplier, rather than the standard one (see ‘what is a multiplier?’ question). Also small businesses with a sole or main property with a rateable value under £12,000 qualify for percentage relief on their business rates:

The table summarises the reductions for small businesses:

<table>
<thead>
<tr>
<th>Rateable value range</th>
<th>Relief</th>
</tr>
</thead>
<tbody>
<tr>
<td>£1,000 - £6,000</td>
<td>100% relief until March 2014</td>
</tr>
<tr>
<td>£6,001 - £11,999</td>
<td>Business rates calculated using the reduced non-domestic multiplier and relief on a percentage sliding scale</td>
</tr>
<tr>
<td>£12,000 - £17,999</td>
<td>Business rates calculated using the reduced non-domestic multiplier only</td>
</tr>
</tbody>
</table>

Follow this link for more information from Gov.uk on small business rate relief. If you think you should be receiving small business rate relief, contact us at Business (non-domestic) rates. If you meet the criteria you should automatically continue to receive relief in each new valuation period. Let us know if your circumstances change

PRESTON CITY COUNCIL

BUDGET ANNOUNCEMENT!
Temporary Increase in amount of Small Business Rate Relief Available to Eligible Business Ratepayers

Key Facts
**What is the Government doing?**
It is increasing the support available to small businesses who pay business rates. It is doing this by increasing the level of Small Business Rate Relief available to eligible businesses for a temporary period. From 1 October 2010 to 30 September 2011, eligible businesses with a rateable value of up to £6,000 will be entitled to 100% relief on their bill. If your rateable value is between £6,001 and £12,000, you will be entitled to relief on a sliding scale between 100% and 0%.

**Who is eligible?**
Anyone who is entitled to Small Business Rate Relief and has a rateable value of £12,000 or less will be eligible for the increased level of discount off their rates bill.

**When does this happen?**
The revised reliefs will apply between 1 October 2010 and 30 September 2011.

**Is it worth it?**
Yes! The Government’s changes will mean that those who, for example, are entitled to a 50% reduction in their rates bill will be entitled to a **100% reduction** between 1 October 2010 and 30 September 2011.

**Do I need to meet any criteria?**
Small Business Rates Relief is available to all businesses whose rateable value is less than £18,000. To qualify for the relief, businesses must apply to their local authority and confirm that:

- the sole or main hereditament they occupy must have a rateable value of less than £18,000 (£25,500 in Greater London) and
- if they occupy any additional hereditaments, each of the additional hereditaments must have a rateable value of less than £2,600, and the total rateable value of all of their hereditaments must be less than £18,000 (£25,500 in Greater London).

Where the rateable value of the hereditament is £12,000 or less, the business is eligible to claim a discount on the rates bill, as well as having their bill calculated on the basis of the small business rate multiplier. For businesses with a rateable value of between £12,001 and £18,000 (or £25,500 in London), there is no discount, but the business will continue to be entitled to have their rates bill calculated using the small business rate multiplier.
Do I need to do anything?
If you already claim the relief, you do not need to do anything more. Your local authority will calculate your revised payment schedules and write to you later this year.
If, however, you do not already claim the relief (see the criteria listed above), but think you may be entitled to the relief, you should contact your local authority who can advise you on what you need to do.

Can I change my bill payments now?
You must continue to pay your current bills, on the existing payment schedule from your local authority. Current collection and enforcement procedures will continue to apply to ratepayers who miss a scheduled instalment. Your local authority will write later this year to advise of any reductions that might be necessary to your 2010/11 bill. Any changes to your liability that are necessary for 2011/12 will be set out in your 2011/12 bill when that is prepared in March 2011.

When will I find out what my revised bill will be?
The changes need to be agreed by Parliament. Subject to Parliamentary approval, the Government expects that local authorities will be able to issue revised bills for 2010/11 before 1 October 2010.

What if I have already paid too much by 1 October?
If, as a result of the payments you have already paid by 1 October 2010, you have paid an amount greater than any revised bill you are due from the new arrangements, then your local authority will arrange any necessary refund to be made to you.

My rateable value is over £12,000. Do I get any help?
If your rateable value is over £12,000, you are not entitled to a discount within Small Business Rate Relief. However, if your rateable value is below £18,000 (or £25,500 in London), and you are eligible for Small Business Rate Relief, you will be paying your business rates using the Small Business Rate multiplier which is set at a lower level than the general business rate. In these circumstances, there will be no change to your bill.

Why is the Government doing this?
The Government is making this change to the SBRR scheme to provide help with the fixed costs of starting and running a small business as the economy starts growing.

What happens if there is a new Government?
Introduction of the measure will be subject to passage of the necessary legislation by Parliament, following an election.
I have deferred some of my liability for business rates for 2009/10 into the next year. Does this scheme mean I no longer have to pay those rates?
The Chancellor’s announcement relates solely to the business rate liability between 1 October 2010 and 30 September 2011. If you are paying any other rates bill from earlier periods, for example through the deferral of rates liabilities scheme, you should continue to make those payments to your billing authority.

REDDITCH COUNCIL

Small Business Rate Relief
The relief is only available to ratepayers who apply to their local authority and who occupy either-

1. One property, or
2. One main property and other additional properties providing these additional properties each have a rateable value of less than £2599.
How to qualify for relief

This is available at 50% for ratepayers occupying single properties with a rateable value up to £6000 with relief declining in percentage terms on a sliding scale until it is 0% at £12000. For the period 01.10.2010 to 31.03.2014 the amount of this relief has been temporarily increased to 100% for occupied properties with rateable values up to £6000 reducing on a sliding scale to 0% at £12000 (further details are available below) the relief is only available to ratepayers with either-

(a) one property, or

(b) one main property and other additional properties providing those additional properties have rateable values less than £2,600.

The rateable value of the property mentioned in (a) or the aggregate rateable value of all properties mentioned in (b) must be under £18,000 outside London or £24,500 within London.

The scheme is funded through a supplement on the rate bills of those businesses not eligible for the relief. The supplement is built into the standard non-domestic rating multiplier. However, ratepayers of eligible business properties with rateable values between £12,000 and £18,000 (£25,499 within London) do not have to contribute towards the relief and will have their bills calculated using the lower small business non-domestic rating multiplier.

If you are receiving small business rate relief then you must tell us if you occupy a new property anywhere in England or if there is an increase in the rateable value of any properties which you occupy that are outside Redditch.

If you tell us about these changes within four weeks then provided you still qualify for the relief there will be no break in your entitlement. If you do not tell us within four weeks and you still qualify for the relief then you will not be entitled to relief for the period from the date of the change up to the date you informed us of the changes.

With effect from 01.04.2012 all occupied properties with rateable values of £17999 or less will automatically have their bills calculated using the lower multiplier.

How Can I Apply?

Please Contact the Business Rates Section who will be able to apply the relief after confirming that you meet the relevant criteria. Although a formal application form is not required you can download the relevant paperwork if it is more convenient. (SBRR Application Form).

News

BUDGET – ANNOUNCEMENT

INCREASE IN LEVEL OF SMALL BUSINESS RATE RELIEF

This is important news that could benefit your business. The Government is introducing a temporary increase in the level of Small Business Rate Relief (SBRR) available to eligible businesses. These changes will come into effect in October 2010. Meanwhile, you should ensure that you continue to pay your existing business rates bill.

On 24 March 2010, the Chancellor of the Exchequer announced that the Government will temporarily increase the level of SBRR so that eligible ratepayers will pay no rates on properties with rateable values up to £6,000, with a tapered relief between 100% and 0% for properties with rateable values between £6,001 and £12,000. The new levels of relief will be available for the 12 months from 1 October 2010 to 30 September 2011. The time period for this increase in relief have now been extended to 31 March 2014

There are no other adjustments to the scheme. For example, the eligibility criteria remain the same. The Government has confirmed that it will meet the costs of the increased levels of relief. There will be no changes to the multiplier so those businesses that do not fall within the eligibility criteria of the scheme will see no change in their bills.
The Government is making this change to the SBRR scheme to provide help with the fixed costs of starting and running a small business as the economy starts growing again.

What happens next?
You do not need to take any action. The Government is now preparing the necessary legislation to give effect to the proposals announced at the Budget. Subject to approval by Parliament, the Government expects that this will be completed by the summer.

Once the legislation is in place, your local authority will need to adjust the business rates payable by all businesses that meet the criteria for SBRR and that occupy properties within the rateable value thresholds set out in the revised scheme. If amendments need to be made, they will issue revised bills. They will contact affected ratepayers about this at the appropriate time.

What do you need to do?
Until you are told otherwise by your billing authority, you must continue to keep paying your current business rates bill. Current collection and enforcement procedures will continue to apply to ratepayers who miss a scheduled instalment.

For those already claiming small business rate relief, there is no need for you to do anything else at this stage. A revised business rates bill will be sent to you later this year if you are affected by the changes.

If you think that you meet the criteria, but have not submitted a claim for small business rate relief, you should contact your local authority to see if you are entitled to support.

Page Information
This page was last reviewed 21 March 2013 at 11:47 by Cheryl Flemming.
The page is next due for review 17 September 2013.

Ribble Valley Borough Council

Small Business Rate Relief

Download an application form for 2010/11 to 2014/15.
Download an application form for 2007-2010.

This is available at 50% for ratepayers occupying single properties with a rateable value up to £6,000, with relief declining in percentage terms on a sliding scale until it is 0% at £12,000.

The relief is only available to ratepayers with either:

(a) one property, or
(b) one main property and other additional properties providing those additional properties have rateable values less than £2,600.

The rateable value of the property mentioned in (a), or the aggregate rateable value of all properties mentioned in (b), must be under £18,000 outside London or £25,500 within London.

The scheme is funded through a supplement on the rate bills of those businesses not eligible for the relief. The supplement is built into the standard non-domestic rating multiplier. However, ratepayers of eligible business properties with rateable values between £12,000 and £18,000 (£25,500 within London) do not have to contribute towards the relief and will have their bills calculated using the lower small business non-domestic rating multiplier.
Previously ratepayers had to apply for the relief each year, however, from 1 April 2007 only one form needs to be completed during a valuation period. Valuation periods last for 5 years and the current one started on 1 April 2010 and will end on 31 March 2015. Applications for this period must be made by 30 September 2015.

As a result the ratepayer must notify the council in writing of any change of circumstances after submitting their application. Failure to do so will result in the relief being cancelled back to the date the change occurred.

Download an application form for 2010/11 to 2014/15 or Download an application form for 2007-2010 if applicable or contact us on 01200 414451 or email ctax@ribblevalley.gov.uk.

**Government extends temporary increase in Small Business Rate Relief**

Two clicks later you get

**Government extends temporary increase in Small Business Rate Relief**

The Chancellor of the Exchequer announced that the Government will be extending the temporary increase in the level of Small Business Rate Relief (SBRR), so that eligible ratepayers will pay no rates on properties with rateable values up to £6,000, with a tapered relief between 100% and 0% for properties with rateable values between £6,001 and £12,000. The levels of relief will now be available for 30 months from 1 October 2010 to 31 March 2013.

Who is eligible?

Anyone who is entitled to Small Business Rate Relief and has a rateable value of £12,000 or less will be eligible for the increased level of discount off their rates bill.

Do I need to meet any criteria?

Small Business Rates Relief is available to all businesses whose rateable value is less than £18,000. To qualify for the relief, businesses must apply to their local authority and confirm that:

- the sole or main hereditament they occupy must have a rateable value of less than £18,000 (£25,500 in Greater London) and
- if they occupy any additional hereditaments, each of the additional hereditaments must have a rateable value of less than £2,600, and the total rateable value of all of their hereditaments must be less than £18,000 (£25,500 in Greater London).
- Where the rateable value of the hereditament is £12,000 or less, the business is eligible to claim a discount on the rates bill, as well as having their bill calculated on the basis of the small business rate multiplier.

For businesses with a rateable value of between £12,001 and £18,000 (or £25,500 in London), there is no discount, but the business will continue to be entitled to have their rates bill calculated using the small business rate multiplier.

Do I need to do anything?

If you already claim the relief, you do not need to do anything more.

If, however, you do not already claim the relief but think you may be entitled to the relief, you can download an application form for Small Business Rate Relief 2010/11 to 2014/15.
Small business rate relief

Small business rate relief was introduced with effect from 1st April 2005.

The relief is currently available to ratepayers who fulfil the following criteria:

- The property has a rateable value of less than £18,000
- The property is occupied
- The ratepayer has one property in England
- Or has one main property in England and other additional properties, providing the additional properties do not have individual rateable values of £2,600 or more, and the combined rateable value of all the properties does not exceed £18,000

All eligible ratepayers will have their liability calculated using the small business multiplier. If the property has a rateable value of below £6,000 they will also receive a 100% rate relief on their liability. For properties with a rateable value of £6,000 up to £11,999 they will receive relief on a sliding scale.

