

NON-DOMESTIC RATES

Date of Issue:

Account Reference:

SMALL BUSINESS RATE RELIEF

Please read the attached guidance notes before completing this form.

Account Reference	Property Reference	Property Address	Current R.V.	Date of Occupation

You must list below all separately rated non-domestic properties that you are liable for in England:

Property Ref	Property Address	R.V.	Date Occupied

If you occupy more than 2 additional properties, please supply details on a separate sheet.

You must notify us if:

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

You must notify us within 4 weeks of the change occurring.

Please sign and complete the declaration overleaf.

Declaration

Signature of ratepayer (or person authorised to sign - see Notes below): Date:	Capacity of person signing
Contact Telephone Number(s):	Fax Number
E-mail Address:	Home Address
If this property is occupied by a Partnership, please give the names and addresses of all Partners (continue on a separate sheet if necessary)	If this property is occupied by a Limited Company, please give the company registration number and registered address:

Notes

This form must be signed by the ratepayer or a person authorised to sign on their behalf. This means, where the ratepayer is:

- (a) A sole trader - only that person can sign the application
- (b) A partnership - the application must be signed by one or more of the partners
- (c) A limited company or body corporate - a director needs to sign
- (d) A trust - one or more of the trustees must sign

Warning - it is a criminal offence for a ratepayer to give false information when making an application for small business rate relief. You must tell the council straight away if anything changes that could affect your account.

Please return this form to:
South Holland District Council, PO Box 8, Spalding, Lincolnshire, PE11 2QX

Your information will be processed in accordance with the law, in particular the Data Protection Act 1998. The information you provide will only be used for council purposes unless there is a legal authority to do otherwise.

Small Business Rate Relief Guidance Notes

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

Eligibility criteria from 1 April 2017

- 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 or are liable for unoccupied property rates.

Amount of Relief available from 1 April 2017

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.

- Qualifying hereditaments with a rateable value below 12,000 will receive 100% rate relief.
- The amount of relief will decrease on a sliding scale from 100% to 0% where the rateable value is between 12,000 and 14,999.
- All qualifying hereditaments with a rateable value below 51,000 will have their bill calculated using the lower Small Business Rate multiplier (for the chargeable year).

Eligibility criteria from 1 April 2010 to 31 March 2017

- 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 properties remains under 18,000. 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 or are liable for unoccupied property rates.

Amount of Relief from 1 October 2010 to 31 March 2017

The amount of Small Business Rate Relief awarded depends on the rateable value of your property. Following the 2010 revaluation, the Small Business Rate Relief rateable value thresholds were altered with effect from 1 April 2010 as follows:

- Qualifying hereditaments with a rateable value below 6,000 will receive 100% rate relief.
- The amount of relief will decrease on a sliding scale from 100% to 0% where the rateable value is between 6,000 and 11,999.
- All qualifying hereditaments with a rateable value below 18,000 will have their bill calculated using the lower Small Business Rate multiplier (for the chargeable year).

Additional Support

From 1 April 2014 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 for a period of 12 months. Please contact the Business Rates Team on 01775 761161 for more details.

Applications

To claim the relief from 1 April 2012 an application form is not required. If you think you are eligible for a rate relief under this scheme, please contact the Business Rates Team, on 01775 761161.

Applications in respect of the 2010 Rating list effective from 1 April 2010 must be made no later than six months after 31 March 2017.

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.

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.

Changes that you should tell us 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 South Holland area.

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

Further information

This scheme is quite complex, especially if you occupy more than one property. Please contact our Business Rates Team if you require any more information or advice:

Telephone: 01775 761161

Email: businessrates@sholland.gov.uk