Dear Sir/Madam

Information Sheet for Small Business Rate Relief rating period 2017/2022

Address of Property:

This form may be used for a first application for small business rate relief in a valuation period in respect of a property or for a fresh application that is required because the ratepayer has taken up occupation of an additional property.

Outline of the Scheme

This is a rate relief scheme for small businesses which is available from 1 April 2017, and is funded by a supplementary rate on larger businesses. It applies where either:

- the ratepayer occupies only one property and that property has a rateable value of less than £15,000 or
- the ratepayer occupies one main property and other additional properties provided those additional properties have rateable values less than £2,900 and the total value of all the properties remains less than £20,000. Relief will be applied to one property only. The charge will still be applicable on the additional properties (under £2,900).

Details of Small Business Relief

- Qualifying businesses with a rateable value up to £12,000 will not have to pay the supplementary rate and will receive a rate relief of 100%.
- Qualifying businesses with a rateable value between £12,000 and £15,000 will not have to pay the supplementary rate and will receive tapered rate relief.
- Qualifying businesses with a rateable value between £15,000 and £51,000 will not have to pay the supplementary rate (even if you have more than one property)
- If a ratepayer is eligible for charity relief then they receive that relief rather than small business rate relief.
Transitional relief is awarded before the small business rate relief is applied.

The property must meet the qualifying conditions on every chargeable day for which the relief is claimed.

A valuation period is the period of years for which the local non-domestic rating list is in force, and if a ratepayer does not take up occupation of any additional properties they will not need to apply for relief more than once in each valuation period.

Change of Circumstances

Where the ratepayer occupies properties in more than one area and the rateable value of a property outside of the area of the billing authority granting the relief goes up, the ratepayer must notify that billing authority of the increase. This does not require a fresh application but must be made in writing. If the ratepayer is uncertain about which billing authority area any of the properties they occupy are in, they should contact the authority that grants the relief.

If the ratepayer subsequently occupies any other property not mentioned in the application for relief, the local authority must be notified through a fresh application.

Please note that failure to notify the local authority of relevant changes within 4 weeks of the date of change will result in loss of entitlement of relief.

If you need further advice please do not hesitate to contact the Business Rates Office on 01268 882237

CA Bickers

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Business Rates Team Leader
01268 882237
Businessrates@castlepoint.gov.uk

PLEASE DO NOT RETURN THIS INFORMATION SHEET, BUT KEEP AS A GUIDE
Application Form for Small Business Rate Relief rating period 2017/2022

Address of Property:

Please complete the following after reading the attached information sheet:

Full name of ratepayer making the application for Small Business Rate Relief, (stating whether Partnership, Sole Trader, Limited Company etc.). If a partner, please list full names of all the partners. If a partnership or sole trader please give Trading Name:

Home address of the ratepayer, or registered office address if a Limited Company:

The full address of the property for which small business rate relief is sought:

Telephone number:

E-mail address:

Tick box if you wish to view your bill online:

List any other business property(s) in England that the ratepayer occupies, or state none if not applicable:

Cont’d overleaf
(Signature of the ratepayer) .........................................................

(Capacity of person signing) ............................................................

(Date) ..................................................

**Warning** - 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 partnership, he/she is a partner of that partnership,
- a trust, he/she is a trustee of that trust:
- a body corporate, he/she is a director of that body, or
- in any other case, a person duly authorised to sign on behalf of the ratepayer.

**PLEASE NOTE:**

Any change in circumstances that may affect the award should be notified to the council within 4 weeks of the date of change, otherwise entitlement to the relief will be disallowed.

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