With effect from 1 April 2012 the one property criteria is removed for properties with rateable values of £12,000 to £17,999 and, provided the property is occupied, liability will be calculated using the small business multiplier but there will be no percentage reduction.

Since 1 April 2007, ratepayers have been required to apply for the relief only once unless their circumstances change. The application must be submitted to the local authority within six months of the end of the valuation period to which it relates.

Should you require further information please contact the business rates service using the contact details on the left hand side of this page.

Last updated: 26/04/2012

Rate relief for small businesses

Introduction to small business rate relief

Small business rate relief has been available from April 2005.

From April 2010, small businesses with a rateable value of up to £12,000 may qualify for a reduction from their full rate bill.

The relief is available at 50% for ratepayers occupying single properties with a rateable value up to £6,000, with relief declining in percentage terms on a sliding scale until it is at £12,000.
The relief is only available to ratepayers with either -

1. One main property.
2. One main property and other additional properties providing those additional properties have rateable values less than £2,600.

The rateable value of the property mentioned in (1) or the aggregate rateable value of all properties mentioned in (2), must be under £18,000.

The scheme is funded through a supplement on the rate bills of those businesses not eligible for the relief. The supplement is built into the standard non-domestic rating multiplier.

However, ratepayers of eligible business properties with rateable values between £12,000 and £18,000 do not have to contribute towards the relief and will have their bills calculated using the lower small business non-domestic rating multiplier.

If a ratepayer ceases to be eligible on a day during the year in question, the relief will cease on that day. If your circumstances change you must notify us immediately.

If your business is eligible, complete the application form to the right or contact the business rate section using the contact details below.

Download a small business rate relief application form in the related downloads section to the right.

Update: Between 1 October 2010 and 30 September 2012, eligible ratepayers will receive small business rates relief at 100% on properties up to £6,000 (rather than at 50%) and a tapering relief from 100% to 0% up to £12,000 in that period.

In the budget, the Chancellor has announced an extension to the small business rate relief holiday, until October 2012. All affected businesses should pay any instalments due as per their annual bill and await the issue of a new bill in due course. This will be issued as soon as official confirmation is received from DCLG and the necessary arrangements made.

**ROther District Council**

For General Information, Contact Details, relevant forms and information on how How to Pay your Business Rates, refer to related pages.

The Non-Domestic Rates collected by billing authorities (District and London Borough Councils, the Common Council of the City of London, the Isle of Wight Council and the Council for the Isles of Scilly) are, subject to special arrangements for the City of London, paid into a central pool and re-distributed to billing authorities and major precepting authorities. Your authority's share of re-distributed rate income, together with income from its Council Taxpayers, Revenue Support Grant provided by the Government and certain other sums, is used to pay for the services provided by your authority and other local authorities in your area.

**How business rates are calculated**

Premises that are subject to business rates are given a **rateable value** by the Valuation Office Agency (VOA). Local authorities use the VOA's assessment of a property's rateable value to calculate business rates bills. The rateable value is based on the likely annual open market rent for the premises at a particular date.

Rateable values are reviewed every five years - this is called a revaluation. Properties that have been changed since the last revaluation (e.g. extended) can be reassessed.

[Check the details of your 2010 valuation on the VOA website.](#)
To assess the rateable value, factors such as the size of the premises and how they are used are taken into account. Different parts of the premises may be valued at different levels. For example, the front part of a shop, nearest the entrance, is more valuable than space further back or storage space in the basement.

Details of the rateable value, and how it has been calculated, are shown on a valuation for the property. Find the current rateable value of a property in England or Wales and view the valuation on the VOA website.

The business rates you are charged are calculated using the rateable value and the multiplier* set by the government. In England, the standard multiplier for the financial year 2012-13 is 45.8 pence. For example, a property with a rateable value of £10,000 is normally charged £4,580, excluding any discounts or reductions that may be applicable.

For 2013/14 the new multipliers are: non-domestic rating multiplier 47.1 pence and small business non-domestic rating multiplier 46.2 pence.

Different multipliers are used for England, Wales, Scotland and Northern Ireland

There are reductions in the rates payable for many small businesses, and if the premises are empty. See the page in this guide on business rates reliefs.

The rateable value of a property from April 2010 onwards represents its open market rental value as at 1st April 2008.

* The National Non-Domestic Rating Multiplier is the rate in the pound by which, outside of the City of London where special arrangements apply, the rateable value is multiplied to produce the annual rate bill for a property. It is set annually by the Government and except in a revaluation year, (see below) cannot, by law, rise by more than the amount of the increase in the retail prices index. Because of the introduction of Small Business Rate Relief, there were two rates in the pound from 2005/06 onwards. For 2005/06, the figure of 42.2p applies to all properties where the Small Business Rate Relief does not apply, and 41.5p applies to all properties where qualification for SBRR has been confirmed. For 2006/07 the rates are 43.3p and 42.6p respectively, 2007/08 44.4p and 44.1p, 2008/09 46.2p and 45.8p, 2009/10 48.5p and 48.1p, 2010/2011 41.4p and 40.7p, 2011/2012 43.3p and 42.6p and 2012/2013 45.8p and 45.0p and 2013/14 47.1p and 46.2p

Annual Business Rate bills are issued at the end of March each year, in respect of the amount due for the year commencing on 1st April. Where the liability for Business Rates does not cover a full financial year, for example, where a person moves into a property during the year, the amount of rates payable will be adjusted on a daily basis, by dividing the yearly amount by 365 and multiplying the result by the number of days of liability in the financial year including an extra day for 29th February when relevant.

2010 Revaluation.

What is revaluation?

- Revaluation is the review of the rateable values of all business and non domestic property in England and Wales

- The revaluation takes account of changes in the rental market and redistributes the total amount of business rates paid

- Revaluation does not raise any extra revenue at all

- It takes place every 5 years - the most recent valuation came into effect on 1 April 2010


Why do you carry out a revaluation?

- We have a legal duty to carry out a revaluation every 5 years

- The main purpose of revaluation is to maintain fairness in the rating system

- This is necessary because the relative value of business premises changes over time - some areas become more in demand and so values rise relative to the national average, in other areas demand and values fall relative to the national average

- Revaluation ensures that each business pays rates based on up to date information
Revaluation is not new - it has been carried out regularly since 1990.

Isn't it just about raising more money?

- No. Revaluation does not raise any extra revenue.

- The sole purpose is to redistribute the overall rates bill from those areas or property types that have declined in value (relative to the average) to those areas or property types that have increased in value (relative to the average).

- If the national total rateable value increases after revaluation so the rate multiplier is reduced to give the same national rates bill as before revaluation.


ROtherham

6. Small Business Rate Relief

Small Business Rate Relief (SBBR) was introduced by the Government in April 2005. Small business rate relief can only be claimed for one property. The relief is only available to ratepayers who occupy either:

- one property with a rateable value of less than £18,000 or;
- one main property and other additional properties providing the additional properties each have a rateable value below £2,600, and the aggregate rateable value of all your properties is below £18,000.

Ratepayers who satisfy these conditions will have the bill for their sole or main property calculated using the lower small business non-domestic rating multiplier rather than the national multiplier that is used to calculate the liability of other businesses:

- 1 April 2012 to 31 March 2013 - 45.0p instead of 45.8p.
- 1 April 2011 to 31 March 2012 - 42.6p instead of 43.3p.
- 1 April 2010 to 31 March 2011 - 40.7p instead of 41.4p.
- 1 April 2013 to 31 March 2014 - 46.2p instead of 47.1p.

In addition, if the sole or main property is shown on the rating list with a rateable value which does not exceed £12,000, the ratepayer will receive a percentage reduction in their rates bill as follows:

- if the rateable value is £6,000 or less, you will get a 50% discount;
- if the rateable value is between £6001 and £12,000, the discount is calculated on a sliding scale. For example, you will get a 25% discount if your rateable value is £9,000.

Temporary Increase in Entitlement

The Government has introduced a temporary increase in the level of Small Business Rate Relief. Eligible ratepayers will pay no rates on properties with rateable values up to £6,000. In other words, the current maximum discount of 50% will be doubled. Ratepayers with properties with rateable values between £6,001 and £12,000 will also see their current discount doubled. The new levels of relief will be applicable from 1 October 2010 to 31st March 2014.

You will not be entitled to Small Business Rate Relief if:

- You are in receipt of Mandatory Charitable Relief.
- You are in receipt of an exemption or relief from Empty Property Rates.

How do I apply for SBRR?

To apply for SBRR you must complete and sign the application form below and return it to the Business Rates team:

Small Business Rate Relief Application Form [PDF] [113kb] (Opens in a new window)
Backdating small business rate relief

Small business rate relief can be backdated to 1st April 2010 as long as you have met the qualifying criteria throughout.

If your property was entered onto the Valuation List retrospectively, you can apply for the relief to be backdated as far back as 1st April 2005. However, you must apply within six months of the date that the Council was notified of the alteration to the Valuation List.

Certain changes in circumstances will need to be notified to the Business Rates team by the ratepayer. The changes which must be notified are:

1. the ratepayer taking up occupation of a property they did not occupy at the time of making their application for relief, and
2. an increase in the rateable value of a property occupied by the ratepayer in an area other than the area of the local authority which granted the relief.

A form to report relevant changes in circumstances can also be downloaded below and returned.

ST ALBANS CITY & DISTRICT COUNCIL

Small Business Rate Relief

The Small Business Rate Relief scheme was introduced by the Government on 1st April 2005 to help small businesses ease their rate burden. The scheme is funded through a supplement on the rate bills of those businesses not eligible for relief. The supplement is built into the standard non-domestic rating multiplier which for 2012/2013 is 45.8p.

INCREASED THRESHOLDS FROM 1ST APRIL 2010.

New thresholds for Small Business Rate Relief came into force on 1 April 2010 in conjunction with the 2010 Rating Revaluation. The threshold for receiving 50% small business rate relief entitlement increased to £6,000 (from £5,000) and the threshold for receiving reducing relief, on a sliding scale (1% for every £120 of rateable value from 1st April 2010), increased to £12,000 (from £10,000).

The small business rate multiplier will apply to qualifying properties with rateable values between £12,000 and £17,999.

APPLYING FOR SMALL BUSINESS RATE RELIEF

Prior to the financial year 2007/2008, applications for small business rate relief had to be made on an annual basis for the relief to continue, however this requirement has now been removed and, from 2007/2008 onwards, only one application is necessary for the period of the Rating List.

Ratepayers have until 30th September 2010 to apply for relief for the financial year 2007/2008 onwards.

In addition to this, the Government is removing the requirement to re-apply for the relief following the 2010 Rating Revaluation, therefore relief will continue on the basis of the
original application. Relief will continue be given if the properties rateable value change but still fall within the qualifying thresholds.

Where Small Business Relief has been granted, the resulting relief will continue to be allowed in future years, until further notice, unless there has been a change in circumstances which must be notified to the Council. The changes which must be notified are:
(a) Where the ratepayer takes up occupation of a property they did not occupy at the time the application for relief was made.
(b) Where there has been an increase in the rateable value of a property occupied by the ratepayer which is not within the City and District of St Albans.

The criteria that a property had to be in the Rating List at the 1st April of the financial year the property came into the Rating List has been removed effective from 1st April 2009. This means that if a property comes into the Rating List AFTER the 1st April in any financial year from 2009/2010 onwards, small business rate relief can be awarded from the date the property entered the Rating List. This criteria has not been removed retrospectively, therefore this criteria still exists for all financial years prior to 2009/2010.

SALFORD CITY COUNCIL

Small business rate relief

From 1 April 2012

Who can get it?

- Small business rate relief is available for small businesses that occupy only one property in England and has a rateable value of less than £18,000 on 1 April 2012 or any further qualifying period
- The ratepayer must supply the details of all properties in England that they occupy when making a request for small business rate relief. For any particular day, the billing authority will disregard the ratepayers occupation of an additional property in England where:
  1. its rateable value shown in the non domestic rating list for that day is not more that £2,599 and
  2. the total value on that day of all the properties the ratepayer occupies in England is not more than £25,499 for a property situated in Greater London for £17,999 for a property outside Greater London.
- If the ratepayer occupies more than one property, their right to relief is dependent on the rateable values of the other properties they occupy. Where the ratepayer occupies properties in more than one area, if the rateable values of a property outside the area of the billing authority granting the relief goes up, the ratepayer must notify the billing authority of the increase which must be done in writing, within four weeks of the change

Note that from 1 April 2012, if the rateable value of an additional qualifying property in England is not more than £2,599, the small business non-domestic multiplier can be applied to the additional property.

