

RURAL RATE RELIEF GUIDANCE NOTES

Rural Rate Relief - 1 April 2017

Certain types of properties in a rural settlement with a population of 3,000 or less may be entitled to rural rate relief.

From 1 April 2017 the Government has made changes to the Rural Rate Relief scheme, South Holland District Council are now able to grant 50% mandatory rural rate relief and 50% discretionary rate relief to any food shop, general store, post office, petrol filling station and public house which meets the following criteria: -

- The location is entered on the Rural Settlement Register*
- For a food shop, general store or post office, the property has a rateable value not greater than £8,500
- For a petrol filling station or public house, the property has a rateable value not greater than £12,500
- It is the only business of that type in the same rural settlement

Food shops will be excluded from this particular relief if they are hot food 'takeaways' or are selling food for consumption on the premises, along with the sale of sweets, confectionery, newspapers/magazines, alcohol, mineral waters, fancy goods, toys, household goods etc.

A general store is defined as 'a trade or business consisting wholly or mainly of the sale by retail of both food for human consumption (excluding confectionery) and general household goods'.

* The Rural Settlement Register can be viewed on line at www.sholland.gov.uk, or is available for public inspection at Council Offices, Priory Road, Spalding. The register includes all parishes in South Holland except Crowland, Holbeach, Long Sutton, Pinchbeck, Spalding and Sutton Bridge.

Awards such as this new Rural Rate Relief scheme are required to comply with the EU law on State Aid. Before we are able to verify that you will receive any Rural Rate Relief on your business rates account you will need to complete an application form and a declaration in respect of the De Minimis Regulations for State Aid for the 2017/18 financial year.

Requests for backdating discretionary rate relief will be considered at the discretion of the Council. However, in accordance with the Local Government Finance Act 1988, applications **must be determined within 6 months of the end of the financial year for which the relief is being sought.**

We can also grant a discretionary rural rate relief on certain other occupied property in a rural settlement with a rateable value less than £16,500.

For information regarding the Rural Rate Relief Scheme prior to 1 April 2017 please contact the Business Rates Team for on 01775 761161 or email businessrates@sholland.gov.uk.