

Guidance for the completion of rate relief applications under Local Government Finance and Rating Act 1997 rural rate relief

These notes are aimed to assist you in completing the enclosed application form for rural rate relief.

The scheme - there are two parts to the scheme.

The first is a mandatory relief scheme that allows 100 per cent relief from rate liability from 1 April 2017. This can be awarded to the only post office, the only general store, the only public house, the only petrol filling station, or a food shop in a 'designated rural settlement' with a population not exceeding 3,000.

The rateable value of the property at the beginning of the rating year must not exceed a specified amount. For post offices, general stores and food shops the rateable value must be no more than £8,500, whilst for public houses and petrol filling stations the rateable value must be no more than £12,500.

The second part is a discretionary relief scheme.

The Council may award up to 100 per cent discretionary relief, to any small rural business which is situated in a 'designated rural settlement', if the rateable value does not exceed £16,500. The Council has to be satisfied that the business is of benefit to the local community and that it is reasonable to award relief given the cost to the council taxpayers of the district.

Definitions

A post office is within the meaning of the Post Office Act 1953.

A sole general store must sell food for human consumption (not just confectionery) and general household goods.

A rural food shop must sell food for human consumption (excluding confectionery and food which is served to eat on the premises and hot food which is sold to be taken off the premises). This means premises such as cafes, restaurants, fast food shops and tearooms do not qualify.

A public house must hold a premises license under the Licensing Act 2003 authorising the sale of alcohol.

Petrol filling station means premises where petrol or other automotive fuels are sold retail to the general public for fuelling motor vehicles intended or adapted for use on roads

There is a list of the designated rural settlements at the end of these notes. If your business is not within one of these areas relief cannot be given.

Further advice or information can be obtained from the Non–Domestic Rate Service on **0845 300 5562**.

Please return your completed application form to: **Non-Domestic Rates Section, South Oxfordshire District Council, PO Box 162, Erith, DA8 9DS**

Alternative formats

'You can get our non-domestic rate relief application in alternative formats, upon request. These include large print, Braille, audio cassette, computer disk and email.

Please contact the Non–Domestic Rate Service.

 **0845 300 5562**

 sodc.businessrates@secure.capita.co.uk

Notes to the application form.

Question

Guidance

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| 1 | Please supply the name of the person whom the Council can contact if necessary. |
| 2 | Please supply the trading name of the organisation for which relief is being sought. |
| 3 | Please supply the address to which correspondence should be sent as well as a telephone number if available. We may wish to speak with you or visit the business to help us in processing your application. We will make an appointment if we do need to speak with you. |
| 4 | Please supply the address of the property for which relief is being sought. |
| 5 | The list of rural settlements is at the end of these notes. Please write which settlement the property concerned (i.e. the property referred to in question 4), is in. |

- 6 To qualify the business must be the only such general store, post office, public house or petrol filling station in the settlement. Where for instance there are two post offices within the same settlement, neither can qualify for relief. A post office and a general store within the same settlement can both qualify if they are the only such businesses. A rural food store no longer needs to be the sole such establishment in the settlement.
- 7 Please indicate which category best describes your business. Definitions are listed in the notes above.
- 8 In deciding if your business qualifies as a general store the Council will need to consider all relevant factors. These include the percentage of sales space occupied by the goods, the percentage of turnover and profit generated by those goods and whether their sale is considered to be the most important part of the business. Please supply any evidence you have to substantiate that your business is a general store. Examples of food for human consumption are dairy products, fruit and vegetables, tinned food, bread, meat or fish, frozen food. Examples of general household goods are cleaning products and toiletries.
- 9 Please supply the proportion of your business that is a post office or general store. If it is purely a post office the proportion will be 100%.
- 10 Please tell us the nature of your business, for example, retail outlet, office administration, manufacturing or car maintenance.
- 11 We need to assess the extent to which your business is of benefit to the local community. Please supply evidence of the way(s) you're undertaking fulfils this. Examples could include the provision of a service used by the local community that it would be difficult for them to obtain elsewhere, reduced charges for local groups, or the employment of local people. Please supply the number of people employed for the latter example.
- 12 Please supply any other information you feel will help us to consider your application. This could for example include any action you take to help the environment, or how any relief awarded will be used to benefit the community. We are also interested in seeing evidence of self-help. This could include special promotions, advertising of services, or extended opening hours.