How much relief is given

In the autumn statement 2012 the chancellor announced a further one year extension to the temporary increase in small business rate relief therefore for the period 1 April 2013 to 31 March 2014.

- Qualifying properties with a rateable value of not more than £6,000 will be entitled to 100% relief.
Qualifying properties with a rateable value of between £6,001 and £12,000 will have relief calculated on a sliding scale reducing from 100% to 0%.

Qualifying properties with a rateable value of between £12,001 and £17,999 will not have a percentage relief, but have their bill calculated using the small business non-domestic multiplier.

From 1 April 2012, all qualifying properties with a rateable value of between £12,001 and £17,999 will automatically have their bill calculated using the small business non-domestic multiplier without the rate payer having to make an application.

SEDGEMOOR DISTRICT COUNCIL

Small Business Rate Relief

Following the Chancellor's Autumn statement regulations will be laid to further assist small businesses by extending the temporary increase in the amount of small business relief available.

From 1st October 2010 eligible ratepayers will receive relief at 100% on properties with rateable values up to £6,000 with a tapered relief of between 100% and 0% for properties between £6,001 and £12,000. The new levels of relief will now become available until 31st March 2014.

Furthermore the Small Business Rate multiplier will now be applied to all properties with rateable values up to £18,000 regardless of how many businesses you have.

Small Business Rate Relief can only be granted to occupied properties, rateable value up to £18,000, so the Small Multiplier cannot apply for unoccupied premises.

All affected businesses will see the extended relief shown on their 2013/14 bills that will be sent during March 2013. Any enquiries concerning this relief should be made to Business Rates using the contact information below.

2010 Rating List

A national revaluation is undertaken every five years and the current List came into force on 1st April 2010, based on rental values at 1st April 2008. The revaluation does not raise extra revenue. It reflects the changes in the property market across the country and redistributes the same total tax bill based on the rental value. Some bills will rise and others will fall, but the average national bill will only change with inflation.

For more information on the 2010 revaluation, please visit the Valuation Office Agency website, or telephone 03000 501 501. The VOA website also allows you to estimate the rates payable for your premises for 2013/2014.

The Government has postponed the revaluation that was due in 2015 and announced it will now take place in 2017.

Business rates form

Have you recently occupied or vacated a Business Rated property? If so, please complete the Business Rates Occupation and Valuation form (below) and return it to us as soon as possible so we can update our records. Alternatively you can telephone us or email us the information.

Rating multipliers used to calculate your business rates

2013/2014

- Standard non domestic rating multiplier - 47.1p
- Small business non domestic rating multiplier - 46.2p

2012/2013

- Standard non domestic rating multiplier - 45.8p
- Small business non domestic rating multiplier - 45.0p
SEFTON COUNCIL

Small Business Rate Relief

The Small Business Rate Relief (SBRR) scheme is designed to help small businesses reduce their Business Rate bill.

- Qualifying properties with a rateable value of not more than £6,000 will be entitled to 50% relief
- Qualifying properties with a rateable value more than £6,000 but less than £12,000 will have relief calculated on a sliding scale, reducing to nil at £12,000
- Qualifying properties with a rateable value between £12,000 and £18,000 will not have a percentage relief but will have their bill calculated using the small business rate relief multiplier

This relief is only available to ratepayers who apply to their local authority and who occupy either:

(a) one property, or

(b) one main property and other additional properties providing those additional properties each have a rateable value which does not exceed £2,599.

The rateable value of the property mentioned in (a), or the aggregate rateable value of all properties mentioned in (b), must not exceed £17,999 on each day for which relief is being sought. If the rateable value, or aggregate rateable value, increases above those levels, relief will cease from the day of the increase.

Temporary increase of relief for period 1.10.12 – 31.3.14

The Government introduced a temporary increase in the level of Small Business Rate Relief (SBRR) available to eligible businesses from October 2010. This temporary increase has now been extended until 31st March 2014.

- Qualifying properties with a rateable value of not more than £6,000 will be entitled to 100% relief
- Qualifying properties with a rateable value more than £6,000 but less than £12,000 will have relief calculated on a sliding scale, a tapered relief of between 100% and 0%, reducing to nil at £12,000
- Qualifying properties with a rateable value between £12,000 and £18,000 will not have a percentage relief but will have their bill calculated using the small business rate relief multiplier

If an application is granted, provided the ratepayer’s circumstances do not change, the application will not need to be renewed until next revaluation of non-domestic premises, which happens every 5 years. Prior to the appropriate year, the Council will identify all ratepayers that are eligible and issue a form automatically. The next revaluation has been postponed and is due in April 2017.

Notification of any changes must be given to the local authority within 4 weeks of the day after the change. If this happens, there will be no interruption to the ratepayer’s entitlement to the relief. A notification that the ratepayer has taken up occupation of an additional property must be by way of a fresh application for relief; notice of an increase in rateable value must be given in writing.

Throughout the year forms will be issued to ratepayers new to the authority. If you have not received a form and wish to receive a replacement, or want advice concerning this relief, please telephone 0151 934 4360. Alternatively, you can complete an online Small Business Rates Relief application form.
SELBY BOROUGH COUNCIL

Small Business Rate Relief

This relief is available for non-domestic ratepayers that occupy eligible properties with a rateable value of less than £18,000.

How Does It Work?
The relief is available for non-domestic ratepayers that occupy eligible properties with a rateable value of less than £18,000.

From 1 October 2010 to 31 March 2013 the Government have allowed extra relief to be granted between 100% and 1% depending on the rateable value of the eligible property that you occupy.

The amount of relief granted will be calculated as follows:
If you occupy an eligible property with a rateable value less than £6,000 your non-domestic rate bill will attract 100% relief.

If you occupy an eligible property with a rateable value between £6,000 and not more than £11,999 your non-domestic rate bill will be calculated using the lower small business multiplier. In addition, you will qualify for further relief between 100% and 1% dependant on the actual rateable value of your property. This is on a taper where the relief decreases at the rate of 1% for every £60 of rateable value over £6,000.

If you occupy a property with a rateable value between £12,000 and less than £17,999 your non-domestic rate bill will be calculated using the lower small business multiplier only. You will not receive any further relief.

Small Business Rate Relief 01 April 2010 to 30 Sept 2010
For information between 01 April to September 2010 please see our Small Business Rate Relief 01 April to 30 Sept 2010 page.

Which Properties are Eligible Properties?
An eligible property is a property where you are in occupation of:

Only one non-domestic property in England or

One main non-domestic property and other additional non-domestic properties in England, providing that the additional properties have individual rateable values of less than £2,600 and the combined rateable value of all the properties is less than £18,000.

In the second case the relief will be applied to the main property only and the charge on the additional properties will be based on the higher non-domestic rating multiplier. Please also note that this relief is only available on occupied properties, i.e. you are not entitled to this relief on any property that is unoccupied.

Applications
Applications must be made to the Non-Domestic Rates Section of Selby District Council. You no longer have to apply for this relief separately for each financial year, or for each 5 year Revaluation period. You only need to make one application for Small Business Rate Relief and you will continue to receive it until you have a change of circumstances, or there is a change in the eligibility criteria that means you will no longer qualify.

The ratepayer is legally required to notify the Non-Domestic Rates Section of Selby District Council of certain changes of circumstance once the relief has been granted.

These are:
Where the ratepayer takes up occupation of a property they did not occupy at the time of making their original application. In which case a fresh application is required.
There is an increase in the rateable value of a property occupied by the ratepayer, which is outside Selby District Council's area. The ratepayer must inform the Council in writing.

The Council must be notified within 4 weeks of the change of circumstances, in which case there will be no interruption to the ratepayer's relief. Where the ratepayer is a person the application must be signed by the person.

In any other case it must be signed by an authorised person. An authorised person means a partner in a partnership, a trust of a trustee, a director of a corporate body, e.g. a company, and in any other case a person duly authorised.

**Warning:**
If you fail to notify the Non-Domestic Rates Section of Selby District Council of any changes you will lose the relief from the date of change until the date you notify us of the change, even if you would otherwise be entitled to the relief.

It is a criminal offence for a ratepayer to give false information when making an application for Small Business Rate Relief.

**Application Forms**
You can download an [Application Form - pdf](#) as well as some [Guidance Notes - pdf](#) for help with completing this form.

**Deadlines for Applications to be Received**
**Please note** the following deadlines are for applications to be received, not sent.
For the period 1st April 2007 to 31st March 2010 the deadline is 6 months from the end of this period, i.e. 30th September 2010.

From 1st April 2010 the deadline is 6 months after the end of each revaluation.
For the 2010 revaluation, which covers the period 1st April 2010 to 31st March 2015, the deadline is 30th September 2015.

For the 2015 revaluation, which covers the period 1st April 2015 to 31st March 2020, the deadline is 30th September 2020.

Please note, if you make an application within the above deadlines, relief can be backdated to the beginning of the period in question. For example, if an application is received on 30th September 2010 for the period 1st April 2007 to 31st March 2010, relief can be backdated to 1st April 2007.

There are two exceptions to these deadlines:

The Valuation Office Agency has brought a property into the Local Rating List and has backdated the effective date of entry

The Valuation Office Agency has reduced the rateable value in the Local Rating List to below the threshold of £18,000, which means the ratepayer may now be entitled to the relief. In both of these cases applications have to be received within 6 months of the date the Valuation Office Agency amends the Local Rating List. For example if a property was brought into the List today but with an effective date of 1st April 2010, the ratepayer has 6 months from today to make all the relevant applications for relief - but only for those periods where there is either less than 6 months to the deadline as indicated above or where the deadline has already passed.

The earliest that an application can be received is 6 months prior to the revaluation in question. For the 2015 revaluation this is 1st October 2014 and for the 2020 revaluation, 1st October 2019.

**Other Criteria**
From 1st April 2010 the following criteria applies:
The rateable value must be less than £18,000 on every day that the relief is sought.

There is no longer the requirement for there to be a rateable value on 1 April of the financial year in question. Neither will you lose the relief if your rateable value is increased and then subsequently reduced in the same financial year.

For example if your rateable value is £16,000 on 1st April and is increased to £19,000 on 1st May, you will not be entitled to the relief from 1st May. If your rateable value is then reduced £16,000 on 1st June, you will be entitled to the relief from 1st June.

**Interaction with other reliefs**
If you are entitled to 80% mandatory relief as a Community Amateur Sports Club and Small Business Rate Relief, you will receive 80% mandatory relief only.

If you are entitled to 80% mandatory Charitable Relief and Small Business Rate Relief, you will receive 80% mandatory relief only.

If you are entitled to 50% mandatory Rural Rate Relief and Small Business Rate Relief, you will receive 50% mandatory rural rate relief only.

If you are entitled to all of these reliefs you will receive 80% mandatory relief only.

More information
Further information can be obtained from:
- [My Business Rates](#) - government-funded site, designed to provide businesses with a single source of clear and concise information on business rates.
- [Valuation Office](#) - executive agency of the Inland Revenue (IR). Duties include compiling and maintaining the business rating and council tax valuation lists for England and Wales.

**SOUTHEND-ON-SEA BOROUGH COUNCIL**

**Small Business Rate Relief**

Small Business Rate Relief is available to ratepayers who apply to the Business Rates Department and who occupy either one property or one main property and other additional properties providing those additional properties each have a rateable value of £2,599 or less.

The rateable value of the property or combined rateable value of the properties must total £17,999 or less on every day for which relief is being sought. If the rateable value, or combined rateable value, increases above these levels, relief will cease from the day of the increase.

Ratepayers who satisfy these conditions will have the bill for their single or main property calculated using the small business rate in the Pound rather than the ordinary rate in the Pound that is used to calculate the liability of the other properties.

In addition, if the single or main property is shown on the rating list with a rateable value of £11,999 or less, the ratepayer will receive a percentage reduction in their rates bill for this property of up to a maximum of 50% for a property with a rateable value of £6,000 or less.

If an application for relief is granted, providing the ratepayer's circumstances do not change, the application will not need to be renewed until the next revaluation of non-domestic premises, which happens every five years.
Certain changes in circumstances will need to be notified to the local authority by the ratepayer within four weeks (other changes will be picked up by the local authority). The changes which must be notified are:-

(a) the ratepayer taking up occupation of a property they did not occupy at the time of making their application for relief and

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

If you consider that you are eligible for Small Business Rates Relief please download a Small Business Rates Relief application form.

Please see our Useful Websites for further information particularly the Business Link Website.

Temporary amendment in Small Business Relief Scheme (Effective 1st October 2010 until 31st March 2014)

In the autumn 2012 statement the Chancellor announced a further one year extension to the temporary increase in small business rate relief effective from 1st April 2013.

