

## Application for Small Business Rate Relief from 01 April 2017



On 1 April 2005 the Government introduced the Small Business Rate relief Scheme which was aimed at reducing the rates burden on small businesses. The scheme has been amended from 01 April 2017.

**If you meet the eligibility criteria shown below you will be entitled to some rate relief. Please complete and return this application form as soon as possible to ensure that any relief is applied to your account. If you do not meet the eligibility criteria please disregard this form.**

Please read these notes carefully before you complete the application form.

### 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 £2,900 and the total rateable value of all properties remains under £20,000. **Relief is only available on the main property and not 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. Following the 2017 revaluation, the Small Business Rate Relief rateable value thresholds have increased with effect from 1 April 2017.

A hereditament is defined as “a separate unit of rateable occupation”.

- Qualifying hereditaments with a rateable value of £12,000 or less will get 100% rate relief. This will decrease on a sliding scale of 1% for every £30 of rateable value above £12,000 up to the cut-off point of £15,000 rateable value. In addition the rate bill will be calculated using the lower Small Business Rate multiplier rather than the Non-Domestic Rating multiplier which applies to non-eligible properties.

## **Additional Support**

From 1 April 2014 the Government introduced additional support for small businesses. For those businesses that take on an additional property to expand their business, which would normally have meant the loss of Small Business Rate Relief, the Government has confirmed that they will be allowed to keep that relief for a period of 12 months. Please contact the Local Taxation Team on 01768 810078 for more details.

## **Applications**

To claim the relief from 1 April 2017 please complete the enclosed application. Where the ratepayer is a person, the application must be signed by the ratepayer and in any other case, i.e. a company, it must be signed by a person with authority to sign on behalf of the ratepayer.

A revised bill will be sent to you as soon as possible if you qualify for relief under this scheme. In the meantime you are requested to make payment in accordance with your current bill. Any payment will be taken into account in the recalculation of your rate bill.

Once relief has been awarded, the application need not be renewed. However, there are certain changes in circumstances we will need to know about.

### **You must notify us if:**

- You occupy any property that you did not occupy at the time of making application for the relief.  
OR
- There is an increase in the rateable value of a property you occupy that is not in the Eden area.

### **You must notify the council within 4 weeks of the change occurring.**

The enclosed form should be completed and returned to: The Local Taxation Team, Eden District Council, Town Hall, Penrith, Cumbria. Alternatively you can scan and email the completed form to: [brates@eden.gov.uk](mailto:brates@eden.gov.uk)

If you have any queries regarding this form then please contact: The Local Taxation Team on 01768 810078

**Application for Small Business Rate Relief  
effective from 01 April 2017**

**Account Number:**

**Name of ratepayer(s):** (include names of all partners and trading name where applicable)

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**Please indicate nature of business:**

Sole Trader / Partnership / Limited Company / Trust (Delete as applicable)

**Address of business to which application relates:**

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**Is this the only property in England for which you  
have had a Business Rates liability since 1 April 2017?**

Yes

No

If no, please give details.

Address of Other Property/Properties	Property reference number (if known)	2017 RV (if known)	Is the property occupied or vacant?

<b>I confirm that the hereditament to which the application relates is the only hereditament* in England occupied by: [please insert name of ratepayer]</b>	
<b>Signature of ratepayer *</b>	
<b>Capacity of person signing:</b>	
<b>Telephone Number:</b>	
<b>Email address:</b>	
<b>Date:</b>	

\*No account shall be taken of any other hereditament the ratepayer occupies in England where:

- the rateable value of each such hereditament shown in the local non-domestic rating list for that day is not more than £2,899 and
- the aggregate rateable value of all the hereditaments the ratepayer occupies in England, including the hereditament for which relief is sought, is not more than £19,999.

\* **the application should be signed by the ratepayer.** Where, for example, the ratepayer is a company or partnership, it should be signed by a director of that company or one of the partners and the person signing should state his capacity.

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