Supporting documents

Item	Guidance
Supporting Documents	If the business does not have any of the required documents please state this next to the item concerned. Sufficient reason may avoid your application being prejudiced by the non-supply of documents.
Declaration	Failure to complete this section will result in the application being rejected and returned to you.

Rural settlements. National non-domestic rates rural rate relief

Parish	Rural settlement
Adwell	Adwell
Aston Rowant	Aston Rowant Kingston Blount Kingston Stert
Aston Tirrold	Aston Tirrold
Aston Upthorpe	Aston Upthorpe
Beckley & Stowood	Beckley
Benson	Preston Crowmarsh
Berinsfield	Berinsfield
Berrick Salome	Berrick Salome
Bix	Roke Bix Lower Assendon Middle Assendon
Brightwell Baldwin	Brightwell Baldwin Brightwell Upperton
Brightwell-cum-Sotwell	Brightwell-cum-Sotwell Mackney
Britwell	Britwell
Chalgrove	Chalgrove
Checkendon	Checkendon Exlade Street
Chinnor	Emmington Henton
Clifton Hampden	Clifton Hampden Burcot
Crowell	Crowell
Crowmarsh	Crowmarsh Gifford Mongewell North Stoke
Cuddesdon & Denton	Cuddesdon Denton
Culham	Culham
Cuxham with Easington	Cuxham Easington
Dorchester-on-Thames	Dorchester-on-Thames
Drayton St Leonard	Drayton St Leonard
East Hagbourne	East Hagbourne
Elsfield	Elsfield

Ewelme	Ewelme
Eye and Dunsden	Dunsden Green
	Playhatch
	Sonning Eye
Forest Hill with Shotover	Forest Hill
Garsington	Garsington
Goring Heath	Coldharbour
	Collins End
	Crays Pond
	Goring Heath
	Hill Bottom
	Whitchurch Hill
Great Haseley	Great Haseley
	Little Haseley
	North Weston
	Rycote
Great Milton	Great Milton
	Milton Common
Harpsden	Harpsden
	Mays Green
Highmoor	Highmoor
	Witheridge Hill
	Satwell
Holton	Holton
Horspath	Horspath
Ipsden	Hailey
	Ipsden
Kidmore End	Cane End
	Chalkhouse Green
	Gallowstree Common
	Kidmore End
	Tokers Green
Lewknor	Lewknor
	Postcombe
	South Weston
Little Milton	Little Milton
Little Wittenham	Little Wittenham
Long Wittenham	Long Wittenham
Mapledurham	Chazey Heath
	Mapledurham
	Nuney Green
	Trench Green
Marsh Baldon	Marsh Baldon
Moulsford	Moulsford
Nettle bed	Crocker End
	Nettlebed
Newington	Newington
North Moreton	North Moreton
Nuffield	Huntercombe End
	Nuffield
Nuneham Courtenay	Nuneham Courtenay
Pishill with Stoner	Maidensgrove
	Pishill

	Russells Water
	Stoner
Pyrton	Pyrton
Rotherfield Greys	Greys Green
	Rotherfield Greys
	Shepherds Green
Rotherfield Peppard	Kingwood Common
	Peppard Common
	Rotherfield Peppard
Sandford-on-Thames	Sandford-on-Thames
Shiplake	Binfield Heath
	Shiplake
Shirburn	Shirburn
South Moreton	South Moreton
South Stoke	South Stoke
Stadhampton	Chiselhampton
	Stadhampton
Stanton-St-John	Stanton-St-John
Stoke Row	Stoke Row
Stoke Talmage	Stoke Talmage
Swyncombe	Park Corner
	Swyncombe
	Cookley Green
Sydenham	Sydenham
Tetsworth	Tetsworth
Thame	Moreton
Thomley	Thomley
Tiddington with Albury	Albury
	Tiddington
Toot Baldon	Toot Baldon
Towersey	Towersey
Warborough & Shillingford	Shillingford
	Warborough
Waterperry	Waterperry
	Woodperry
Waterstock	Waterstock
Watlington	Christmas Common
	Watlington
West Hagbourne	West Hagbourne
Wheatfield	Wheatfield
Whitchurch-on-Thames	Whitchurch-on-Thames
Woodcote	Woodcote
Woodeaton	Woodeaton