Ratepayers who are eligible for Small Business Rate Relief and occupy a property with a rateable value of £11,999 or less will receive additional relief under new legislation. Properties with a rateable value up to £6,000 will receive 100% relief and properties with rateable values between £6,001 and £12,000 will receive tapered relief from 100% to 0%.

SOUTH DERBYSHIRE DISTRICT COUNCIL

Businesses with a rateable value less than £18,000 in the 2010 list may be able to get rate relief which will reduce their business rates.

To cover the cost of the relief, all businesses which do not qualify for it will be charged a 'small business rate supplement', which will be added to their rates bill.

Will I qualify for relief?

Yes, if you meet one of the descriptions below:

- You occupy only one property in England from which you carry out your business (that is, one 'rateable hereditament') and its rateable value in the 2010 rating list is less than £18,000;

or

- You occupy more than one rateable property ('hereditament') but the total rateable value for them all is less than £18,000 and each 'additional' property has a rateable value less than £2,600. This might apply if you have one main property plus some car parking spaces, or a separate store or workshop. You can claim relief on the main property but you will have to pay full rates for the additional properties, including the small business rate supplement.

How much relief can I get?

It depends on the rateable value of your property:
• **Less than £6,000**: 50 per cent of your business rates
• **£6,001 to £12,000**: Between one per cent and 49 per cent of your business rates. (The relief will be reduced by one per cent for every £100 of rateable value above £6,000.)
• **£12,001 to £17,999** (The 'Buffer Zone'): You will not get relief but you can claim exemption from the 'small business rate supplement' mentioned earlier. To qualify, you need to meet the same conditions described above under Will I qualify for relief?

Currently there is a temporary scheme in place that allows any business with a rateable value below £12,000 to receive approximately double the relief that they are currently receiving up to 31 March 2014.

Therefore occupied property with a Rateable Value of £6,000 or less will have no charge for the period up to 31 March 2014.

If applicable this will be backdated to when the start of the temporary scheme came into effect - 1 October 2010.

**Do I need to apply for the relief?**

Yes - If you wish to apply for the relief granted on an occupied property. However any property with a Rateable Value of under £18,000 will automatically have the Small Business Rates Multiplier applied to their calculation of Business Rates payable.

To request the relief, you need to fill in the application form confirming it is the only property that you occupy. If you have any queries please contact us on Tel: 01283 595795

The application covers you until 31 March 2015 provided there are no changes to your circumstances. Under the regulations you are required to advise the business rates office, within four weeks, if any of the following changes in your circumstances occur after you have submitted your application.

• If you start to occupy a new business premises, after submitting your application.
• If there is a change in rateable value of any properties which you occupy which are outside of the South Derbyshire District Council area.

The form needs to be signed by the ratepayer, or a person authorised to sign on their behalf - that is, a partnership, a trustee of a trust, a director of a limited company, or any person properly authorised to sign on the ratepayer's behalf.

You must apply no later than the 30 September following the new valuation period. Therefore to grant relief from 1 April 2010 we must receive the application by 30 September 2015.

Once you have filled in the form, please send it to us using the following address.

**Do I Need to Reapply for the New Valuation Period?**

No - Previously legislation stated that all applicants had to reapply for the relief to commence from the beginning of the new valuation period - 1 April 2010.

However in order to reduce costs and bureaucracy the Government has made the decision not to enforce the reapplication of the Small Business Rate Relief.

Therefore for those businesses who are already in receipt of Small Business Rate Relief, the relief will continue automatically from the 1 April 2010 providing all conditions are still met.
Please note however that if you are no longer eligible for the Relief then you must notify us in writing.

**SOUTH GLOUCESTERSHIRE COUNCIL**

**Small business rate relief**

Businesses with rateable values of below £6,000 will get 50% rate relief. This relief will decrease on a sliding scale of 1% for every £120 of rateable value over £6,000, up to £12,000.

Properties with a rateable value between £12,000 and £18,000 will be eligible to pay on a lower multiplier.

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 £2,600 and the combined rateable value of all the properties is under £18,000.

Please note that unoccupied properties do not qualify for small business rate relief.

Once you have applied for this relief it remains on your account, however if you have any change in circumstances like taking on an additional property, you must ensure you advise us within 4 weeks.

If you consider yourself eligible for this relief, please complete and return the small business rate relief form as soon as possible and within six months of the end of the financial year to which it relates.

**SOUTH LAKELAND DISTRICT COUNCIL**

**Rate Relief for Small Businesses**

Business rate relief of 50% is available for ratepayers occupying a single property with a rateable value up to £6,000. Relief declines in percentage terms on a sliding scale until it is 0% at £12,000.

The **Government has temporarily changed the rules of the scheme** - from 1 October 2010 to 31 March 2014, the relief will be 100% for properties up to and including £6,000 rateable value, with tapered relief of between 100% and 0% for properties with rateable values between £6,001 and £12,000.

The relief is only available to ratepayers with either:

- one property, or
- one main property and other additional properties providing those additional properties have rateable values less than £2,600.

In addition from 1st April 2013 all ratepayers occupying a property with a rateable value less than £18,000 will have their bill calculated using the Small Business Multiplier (46.2p in £).

The multiplier is used by us when calculating your business rates bill. It indicates the percentage, or pence in the pound, of the rateable value that you will pay in business rates.
To make an application please print, complete and return the small business rate relief application form to the Council. The form also includes further information about the scheme.

SOUTH NORFOLK COUNCIL

Rate relief for small businesses

Summary

Small Business Rate Relief is a scheme designed to help small businesses, which started on 1 April 2005. From 1 April 2010 if your business has a rateable value of less than £6,000 (making it a small business) you could get 50% relief. If your business has a rateable value of between £6,000 and £11,999, this relief would go down at about 1% on a sliding scale for every £120 above the £6,000 limit. Plus additional relief for one year only from 1 October 2010 – see below for details.

Further information

About Small Business Rate Relief

This scheme is funded by a supplement to the business rates bill of those businesses not eligible for the relief. Businesses that have a rateable value of between £12,000 and £17,999 may be eligible to pay their business rates without this supplement included. This is known as the ‘buffer zone’ and charges will be based on a reduced multiplier.

Is your business eligible?

To qualify for relief and / or the reduced multiplier, your business must meet the following criteria:

- The ratepayer must occupy one business property in England, or;
- The ratepayer must occupy one main property in England and other additional properties (providing those properties have rateable values of less than £2,600). The total rateable value of all properties occupied will be used to assess Small Business Rate Relief (not more than £17,999 rateable value). Any relief will be awarded against the main property only, and any additional properties will not qualify for Small Business Rate Relief.

Applying for Small Business Rate Relief

You can apply for Small Business Rate Relief for a full valuation period. The current valuation period commenced on 1st April 2010 and will run for a period of five years. Applications will continue to be accepted up to six months after the end of the last financial year of the valuation period, 30 September 2015. Download the application form from 'printable forms' above, and follow the guidance for filling it out. If a rateable value is reduced to a figure below the upper threshold and back dated prior to 1 April 2010 applications can be accepted for up to six months after the date you were notified of the date of the alteration. This is subject to the conditions of the scheme.

Additional Relief - 1 October 2010 to 30 September 2012

The Government has announced that there will be a temporary increase in the level of Small Business Rate Relief. This means that eligible ratepayers will receive 100 per cent relief on properties with rateable values up to £6,000 with a tapered relief of between 100 percent and 0 per cent for properties with rateable value between £6,001 and £12,000.
The new levels of relief will be available for a period from 1 October 2010 to 30 September 2012. Meanwhile, you should ensure that you continue to pay your existing business rate bill until relief has been awarded. There are no other adjustments to the scheme. For example, the eligibility criteria remain the same.

SOUTH NORTHANTS COUNCIL

Small Business Rate Relief

EXPLANATORY NOTES – Please read these notes before completing the application form at bottom of the page. These notes are intended to give a helpful outline of the Small Business Rate Relief scheme, but they should not be regarded as a complete guide to the law.

Eligibility criteria

- The property must meet the criteria on every day that relief is being applied for.
- The property must have a rateable value within the thresholds below.
- The relief is only available to ratepayers who occupy either:
  
(i) Only one non-domestic property in England

OR

(ii) One main property and other additional properties providing the additional properties have rateable values less than £2,600 and the total rateable value of all the properties remains under £18,000. Relief is only available on the main property and not on the additional properties.

- Small Business Rate Relief is not available to ratepayers who are receiving either mandatory Rural Rate Relief or Mandatory Charitable Relief.

Amount of relief

The amount of Small Business Rate Relief awarded depends on the rateable value of your property.

- Qualifying hereditaments with a rateable value up to £6,000 will receive 50% rate relief. The amount of relief will decrease on a sliding scale from 50% to 0% where the rateable value is between £6,000 and £11,999. In addition the rates bill will be calculated using the lower Small Business Rate multiplier rather than the Non-Domestic Rating multiplier which applies to non-eligible properties.
- Qualifying hereditaments with a rateable value between £12,000 and £17,999 will receive no relief, but the rate bill will be calculated using the Small Business Rate multiplier.

Temporary increase in level of Small Business Rate Relief (1 October 2010 – 30 September 2011)

The Government have temporarily increased the level of Small Business Rate Relief.

Eligible businesses occupying properties with rateable values up to £6,000 will not pay business rates for one year from 1 October 2010. In addition, small businesses benefiting from this rate relief with rateable values between £6,000 and £11,999 will receive a tapered relief of between 100% and 0%.

The new levels of relief will be available from 1 October 2010 and 30 September 2011.

Applications
You will need to complete an application form if you think you are eligible for rate relief under this scheme.

Applications in respect of the 2010 Rating List effective from 1 April 2010 must be made no later than six months after 31 March 2015.

Changes that you should tell us about:

- You occupy any property that you did not occupy at the time of making the application for the relief.
- OR
- There is an increase in the rateable value of a property you occupy that is not in South Northamptonshire Council’s area. Notifications must be writing

You must notify South Northamptonshire Council within 4 weeks of the change occurring.

SOUTH SOMERSET COUNCIL

Small business rate relief

The Small Business Rate Relief scheme is designed to reduce the amount of Business Rates payable by small businesses.

Who is eligible for the relief?

You may be eligible for this relief if your business occupies one property with a rateable value of £17,999 or less.

If your business occupies more than one property, you may still eligible for some relief if:

- each additional property has a rateable value of £2599 or less; and
- the total rateable value of all your properties is £17,999 or less.

If your business has more than one property we may apply the relief only to the main property.

You cannot receive this relief unless your business actually occupies the property. If you do not intend to occupy a business premises straight away you may be eligible for Empty Property Relief (conditions apply).

How much relief will my business receive?

If your business qualifies and has a rateable value of £6000 or less you will receive 100% relief. If your business property has a rateable value of between £6001 and £12000 the level of support will reduce by 1% for each £120 of rateable value above £6000.

If the rateable value is between £12001 and £18000 you will not receive a rate reduction but your Business Rates will be calculated using a lower 'small business' multiplier.

How are Business Rates calculated?

Your Business Rates are calculated by multiplying the rateable value by the relevant multiplier. These
multipliers are set each year by Government and are shown below.

For **2013/14** they are:

- **Lower rate** (rateable values up to and including £17999) = 0.462p
- **Standard rate** (rateable values of £18000 and over) = 0.471p

For **2012/13** they are:

- **Lower rate** (rateable values up to and including £17999) = 0.45p
- **Standard rate** (rateable values of £18000 and over) = 0.458p

For **2011/12** they are:

- **Lower rate** (rateable values up to and including £17999) = 0.426p
- **Standard rate** (rateable values of £18000 and over) = 0.433p

For **2010/11** they are:

- **Lower rate** (rateable values up to and including £17999) = 0.407p
- **Standard rate** (rateable values of £18000 and over) = 0.414p

**Other Rate Reliefs**

If you qualify for other reliefs then you may not be entitled to claim Small Business Rate Relief. For example, if you would qualify for, or are already in receipt of, mandatory relief as a charity or rural rate relief as a post office, general store, Public House or food shop then you will not qualify for this relief. This does not include transitional relief or any discretionary reliefs.

**How to apply**

To be considered for this relief an application form for Small Business Rate Relief must be completed and returned to the Council Offices. Applications for rate relief can be accepted up to 6 months after the end of the rate year. If the rateable value of your property is altered, an application for rate relief will be accepted up to six months after the date of notification of the change to the rateable value.

**SOUTH STAFFORDSHIRE COUNCIL**

**Small Business Rate Relief**

The Government have now doubled Small Business Rate Relief for two and half years which will include the whole of the 2012-13 billing year.

