

## Guidance for the completion of rate relief applications for small business rate relief

These notes are aimed to assist you in completing the enclosed application form for Small Business Rate Relief (SBRR). If, after reading the information below, you wish to apply for SBRR please complete Part A on the enclosed application and return the form to the business rates section.

Under current regulations, you will no longer need to reapply for the relief on an annual basis. Providing certain criteria are met, you will automatically continue to receive relief in each new valuation period. However, should certain circumstances change, as detailed in these notes you will need to notify the council.

### Notes about Small Business Rate Relief

Relief is only available on occupied properties; there is no relief if the property is vacant.

The scheme is funded by the use of a higher non-domestic rating multiplier to calculate the rate bills of those businesses not eligible for the relief. However, ratepayers of eligible business properties with rateable values between £15,001 and £50,999 do not have to contribute towards the relief and will have their bills calculated using the lower small business non-domestic rating multiplier.

To be eligible for the lower small business rate non-domestic multiplier the property concerned must be shown in the Rating List and must have a rateable value (RV) of less than £51,000 on every day for which relief is actually sought. If a ratepayer ceases to be eligible on a day during the year in question, the relief will cease on that day.

The higher standard multiplier will be paid by:

- all occupiers of property with a rateable value of **£51,000** or higher;
- all owners of empty property (except where exemption applies).

Small business rate relief is available at 100 per cent for ratepayers, with a rateable value up to £12,000, with relief reducing in percentage terms from £12,001 to £15,000.

The relief is only available to ratepayers with either:

- One property with a rateable value of less than £15,000 in England; or
- One main property and other additional occupied properties in England providing these additional properties each have rateable values under £2,900 and the total value of all the properties (including the main property) remains under £20,000. SBRR is only payable on the main property.

If the rateable value, or aggregate rateable value, increases above those levels, relief will cease from the day of the increase.

The Government has introduced additional support for small businesses. For those businesses that take on an additional property 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 on the original property for a period of 12 months provided the £20,000 RV threshold is not exceeded.

Applications should be:

- made on the specified form;
- 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;
- Or can be applied for via the telephone on 0845 300 5562

### **Changes in circumstances**

Should your circumstances change after you have made your initial application, you will need to complete the change of circumstances form enclosed with these notes. For this reason, please ensure that you retain a copy of the form for your records.

You are obliged to notify the council if either of following occurs:

- You occupy a further business property anywhere in England;
- there is an increase in rateable value of a property that you occupy elsewhere in England that you have already notified the council of.

### **Interaction with other reliefs**

- ◆ where a property is eligible for mandatory charitable rate relief and small business rate relief it shall receive charitable rate relief only;
- ◆ where it is eligible for mandatory 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.

Please note that you do not require the services of a rating advisor to obtain small business rate relief. The award of relief is mandatory subject to the statutory criteria.

## **Further Advice on Rate Relief**

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**