You will be eligible for a discount under the small business rate relief scheme in England if you only occupy one property and it has a rateable value below £12,000. The Government has
temporarily doubled the level of relief available. Between 1 October 2010 and 31 March 2013, eligible ratepayers will receive small business rate relief at 100% on properties up to £6,000 (rather than 50%) and a tapering relief from 100% to 0% for properties up to £12,000 in rateable value for that period.

The temporary Small Business Rate Relief increase will therefore apply throughout the whole of the 2012-13 billing year (until 31 March 2013). The relief was originally doubled by the government until September 2011, but this was extended by the Budget in March 2011 and then extended again in the 2011 Autumn Statement to take account of economic conditions.

The Government has also simplified the process for claiming the relief by removing the legal requirement for an application form in order to claim the relief. However, if you are not receiving the relief and you think that you are eligible, you should contact your local billing authority.

**2012-13 Business Rates Deferral Scheme**

The Government has put in place a business rates deferral scheme which will give you the option of spreading the Retail Price Index increase in your 2012-13 bill over three years to help you manage your cash flow in the current economic climate.

You will be able to defer payment of 3.2% of your 2012-13 bill - which is equivalent to 60% of the Retail Price Index increase - until 2013-14 and 2014-15. You will then pay back the total amount deferred over those next two years.

Download the Business Rates Deferral Scheme Application form from the [Communities and Local Government](http://www.communities.gov.uk) website.

The Business Rates Deferral Scheme Application form asks for your name, the address of the property and its reference number (which can be found on your business rate bill). Complete those details, sign the form and return it to your local billing authority. You do not need to pay anyone to do this for you.

Further details on these initiatives can be found on [Business Link’s](http://www.businesslink.gov.uk) website.

If you think that you meet the criteria, but have not submitted a claim for small business rate relief, you should contact your local authority to see if you are entitled to support

**SOUTHAMPTON CITY COUNCIL**

**Small business rate relief**

Small Business Rates Relief is available to occupiers of small businesses whose rateable value is less than £18,000.

Eligible ratepayers will have their bills calculated using the lower small business multiplier. In addition, if the rateable value does not exceed £12,000, the ratepayer may receive a percentage reduction in their rates bill.

**Small Business Rate Relief from 1 April 2012 to 31 March 2014**

- If you are occupying only one property with a rateable value below £6,000 you will pay no rates at all for this period
- Those occupying only one property with a rateable value below £12,000 will benefit from a discount on your bill on a sliding scale (at a rate of 1 per cent relief for every £60 increase in rateable value above £6,000).
- Eligible ratepayers with rateable values below £18,000 will have their bills calculated using the lower small business multiplier.

If you occupy more than one business property, the percentage reduction is only available if the rateable value of each of the other properties is below £2,600 (and the combined value is below £18,000).
If this is the case, the rateable values of all the properties will be combined and the reduction is applied to the main property based on the total rateable value. Second properties will receive no additional reduction. You should notify the Council if you take up occupation of an additional property or there is an increase in the rateable value of a property that you occupy outside this Council’s area.

**General information**

Empty properties will not qualify for the relief. Transitional arrangements will be calculated first and SBRR will be applied afterwards. If a ratepayer is in receipt of charity/rural relief then they will receive that relief rather than SBRR. Rateable value increase above the maximum rateable value will disqualify the property for relief for the remainder of the year.

**SOUTHEND ON SEA**

**Small Business Rate Relief**

Small Business Rate Relief is available to ratepayers who apply to the Business Rates Department and who occupy either one property or one main property and other additional properties providing those additional properties each have a rateable value of £2,599 or less.

The rateable value of the property or combined rateable value of the properties must total £17,999 or less on every day for which relief is being sought. If the rateable value, or combined rateable value, increases above these levels, relief will cease from the day of the increase.

Ratepayers who satisfy these conditions will have the bill for their single or main property calculated using the small business rate in the Pound rather than the ordinary rate in the Pound that is used to calculate the liability of the other properties.

In addition, if the single or main property is shown on the rating list with a rateable value of £11,999 or less, the ratepayer will receive a percentage reduction in their rates bill for this property of up to a maximum of 50% for a property with a rateable value of £6,000 or less.

If an application for relief is granted, providing the ratepayer's circumstances do not change, the application will not need to be renewed until the next revaluation of non-domestic premises, which happens every five years.

Certain changes in circumstances will need to be notified to the local authority by the ratepayer within four weeks (other changes will be picked up by the local authority). The changes which must be notified are:-

(a) the ratepayer taking up occupation of a property they did not occupy at the time of making their application for relief and

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

If you consider that you are eligible for Small Business Rates Relief please download a Small Business Rates Relief application form.

Please see our Useful Websites for further information particularly the Business Link Website.

**Temporary amendment in Small Business Relief Scheme  (Effective 1st October 2010 until 31st March 2014)**

In the autumn 2012 statement the Chancellor announced a further one year extension to the temporary increase in small business rate relief effective from 1st April 2013.
Ratepayers who are eligible for Small Business Rate Relief and occupy a property with a rateable value of £11,999 or less will receive additional relief under new legislation. Properties with a rateable value up to £6,000 will receive 100% relief and properties with rateable values between £6,001 and £12,000 will receive tapered relief from 100% to 0%.

SPELTHORNE BOROUGH COUNCIL

Small business rate relief

Details of the scheme are as follows:-

Outline

- Eligible properties (hereditaments) with a 2010 Rating List rateable value of less than £6,000 will get 50% rate relief (100% until 1 April 2014).
- Eligible properties with a 2010 Rating List rateable value of between £6,000 and £11,999 relief will decrease on a sliding scale of 1% for every additional £120 of rateable value.
- Eligible properties with a rateable value from £12,000 to £17,999 will have rate relief of 0% but will have their bill calculated using the small business non-domestic rating multiplier.
- Eligible properties will have their bill calculated using the small business non-domestic rating multiplier of 46.2p in the pound as opposed to the multiplier for 2013/14 which has been set at 47.1p.

Eligibility criteria

- The rateable value of the property must be within the thresholds stated above.

The relief is only available to ratepayers who are the occupiers of either: -

- one property only in England, or
- one main property and other additional properties in England providing those additional properties have rateable values less than £2,600 and the total value all the properties remains under the appropriate threshold (i.e. £18,000 outside London and £24,500 inside London). The applicable threshold (£18,000 or £24,500) will be based on the location of the main eligible property not the location of the additional properties.

- Application is made to the billing authority where the main eligible property is situated
- Properties in the buffer zone (rateable value between £12,000 and £17,999) must apply for the relief. The same eligibility criteria applies.

Calculation of the bill and changes through the year

The relief will be applied to the main eligible property only.
The charge on any additional properties (under £2,600) will be based on the higher non-domestic rating multiplier
The bill will be calculated for each chargeable day for which it remains eligible. As soon as a ratepayer fails to meet the criteria above (i.e. property is vacated or change of ratepayer or additional property occupied by same ratepayer) they are no longer due the relief.

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STAFFORDSHIRE COUNTY COUNCIL

Small Business Rate Relief

The Government have now doubled Small Business Rate Relief for two and half years which will include the whole of the 2012-13 billing year.
You will be eligible for a discount under the small business rate relief scheme in England if you only occupy one property and it has a rateable value below £12,000. The Government has temporarily doubled the level of relief available. Between 1 October 2010 and 31 March 2013, eligible ratepayers will receive small business rate relief at 100% on properties up to £6,000 (rather than 50%) and a tapering relief from 100% to 0% for properties up to £12,000 in rateable value for that period.

The temporary Small Business Rate Relief increase will therefore apply throughout the whole of the 2012-13 billing year (until 31 March 2013). The relief was originally doubled by the government until September 2011, but this was extended by the Budget in March 2011 and then extended again in the 2011 Autumn Statement to take account of economic conditions.

The Government has also simplified the process for claiming the relief by removing the legal requirement for an application form in order to claim the relief. However, if you are not receiving the relief and you think that you are eligible, you should contact your local billing authority.

STOCKPORT METROPOLITAN BOROUGH COUNCIL

Small Business Rate Relief

The Government acknowledged that more assistance should be given to small, single property businesses, and consequently introduced the Small Business Rate Relief Scheme (SBRR).

The scheme was introduced on 1st April 2005 and is available to businesses meeting the qualifying criteria.

To download the 'Small Business Rate Relief Application Form' see 'Related Documents' on the right of the page.

Who Qualifies?

- Businesses who occupy one property in England which has a rateable value of less than £18,000.
- Businesses occupying only one property in England where the rateable value is above £12,000 but below £18,000 are in the 'buffer zone'. Such Businesses who fall into this category are not entitled to relief, but will not have to pay the supplement either.
- Ratepayers can only claim relief in respect of one property.
- Ratepayers must meet the criteria on every chargeable day for which they claim relief.
- From 1st April 2012 any premises that you occupy with a rateable value of £17999.99 or less will have their Business Rates bill calculated using the Small Business Rates multiplier which for 2012/2013 is 45.0p.

How Much Relief Will I Get?

- From 1st September 2010 temporary changes were introduced by the government which means that properties with a rateable value of up to £6,000 will receive 100% relief. Properties with a rateable value of £6000 or less will have no Business Rates to pay until 31st March 2013.
- While relief for properties with a rateable value between £6,001 and £12,000 will reduce by 1% for every £120, from 100% at £6,001 to 0% at £12,000.
- In addition, eligible properties will have their rate bill calculated on the small business non-domestic multiplier.
Applying for small business rate relief

Applications for the financial-years: 2005/06 and 2006/07 can no longer be submitted (unless the rateable value of your property is altered and the property subsequently meets the small business rate relief criteria). An application for such relief can be submitted up to six months after the date of alteration.

- From 1st April 2012 it will no longer be necessary to complete an application form to claim Small Business Rates Relief.
  Please note that you will be required to complete an application form if you wish to claim Small Business Rate Relief before 1st April 2012.
- Applications for the financial-years; 2007/08 - 2009/10 can be submitted up to and including 30th September 2010.
- If the rateable value of a property is altered and the property subsequently meets with the small business rate relief criteria, an application for such relief can be submitted up to six months after the date of notification of the alteration.
- Ratepayers within the “buffer zone” must submit an application in order for their rate bill to be calculated on the small business non-domestic rating multiplier.
- 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:
  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.

If you think you may be eligible to claim please contact the Business Rates team on 0161-474-5188 where we will be happy to offer you advice on whether or not you are eligible to claim.

It is a criminal offence for you to give false information when applying for Small Business Rate Relief.

Notification Of Changes

A condition of entitlement to Small Business Rate Relief will be that a ratepayer must notify the billing authority of particular changes in circumstances that may affect their entitlement to the relief, within four weeks starting on the day after the change occurred.

These changes are:

- increases in the rateable value of a property occupied by the ratepayer which is not in the area of the billing authority granting Small Business Rate Relief - these changes will have to be notified in writing; and
- the ratepayer coming into occupation of any property which is not mentioned in their application for relief - these changes will have to be notified through a fresh application for relief.

If the criteria are not met or no application is made, small business rate relief will not be awarded and your rate bill will be calculated on the standard non-domestic rating multiplier.
TAUNTON DEAN BOROUGH COUNCIL

Claim Small Business Rate relief

Service details for Claim Small Business Rate relief

The Small Business Rate relief scheme helps to reduce the amount of Business Rates small businesses have to pay.

About this service

From April 2005, the Government introduced the Small Business Rate Relief scheme and two multipliers: the small business multiplier and the standard multiplier.

The 'standard' multiplier introduces a supplement which helps fund the Small Business Rate Relief scheme.

Until 31 March 2014, you will get 100% relief for properties with a rateable value of £6,000 or less. This means you won't pay business rates on properties with a rateable value of £6,000 or less.

The rate of relief will gradually reduce from 100% to 0% for properties with a rateable value between £6,001 and £12,000.

The current rate of relief was introduced by the Government in October 2010 to award a higher amount of relief until March 2014. Unless the Government choose to extend it, the scheme will revert back to the original relief scheme of:

<table>
<thead>
<tr>
<th>RV of main property</th>
<th>Amount of Small Business Rate Relief</th>
</tr>
</thead>
<tbody>
<tr>
<td>£1 to £6,000</td>
<td>50% relief</td>
</tr>
<tr>
<td>£6,001 to £12,000</td>
<td>1% reduction for each £60 below £12,000</td>
</tr>
<tr>
<td>£12,001 to £17,999</td>
<td>Lower non-domestic rate multiplier only</td>
</tr>
</tbody>
</table>

Who can use it?

Claim Small Business Rate relief if your business occupies one property with a rateable value of less than £18,000.

If your business occupies more than one property, you can still get some relief, provided:

- each additional property has a rateable value less than £2,600; and
- the total value of all your properties remains under £18,000

We work out your reduction by adding the total rateable value of all your occupied properties together. We will apply any reduction you can get to the business rates account of your main property only.

If your property has a rateable value of less than £18,000 you are considered a small business. Even if you don't qualify for small business rate relief, we will calculate your bill using the small business rate relief multiplier instead of the standard one, even if you have more than one property.

What happens next?

If your business qualifies and has a rateable value of less than £6,000, we can reduce your bill by 100%. If it has a rateable value between £6,000 and £11,999, we can reduce your bill by 1% for each £120 below £12,000.

If your business has a rateable value between £12,000 and £17,999, we will use the lower 'small business' multiplier to work out your bill.
Small business rate relief scheme - summary guide

The government has temporarily doubled the standard rate of Small Business Rate Relief. If you are occupying only one property with a Rateable Value of less than £6,000 and are not eligible for mandatory relief, you will pay no rates at all for 2013/2014.

Those occupying only one property with a Rateable Value of between £6,000 and £11,999 may benefit from an award of Small Business Rate Relief.

Eligible properties with a rateable value between £0 and £17,999 will have their liability calculated using the Small Business multiplier.

Conditions of entitlement:

- The property must be within the rateable value thresholds shown above.
- The property must meet the criteria on every day for which relief is claimed.
- The relief is only available to ratepayers who occupy either one property, or one main property and other additional properties, providing that those additional properties have rateable values less than £2,600 and the total value all the properties remains under the £18,000 threshold.
- The ratepayer must satisfy the Local Authority that the above conditions have been met using the application form provided below.

Calculation of the bill - changes through the year

- The relief will be applied to one property only.
- The threshold (£18,000) will be based on the location of the eligible property not the location of the additional properties.
- The bill will be calculated for each chargeable day for which it remains eligible. As soon as a ratepayer fails to meet the criteria above, they are no longer due the relief.

Changes of circumstances

The ratepayer must notify the billing authority of particular changes in circumstances that may affect entitlement to the relief, within four weeks starting on the day after the change occurred.

These changes are:

- Increases in the rateable value of a property occupied by the ratepayer, which is not in the area of the billing authority granting Small Business Rate Relief - these changes will have to be notified in writing;
- The ratepayer coming into occupation of any property which has not been previously mentioned.

If the ratepayer notifies the authority after the four week period, the ratepayer would lose relief from the day after the date of change until the day on which the authority is notified.

Charge on the other properties:

- The charge on the additional properties where the rateable value is higher than £18,000 will be based on a higher non-domestic rating multiplier.
- The charge on the additional properties where the rateable value is less than £18,000, will be based on the Small Business Rate multiplier.
The Small Business Rate Relief multiplier is automatically used for any assessments which have a rateable value under £18,000.

You can apply for Small Business Rate Relief if your property is in use and has a rateable value under £12,000 and you do not occupy any other properties.

If your rateable value is under £6,000 you will receive a 100% reduction until 31 March 2014.

Properties with a rateable value between £6,000 and £12,000 can get a reduction on a sliding scale between 0-100%.

The relief will decrease on a sliding scale of 1% for every £60 in rateable value over £6,000 and up to £12,000, at which point no relief is applicable.

The following table gives examples of the how the relief is effected by the rateable value of a property:

<table>
<thead>
<tr>
<th>Rateable Value</th>
<th>% Reduction</th>
</tr>
</thead>
<tbody>
<tr>
<td>£6,000.00</td>
<td>100%</td>
</tr>
<tr>
<td>£6,600.00</td>
<td>90%</td>
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<tr>
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You can also apply if you have more than one business property and the rateable value of the other properties is under £2,600. The total rateable value of all the properties must be less than the £18,000.

There are two types of Charitable Rate Relief - mandatory and discretionary. You can 80% relief for mandatory and up to 100% relief for discretionary.

You can apply if you meet any of the following:

**Mandatory**

- A property that is in use by a charity or trustees for a charity and is used for charitable purposes.
- Amateur community sports clubs can apply for relief if a property is used for charitable purposes.
- An empty property where the ratepayer is a charity or trustee for a charity and the property will be used for charitable purposes when next used.

**Discretionary**
The ratepayer is a charity or trustees for a charity and the property will mainly be used for charitable purposes in the future.

All or part of the property is in use for charitable purposes for one or more non-profit organisations.

All or part of the property is occupied for the purpose of a non-profit club, society, or other organisation.

VALE OF WHITE HORSE DISTRICT COUNCIL

Rate relief for small businesses

From 1 April 2012 small business rate relief (SBRR) has been split into two elements.

The first element is available to all ratepayers who occupy properties with a rateable value under £18,000. Ratepayers will have the bill for their property calculated using the lower small business non-domestic rating multiplier rather than the ordinary non-domestic rating multiplier that is used to calculate the liability of other businesses.

Under the second element of SBRR eligible ratepayers will not pay any rates on properties with rateable values up to £6,000, with a tapered relief of between 100 per cent and 0 per cent for properties with rateable values between £6,001 and £12,000. These new levels of relief are to be available until 31 March 2014. To qualify for the percentage reduction ratepayers must occupy either:

a) one property, or

b) one main property and other additional properties providing those additional properties each have a rateable value of less than £2,600.

The rateable value of the property mentioned in (a), or the aggregate rateable value of all properties mentioned in (b), must be under £18,000.

Relief is only available on occupied properties; there is no relief if the property is vacant.

If an application for relief is granted, provided the ratepayer's circumstances do not change, the application will not need to be renewed. Certain changes in circumstances will need to be notified to the council by the ratepayer (other changes will be picked up by the council). The changes which must be notified are:

a) the ratepayer taking up occupation of a property they did not occupy at the time of making their application for relief; and

b) an increase in the rateable value of a property occupied by the ratepayer in an area other than the area of the council which granted the relief.

Notification of these changes must be given to the council within four weeks of the day after the day the change happened. If this happens, there will be no interruption to the ratepayer's entitlement to the relief. However, failure to notify the council within this timeframe will mean the ratepayer ceases to be entitled to the relief with effect from the day that the change happened. If they are still eligible, the ratepayer will be entitled to the relief again with effect from the day that they notify the council. A notification that the ratepayer has taken up occupation of an additional property must be by way of fresh application for relief; notice of an increase in rateable value must be given in writing.

Applications should be:

- Made on the specified form - which can be downloaded below

- Signed by the ratepayer or authorised person - in the case of a company or partnership, this means a director of the company or one of the partners

For more details on the eligibility criteria and on how to apply please see the guidance notes and application on the right of the page. Alternatively you can contact the Business Rates Section - see the contact details on the right.

Last reviewed: 28 - 03 - 2013
Small Business Rate Relief

The Government acknowledged that more assistance should be given to small, single property businesses, and consequently introduced the Small Business Rate Relief Scheme (SBRR). The scheme was introduced on 1 April 2005 and is available to businesses meeting the qualifying criteria.

See 'Downloads' for a copy of the 'Small Business Rate Relief Application Form'.

Who Qualifies?

This scheme is principally designed to help those ratepayers who occupy a single Non-Domestic property in England with a Rateable Value of less than £12,000. However, if you occupy a ‘main’ property and one or more other smaller properties, you may still qualify for a discount on the Rates for your main property, providing your total Rateable Value of all your properties does not exceed £17,999 and that of any of your other properties is not greater than £2,600.

The relief granted to small businesses will be centrally financed by a supplement levied on the Rates of larger properties. If you only occupy one property and your Rateable Value is between £12,000 and £17,999 (called ‘the buffer zone’) you will not qualify for discount from your bill – but you will still need to submit an application form to be exempted from paying the extra supplement.

Ratepayers can only claim relief in respect of one property.

Applying for Small Business Rate Relief (SBRR)

Please note that SBRR is not an automatic entitlement as Ratepayers must meet the criteria on every chargeable day for which they claim 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 sole trader – the proprietor of the business
- a partnership – a partner of that partnership
- a trust – a trustee of that trust
- a limited company or other body corporate – a director of that body

The application should state the property for which relief is being claimed, and also list any other Non-Domestic properties in England occupied by that ratepayer.

If the ratepayer is a partnership, and one or more of the partners occupies other Non-Domestic property (either solely or as part of the same or a different partnership) then ALL the properties involved must be declared.

A condition of entitlement to SBRR is that a ratepayer must notify the Council of any changes in circumstances that may affect their entitlement to the relief, within four weeks starting on the day after the change occurred.

These changes are:

- Any increases in the Rateable Value of a property occupied by the ratepayer which is not in the area of the billing authority granting SBRR – these changes will have to be notified in writing; and
• the ratepayer coming into occupation of any property which is not mentioned in their application for relief – these changes will have to be notified through a fresh application for relief.

It is a criminal offence for a ratepayer to give false information when applying for Small Business Rate Relief.

How much relief will I get?

1. Under the rules of the scheme up to 30 September 2010:
Qualifying properties with a Rateable Value of £6,000 or less will get 50% relief.
The relief for properties with a Rateable Value between £6,001 and £12,000 will reduce by 1% for every £120, from 50% at £6,000 to 0% at £12,000.
In addition, eligible properties will have their Rates bill calculated on the lower rating multiplier.

The occupiers of ‘buffer zone’ properties receive the benefit of the lower multiplier only.

2. The scheme from 1 October 2010 to 31 March 2013:
The Government has temporarily extended the scheme up to 31 March 2013 so that the level of relief for those that qualify has again doubled.

This means that:
Qualifying properties with a Rateable Value of £6,000 or less will get 100% relief.
Properties with a Rateable Value between £6,001 and £12,000 will enjoy a discount reducing from 100% at £6,000 to 0% at £12,000. (The relief you will be entitled to will be reduced by 2% for £120 of Rateable Value above £6,000).

3. The scheme from 1 April 2013 to 31 March 2014:
In the 2012 Autumn Statement, the Government announced that the double relief provisions which were due to end on 31 March 2013, will continue to 31 March 2014. Qualifying properties with Rateable Values below £6,000 will therefore continue to 100% relief, and pay nothing until 2014-2015.

If you currently receive small business rate relief, your relief will continue automatically in 2013/14 and will be shown on your bill.

All occupied properties with a Rateable Value less than £18,000 (that are not occupied by charities) will now have their Business Rates bill calculated using the small business non domestic rate multiplier (the lower multiplier) automatically.

If your circumstances change, for example you occupy another property anywhere else in England, then you must notify the Council immediately as this may affect your entitlement to the relief.

Please note that it is not possible to claim Small Business Rate Relief against empty properties.

WARRINGTON BOROUGH COUNCIL

Business rates exemptions, reductions and reliefs

Small business rate relief

• Download the guidance and application form [pdf]
**Small business rate relief - Assisting small businesses**

An application for Small Business Rate Relief is not required. Where a ratepayer meets the eligibility criteria and has not received the relief they should contact their local authority.

This percentage reduction (relief) is only available to ratepayers who occupy either -

(a) one property, or

(b) one main property and other additional properties providing those additional properties each have a rateable value which does not exceed £2,599.

The rateable value of the property mentioned in (a), or the aggregate rateable value of all properties mentioned in (b), must not exceed £17,999 outside London or £25,499 within London, on every day for which relief is being sought. If the rateable value, or aggregate rateable value, increases above those levels, relief will cease from the day of the increase.

Ratepayers who satisfy these conditions will have the bill for their single or main property calculated using the lower small business non-domestic rating multiplier rather than the ordinary non-domestic rating multiplier that is used to calculate the liability of other businesses.

Until 31 March 2014 you’ll get 100% relief (doubled from the usual rate of 50%) for properties with a rateable value of £6,000 or less. This means you won’t pay business rates on properties with a rateable value of £6,000 or less.

The rate of relief will gradually decrease from 100% to 0% for properties with a rateable value between £6,001 and £12,000.

If an application for relief is granted, provided the ratepayer's circumstances do not change, the application will not need to be renewed until the next revaluation of non-domestic premises, which happens every five years.

The current rating list is based on the 2010 revaluation. Subject to royal assent being granted to the Growth and Infrastructure Bill, the next revaluation will be postponed until 2017 to provide greater stability for businesses to encourage economic growth. Five yearly revaluations will continue from 2017.

Certain changes in circumstances will need to be notified to the local authority by the ratepayer (other changes will be picked up by the local authority). The changes which must be notified are:

(a) the ratepayer taking up occupation of a property they did not occupy at the time of making their application for relief; and

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

Notification of these changes must be given to the local authority within four weeks of the day after
the day the change happened. If this happens, there will be no interruption to the ratepayer's entitlement to the relief. However, failure to notify the authority within this timeframe will mean the ratepayer ceases to be entitled to the relief with effect from the day that the change happened. If they are still eligible, the ratepayer will be entitled to the relief again with effect from the day that they notify the local authority. A notification that the ratepayer has taken up occupation of an additional property must be by way of a fresh application for relief; notice of an increase in rateable value must be given in writing.

**Further extension Small Business Rate Relief**

On 23 March 2011, the Chancellor announced at the Budget that the current temporary increase in Small Business Rate Relief, which started on 1 October 2010 and was due to end on 30 September 2011, would continue for a further year (1 October 2011 to 30 September 2012).

In his autumn statement on 29 November 2011 the Chancellor then announced a further six month extension to the increase in Small Business Rate Relief. The increase in relief applied from 30 September 2012 to 31 March 2013.

In his Autumn Statement on 5th December 2012, the Chancellor announced that there will be a further twelve month extension to the temporary increase in the level of Small Business Rate Relief.

The current extension in relief for small business will be continuing for the whole of 2013/14.

You need take no action. Once the legislation is in place, you will be sent a revised bill. In the meantime, you must continue to pay your current instalments, if you have any. Current collection and enforcement procedures will continue to apply to ratepayers who miss scheduled instalments.

It has also been announced that empty new builds completed between 1 October 2013 and 30 September 2016 will be exempt from empty property rates for up to 18 months. The 18 month period includes the initial 3 or 6 month exemption. The relief continues beyond 31 October 2016 for those that become eligible before that date.

If you require more information please contact the team by email or on the number above.

**WARWICK DISTRICT COUNCIL**

**Small business rate relief**

On the 1st April 2005 the Government introduced a new Rate Relief Scheme to help small businesses.

With effect from 1st April 2010, eligible businesses with Rateable Values below £6,000 will get 50% relief. This relief will decrease on a sliding scale of 1% for every £120 of Rateable Value over £6,000 and up to £11,999.

Until the 31st March 2014, the above relief will be doubled for eligible ratepayers whose rateable value is below £12,000.

The relief is available to ratepayers with either

- one property
- one main property and other additional properties, providing the additional properties do not have individual Rateable Values of more than £2,599 and the total Rateable Value of all the properties is under £18,000.

With effect from 1st April 2012, all occupied business properties with Rateable Values between £1 and £17,999 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. The supplement is built into the standard multiplier. The relief does not apply if the property is void or if mandatory rate relief is received on the account. If you think you might qualify for the relief please contact the NNDR team.

Relief can be claimed by completion of a simple form. Local businesses can request a small business rate relief application form or call 01926 412496 if they're unsure what to do.

WAVENEY DISTRICT COUNCIL

Business rates relief

Rateable values are reviewed every five years as part of a revaluation exercise. The last revaluation took place on 1 April 2010. As a result, the small business rate relief thresholds were increased.

In England small businesses are generally entitled to small business rate relief if they only occupy one property and the rateable value of their premises is less than £18,000. Additional properties with rateable values below £2600 are disregarded when considering applications for small business rate relief. However, the rateable value for such properties are included in determining whether the threshold criterion has been met. These rateable value levels for relief are for 2010-11 onwards. Lower levels (£15,000, £21,500 and £2200) applied between April 2005 and March 2010.

In small business rate relief, the amount of relief depends on the rateable value. If the rateable value of the property is less than £6000, the rates are calculated using the small business multiplier, which for 2010-11 is 40.7 pence, and reduced by 50 per cent.

If the rateable value is from £6000 to £11,999, the reduction decreases on a sliding scale of one per cent for every £120. For example, if the rateable value is £9000, the rates are reduced by 25 per cent.

If the rateable value is from £12,000 to £17,999, rates are also calculated using the small business multiplier. For 2010-11, the small business multiplier is 40.7 pence (instead of the standard 41.4 pence).

Note that previously, you had to reapply for small business rate relief at the start of each valuation period. You no longer have to do this.

If you become ineligible for the relief, you must notify the Council. If the rateable value of your business premises increased as a result at revaluation, the Council will adjust the relief accordingly.

WEALDEN DISTRICT COUNCIL

Small Business Rate Relief

In England small businesses are generally entitled to small business rate relief if the rateable value of their premises is less than £18,000. Additional properties with rateable values below £2,600 are disregarded when considering applications for small business rate relief. However, the rateable value for such properties are included in determining whether the threshold criterion has been met.

In small business rate relief the amount of relief depends on the rateable value.
If the rateable value of the property is less than £6,000, the rates are calculated using the small business multiplier, which for 2011/12 is 42.6 pence, and reduced by 50 per cent.

If the rateable value is from £6,000 to £11,999, the reduction decreases on a sliding scale of 1 per cent for every £120. For example, if the rateable value is £9,000, the rates are reduced by 25 per cent.

If the rateable value is from £10,000 to £17,999, rates are calculated using the small business multiplier. For 2011/12, the small business multiplier is 42.6 pence (instead of the standard 43.3 pence).

**Apply for Small Business Rate Relief**

If you would like to apply for business rates relief, please contact the business rates team using the details below, quoting the reference on your business rates bill.

**WEST BERKSHIRE COUNCIL**

**Small Business Rate Relief 2012**

*Rate Relief for businesses with one main property with a low Rateable Value.*

West Berkshire Council works out the business rates bill by multiplying the rateable value of the property by the appropriate multiplier. There are two multipliers; the standard non-domestic rating multiplier and the small business non-domestic rating multiplier. The former is high to pay for small business rate relief. Except in the City of London where special arrangements apply, the Government sets the multipliers for each financial year for the whole of England according to formulae set by legislation.

The Chancellor of the Exchequer announced in the 2011 Budget that it will temporarily increase the level of Small Business Rate Relief (SBRR) so that eligible ratepayers will receive relief at 100% on properties with rateable values up to £6,000 with a tapered relief of between 100% and 0% for properties with rateable values between £6,001 and £12,000. The new levels of relief have been extended until 31st March 2014. There are no other adjustments to the scheme. The eligibility criteria will remain the same.

This relief is only available to the occupier who has either:

a) one property, or

b) one main property and other additional properties providing those additional properties each have a rateable value which does not exceed £2,599

The rateable value of the property mentioned in (a), or the aggregate rateable value of all the properties mentioned in (b), must not exceed £17,999 outside London or £25,499 in London on each day for which relief is being sought. If the rateable value, or aggregate rateable value, increases above those levels, relief will cease from the day of the increase.

Ratepayers who satisfy these conditions will have the bill for their sole or main property calculated using the lower small business non-domestic rating multiplier rather than the standard non-domestic rating multiplier that is used to calculate the liability of other businesses.

In addition, if the sole or main property is shown on the rating list with a rateable value which does not exceed £12,000, the ratepayer will receive a percentage reduction in their rates bills for this property of up to a maximum of 50% for a property with a rateable value of not more than £6,000.

If Small Business rate Relief is granted, provided the ratepayer continues to satisfy the conditions for relief which apply at the relevant time as regards the property and the ratepayer, they will not need to re-apply for relief in each new valuation period.

Certain changes in circumstances will need to be notified to West Berkshire Council by the ratepayer (other changes will be picked up by West Berkshire Council). The changes that must be notified are:

a) the ratepayer taking up occupation of a property they did not occupy at the time of making their application for relief, and
b) an increase in the rateable value of a property occupied by the ratepayer in an area other than the area of the local authority which granted the relief.

Notification of these changes must be given to the local authority within 4 weeks of the day after the day on which the change happened. If this happens, there will be no interruption to the ratepayer’s entitlement to the relief. A notification that the ratepayer has taken up occupation of an additional property must be by way of a fresh application for relief; notice of an increase in rateable value must be given in writing.

WEST SOMERSET COUNCIL

Small Business Rate Relief

This relief is only available to ratepayers who apply to their local authority and who occupy either-

(a) one property, or

(b) one main property and other additional properties providing those additional properties have a rateable value of less than £2,600.

The rateable value of the property mentioned in (a), or the aggregate rateable value of all properties mentioned in (b), must be under £18,000 outside London or £25,500 within London, including on 1st April each year.

Ratepayers who satisfy these conditions will have the bill for their single or main property calculated using the lower small business non-domestic rating multiplier rather than the ordinary non-domestic rating multiplier that is used to calculate the liability of other businesses.

In addition, if the single or main property is shown on the rating list with a rateable value of up to £12,000, the ratepayer will receive a percentage reduction in their rates bill for this property of up to a maximum of 50% for a property with a rateable value of not more than £6,000.

If an application for relief is granted, provided the ratepayer’s circumstances do not change, the application will not need to renewed until the next revaluation of non-domestic premises, which happens every five years. Certain changes in circumstances will need to be notified to the local authority by the ratepayer (other changes will be picked up by the local authority). The changes which must be notified are-

a) the ratepayer taking up occupation of a property they did not occupy at the time of making their application for relief; and

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

Notification of these changes must be given to the local authority within 4 weeks of the day after the day the change happened. If this happens, there will be no interruption to the ratepayer’s entitlement to relief. However, failure to notify the authority within this timeframe will mean the ratepayer ceases to be entitled to the relief with effect from the day that the change happened. If they are still eligible, the ratepayer will be entitled to the relief again with effect from the day that they notify the local authority. A notification that the ratepayer has taken up occupation of an additional property must be by way of a fresh application for relief; notice of an increase in rateable value must be given in writing.

WEST SUSSEX COUNTY COUNCIL

Rates are calculated from the rateable value of your business premises and a multiplier set by the Government. The multiplier for 2013/2014 applicable to West Sussex is 47.1 pence in the pound. Small businesses can apply for relief from this value and can then pay 46.2 pence in the pound.
Small Business Rate Relief

The small business rate relief scheme was introduced by the Government on 1st April 2005. Until 31 March 2014 small businesses with a rateable value below £6,000 will not have to pay Business Rates. From 1 April 2014 this will change to 50% rate relief on their liability and their rates bill will be calculated using the lower small business non-domestic rating multiplier. The relief will decrease on a sliding scale of 1% for every £120 of rateable value over £6,000 up to £11,999.

Eligible businesses with rateable values between £12,000 and £17,999 will have their liability calculated using the lower small business multiplier.

Who qualifies?

a) Ratepayers who occupy only one property in England and the rateable value is less than £18,000 (£25,500 within London) on each day for which relief is being sought;

or

b) Ratepayers who occupy more than one property in England and the combined rateable value is less than £18,000 (£25,500 within London) and only one property has a rateable value greater than £2,599.

If the rateable value of a property is altered and the property subsequently meets with the small business rate relief criteria, an application for such relief can be submitted up to six months after the date of notification of the alteration.

Small business rate relief

Small businesses with rateable values up to £12,000 may be eligible for a reduction in rates.

- All single occupied properties with rateable values £6,000 or less will receive a reduction of 50%.
- All single occupied properties with rateable values between £6,001-£12,000 will receive relief on a sliding scale - 1% for every £120 rateable value until £12,000. If your rateable value is more than £12,000 you will not be entitled to a discount but if it is below £17,999 you will not have to pay the supplement levied for the relief.
- If a ratepayer has additional businesses with rateable values of less than £2,599, relief can still be applied if the combined rateable value of all the properties is less than £17,999.
- All businesses with rateable values of more than £17,999 will pay a small supplement to fund the relief.

The council will calculate the exact amount of your discount.

To apply for this business rate reduction simply contact your local office to request a form or download the [Business rates - Small business rate relief form](#) small business rate relief form 100kb.
WIRRAL BOROUGH COUNCIL

Small Business Rate Relief

The Government introduced Small Business Rate Relief with effect from 1 April 2005. The scheme was amended on 1 April 2010.

In summary, if you (as a person or a company) occupy a single business rates property in England with a rateable value of below £6,000, you may be entitled to a reduction of 50% in your business rates.

If you occupy a property with a rateable value of between £6,000 and £11,999 the relief is available on a sliding scale until zero at £12,000 (approximately reducing by 1% per £120 of rateable value).

To apply, simply print the Small Business Rates Relief Form, complete it and mail it to us.

Example

Rates payable = £7,000 x 40.7p = £2,849.00
Small Business Rate Relief = (7,000 - 6,000) ÷ 120 = 8%
Approximate relief will be 50% - 8.3% = 41.7%
Total rates payable will be £2,849.00 - £1,188.03 (40%) = £1,660.97

If your property has a rateable value of between £12,000 and £17,999 and that is the only business rates property you occupy, you can apply to pay at a reduced level, which is 0.7p in the £ less than the full charge in 2010/11 (for example Small Business Rate Relief multiplier for 2010-11 = 40.7p in the £, full multiplier = 41.4p in the £).

Important budget announcement

On the 24 March 2010, the Government announced that, subject to Parliamentary approval, it intended to introduce a temporary increase in the level of Small Business Rate Relief to eligible businesses for the period 1 October 2010 to 30 September 2011.

Download the full announcement for more details

Important

Please note that if you use the statutory instalment scheme, the increased level of Small Business Rate Relief will be represented in your instalments between April and September 2011. For example, if you are normally in receipt of 50% relief, the increased level of relief to 100%, would mean that your instalments would be £0.00 from April to September. A revised instalment plan would commence from your October instalment – these details will be shown on your business rates bill.

WOKING BOROUGH COUNCIL

Small Business Rate Relief Scheme

This rate relief is available to businesses that occupy premises with small rateable values.

This is available at 50% for ratepayers occupying single properties with a rateable value up to £6,000, with relief declining in percentage terms in a sliding scale until it is 0% at £12,000.

The relief is only available to ratepayers with either -
(a) one property, or

(b) one main property and other additional properties providing those additional properties have rateable values less than £2,599.

The rateable value of the property mentioned in (a), or the aggregate rateable value of all properties mentioned in (b), must be under £18,000 outside London or £25,500 within London.

The scheme is funded through a supplement on the rate bills of those businesses not eligible for the relief. The supplement is built into the standard non-domestic rating multiplier.

Ratepayers must apply for the relief. If a ratepayer ceases to be eligible on a day during the year in question, the relief will cease on that day. An application for Small Business Rates Relief must be submitted to the local authority in order for a claim to be considered.

Small Business Rates Relief Budget Announcement

The Chancellor of the Exchequer announced that the Government will temporarily increase the level of Small Business Rates Relief so that Businesses pay no rates on properties with rateable values up to £6000 with tapered relief between 100% and 0% for properties with rateable values between £6001 and £12000. The new levels of relief will be available from 1 October 2010 to 31 March 2014.

If you currently qualify for Small Business Rates Relief you will not be required to take any further action. Your Business Rates bill will be recalculated in due course. You must continue to pay Business Rates as billed until you receive an adjusted demand.

forms contain further guidance notes. You can download application forms where indicated.

Please use the link below for more information.

Gov.uk website.

For an application form or clarification on any of the above reliefs please contact The Business Rates Section on the number below or email brates@woking.gov.uk.

Page updated 17th September 2013

WORCESTER CITY COUNCIL

Small Business Rate Relief

If the property has a rateable value of less than £18,000 from 1st April 2010 you may qualify for Small Business Rate Relief (SBRR).

To qualify for SBRR the ratepayer must:

- occupy only one property, or
- occupy one main property and other additional properties providing those additional properties each have rateable values less than £2,600.

PLEASE NOTE: You are only eligible to claim Small Business Rate Relief on ONE property regardless of how many properties you occupy.

The rateable value of a single property or the aggregate total value of all the properties must be less than £18,000 (or £25,500 within Greater London).
Businesses who qualify and whose rateable value is less than £6,000 would get 100% relief. This will decrease on a sliding scale if your rateable value is between £6,000 to £12,000. If the rateable value is between £12,001 and £17,999 the bill would be calculated using a lower multiplier than non-qualifying businesses.

The government has stated that these rules will continue until 31st March 2014.

Businesses must apply in writing and there are time limits on how long you have to apply so please don’t delay - apply as soon as you can. You can get further information on Small Business Rate Relief and do a trial calculation by visiting the Directgov website.

## WYCOMBE DISTRICT COUNCIL
### Small business rates relief

This is available to businesses that occupy:

1. one property, or
2. one main property and other additional properties that each have a rateable value below £2,600

The rateable value of the one property, or the total rateable value of all properties must be under £18,000 when outside London.

Where the single or main property has a rateable value of up to £12,000, the ratepayer will receive a percentage reduction in their rates bill for this property up to a maximum of 50% for a property with a rateable value of not more than £6,000.

Following recent changes to Government legislation, the scheme to allow a maximum 100% relief has now been extended until 31 March 2014.

Where an application for relief is granted and your circumstances do not change, you will not need to renew your application until the next revaluation which happens every five years.

An application form for small business rates relief is available to download below.

### Changes in circumstances

You must notify us if:

1. you move into a business premises you did not occupy at the time of making an application for relief - you must make a new application for relief
2. there is an increase in the rateable value of your business premises in an area outside of the Wycombe district, you must notify us in writing

We must be notified within four weeks of the day after the day the change happened

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## WYRE COUNCIL
### Small Businesses Rate Relief

#### Who will qualify?

- Only properties with a rateable value under £18,000 can be considered for the relief. The property must appear on the valuation list on 1April in the year for which application is made.
- Ratepayers occupying only one property in England with a rateable value under £18,000 will qualify for the relief.
• Ratepayers occupying more than one property in England may also qualify providing the additional properties each have a rateable value of less than £2,600 and the total value of all the properties remains below £18,000. In these cases only the main property will be eligible for the relief.

**How much will it be?**

• All eligible properties (with rateable values below £18,000) will have their bill calculated using a reduced multiplier of 40.7p instead of 41.4p in 2010/11.
• Eligible properties with a rateable value of less than £6,000 receive 50% rate relief.
• For eligible properties with a rateable value from £6000 to £11,999 the amount of relief will reduce on a sliding scale of 1% for every £120 above £6000 rateable value.
• Eligible properties with rateable values from £12,000 to £17,999 will not receive a relief reduction but will have their bill calculated using the reduced multiplier of 40.7p instead of 41.4p in 2010/11.

**How to Apply**

Ratepayers must complete, sign and return the Application for Small Business Rate Relief to the Council's Local Taxation Section in order for Small Business Rate Relief to be considered.

Provided there is no change in circumstances that may affect entitlement to relief, ratepayers only have to apply once during a valuation period. The current valuation period is 1 April 2005 to 31 March 2010.

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**APPENDIX 1**

**SMALL BUSINESS RATES RELIEF**

*Small businesses for rating purposes are defined as having a rateable value under £18,000.*

If you have just one property and your rateable value is under £6,000 you will receive a 100% reduction until at least 31st March 2014.

For premises with rateable values over £6,000 the relief will decrease on a sliding scale of 1% for every £60 in rateable values up to £12,000, at which point no relief is applicable.

Businesses with rateable values up to £18,000 are charged-out using a slightly lower multiplier than the Standard multiplier.

**Relief can still be claimed, back-dated to April 2010, for all premises with rateable values under £18,000.**

Since April 2012 councils have been responsible for sending out bills to those businesses with rateable values between £12,000 and £18,000 using the small business rates multiplier, but they have not been under a duty to automatically further reduce rates for those businesses with rateable values under £12,000.

Businesses with rateable values under £12,000 must apply for Small Business Rates Relief in order to benefit. It is a mandatory relieve, councils must give it to all eligible companies.
Claiming Small Business Rates Relief has no effect on the finances of your local council as this is a self-funding scheme paid for via a levy on larger rate-payers and therefore the council welcome all applications for relief because we appreciate that if relief is claimed the monies are very likely to be re-invested in the local economy.

The following table gives examples of the how the relief is effected by the rateable value of a property:

<table>
<thead>
<tr>
<th>Rateable Value</th>
<th>% Reduction</th>
</tr>
</thead>
<tbody>
<tr>
<td>£6,000.00</td>
<td>100%</td>
</tr>
<tr>
<td>£6,600.00</td>
<td>90%</td>
</tr>
<tr>
<td>£7,200.00</td>
<td>80%</td>
</tr>
<tr>
<td>£7,800.00</td>
<td>70%</td>
</tr>
<tr>
<td>£8,400.00</td>
<td>60%</td>
</tr>
<tr>
<td>£9,000.00</td>
<td>50%</td>
</tr>
<tr>
<td>£9,600.00</td>
<td>40%</td>
</tr>
<tr>
<td>£10,200.00</td>
<td>30%</td>
</tr>
<tr>
<td>£10,800.00</td>
<td>20%</td>
</tr>
<tr>
<td>£11,400.00</td>
<td>10%</td>
</tr>
<tr>
<td>£12,000.00</td>
<td>0%</td>
</tr>
</tbody>
</table>

EXAMPLE: Rateable Value £9,000. If relief is not claimed the business would pay £4,158 per annum; if the relief is claimed they will pay only £2,079 per annum.

EXAMPLE: Rateable Value £7,200. If relief is not claimed the business would pay £3,326 per annum; if the relief is claimed they will pay only £665 per annum.

Taking a property with a rateable value of £9,000, assuming rates for the entire year up to April 2014 have already been paid, the business has been in the same property since April 2010 and has made no claim for any relief, a refund in access of £5,500 is likely to be available. Businesses are asked to note that the full benefits of the scheme as it currently operates did not come into effect until OCTOBER 2010, however the scheme was operating before this date (it started back in 2005) and claims can still be accepted for the period back to April 2010.

If your rateable value is under £18,000 we would strongly encourage you to check with the council to insure the appropriate relief has been given for each of the financial years going back to 2010 / 2011. The council will provide details for each year. This will be undertaken by the council at no cost to the rate-payer or the council as all costs of administrating the scheme are paid by central government.

You can also apply if you have more than one business property and the rateable value of the smaller property is under £2,600. The total rateable value of the properties must be less than the £18,000.

Businesses are asked to note that the current scheme as described above may will operate until at least April 2014, but may be further extended or altered by the government who still regard the current arrangements as “temporary” even though it has been operating in its current form for a number of years.

November 2013
Wednesday 6th November 2013

Councillors in chaos over Business Rates Relief

A report published online by Oxfordshire-based Chartered Surveyors BANKIER SLOAN www.centre-p.co.uk highlights the variation in advice given by local councils across the country on the subject of Small Business Rates Relief. Less than 20% of councils in this study are shown to have clear and up-to-date guidance on this subject.

The scheme, aimed at supporting smaller companies, is funded by Central Government but is operated by local councils. “Many councils have been very poor at updating their websites and, as a result, companies are losing out on funding available to them” believes Ian Sloan FRICS who headed the team producing the report. Companies with a single property having a rateable value of less than £6,000 should be paying no rates, whilst those with rateable values up to £12,000 can expect some support.

“Most councils are still quoting on their websites an earlier version of the scheme and are failing to highlight the considerable improvements available since October 2010. It is not too late to make a claim going back to 2010 and companies who believe they may benefit are encouraged to follow the FREE advice given in the report” says Ian Sloan who goes on to say “although there are many basic errors, which include incorrect deadlines, miscalculations and in two cases a total lack of any information, the saddest aspect of our research is that except for a small number of sites most councils do not appear to appreciate the great financial gains available to small businesses in their communities. They have failed to understand the financial benefit that could accrue to a locality, if a business spends the savings in that community. The relief is centrally funded and therefore should be being highlighted by all local councils”

THE REPORT CAN BE READ online at http://www.centre-p.co.uk/SmallBusinessRatesRelief.pdf

END

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ACQUISITIONS: Buying a property may be an individual or company’s biggest ever purchase. It is essential to gain maximum value for money. A professional “search” of property available will be money and time well spent. Examples of some property acquisitions we are currently involved with can be found at http://www.centre-p.co.uk/PropertyRequirements.pdf

SALES: The marketing of premises is becoming ever more sophisticated. It is important that premises being sold are not only advertised to maximum effect but that individual contacts within the business community are energetically pursued. For our latest list of available properties please see http://www.centre-p.co.uk/availableproperties.htm

PLANNING: Even at a time when local authorities are attempting to encourage industrial and business communities to expand, planning permissions are not always easy to obtain. Industrial development in rural locations is a particular field in which Bankier Sloan has considerable experience.

FEES: In all cases we trust our fees will accurately reflect the value of the professional advice provided. Bankier Sloan does expect an advance payment from clients. We do believe that the payment of a fee gives the client the right to hassle us when necessary! See http://www.centre-p.co.uk/fees.htm

RENT REVIEWS/LEASE RENEWAL: Ensuring that an individual tenant does not pay more rent than is necessary often requires the professional assistance of a Chartered Surveyor with a detailed knowledge of market conditions. When acting for a freeholder the aim must always be to maximise the return on any investment, whilst at the same time ensuring the tenant is not driven out of business. A vacant unit is a bad investment!

MANAGEMENT: Good management will lead to good landlord/tenant relationships and hopefully to prosperity for all concerned. Bankier Sloan manages on a retained basis a number of industrial sites in Gloucestershire, Northamptonshire and North Oxfordshire. Please see http://www.centre-p.co.uk/Management.htm

LETTINGS: Leases can vary dramatically. Landlords and tenants frequently enter into leases, which will affect their business for many years to come, possibly until they retire … and even beyond! Bankier Sloan can assist as the lease is being prepared, once signed it’s too late!

REFERENCES: Bankier Sloan have built up a large number of loyal clients. Some we act for on a continuous basis whilst others call on our services as and when needed. Please see http://www.centre-p.co.uk/References.htm

Industrial, Retail & Office Property

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