



Oadby & Wigston Borough Council
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NON-DOMESTIC RATES APPLICATION FOR SMALL BUSINESS RATE RELIEF

Date of issue

Account ref

Property Ref

Rateable Value £

IMPORTANT - PLEASE READ THE NOTES OVERLEAF AND ALSO THE ATTACHED EXPLANATORY NOTES REGARDING QUALIFICATION FOR THIS RELIEF BEFORE COMPLETING THIS FORM

1(a). Name of the ratepayer making the application for small business rate relief

(b). Valuation period, or partial valuation period for which relief is sought

2. If the application is the first application in the valuation period in respect of a hereditament, give the full address of-

(a). the hereditament for which small business rate relief is sought-

(b). any other hereditament in England the ratepayer occupies-

3. If the application is being made to notify the billing authority of a change in circumstances but the hereditament for which the ratepayer is seeking relief remains unchanged, state -

(a). the hereditament in England which the ratepayer has started to occupy since making their first application for the valuation period-

(b). the date on which the ratepayer started to occupy that hereditament-

4.* I confirm that the hereditaments listed in paragraph 2 are the only hereditaments in England occupied by

OR.

* I confirm that the hereditaments listed in paragraph 3 are the only changes relating to the hereditaments in England occupied by and the date of those changes has been accurately recorded

.....
(Signature of the ratepayer / person authorised to sign)

.....
(Capacity of person signing)

.....
(Date)

*Delete as appropriate

Notes

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. Paragraph 2 must be completed for a first application in a valuation period and paragraph 3 for a fresh application. The appropriate part of the declaration must also be completed and the part which is not applicable deleted.

A valuation period is the period of five years for which a local non-domestic rating list is in force (i.e. the period between revaluations of non-domestic hereditaments) and if the 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.

Small business rate relief can only be claimed for one property. A first application for relief in a valuation period in respect of a property should be made using paragraph 2 (paragraph 3 is not applicable) and all properties in England occupied by the ratepayer must be listed. Where the ratepayer starts to occupy a new property after making an application but wishes to continue receiving relief in respect of the same property, a fresh application must be made by completing paragraph 3 (paragraph 2 need not be completed). It should be noted that, for any particular day, the billing authority will disregard the ratepayer's occupation of an additional property in England where—

(a) its rateable value shown in the local non-domestic rating list for that day is not more than £2,599; and

(b) the aggregate rateable value on that day of all the properties the ratepayer occupies in England is not more than £25,499 (where the property for which relief is sought is situated in Greater London) or £17,999 (where the property for which relief is sought is situated outside Greater London).

Therefore, if the ratepayer occupies more than one property, their entitlement to relief is dependant on the rateable values of the other properties they occupy. Where the ratepayer occupies properties in more than one area, if 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 done in writing.

If the ratepayer is uncertain about which billing authority area any of the properties they occupy is in, they should contact the authority which grants the relief.

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) a partnership, a partner of that partnership;

(b) a trust, a trustee of that trust;

(c) a body corporate, a director of that body, and

in any other case, a person duly authorised to sign on behalf of the ratepayer.

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

SMALL BUSINESS RATE RELIEF

EXPLANATORY NOTES

The following details apply to rates due with effect from 1st April 2010.

WHO QUALIFIES ?

The relief is available to ratepayers who **OCCUPY** either :-

ONLY ONE PROPERTY in England and this property has a **RATEABLE VALUE OF LESS THAN £18,000** (or £25,500 if within Greater London)

Or,

ONE MAIN PROPERTY AND OTHER ADDITIONAL PROPERTIES in England, providing (a) those **ADDITIONAL PROPERTIES EACH HAVE A RATEABLE VALUE OF LESS THAN £2,600** and, (b) the **TOTAL RATEABLE VALUE OF ALL THE PROPERTIES**, including the main one, is **LESS THAN £18,000** (or £25,500 if the property for which relief is sought is within Greater London). In these circumstances, relief is only allowed on the main property.

HOW MUCH RELIEF WILL BE ALLOWED ?

The level of relief to be allowed is as follows :-

Where the **RATEABLE VALUE** of the relevant property is **BELOW £6,000, 50% RELIEF** (increased to 100% for period 01/10/2010 to 30/09/2011) **WILL BE ALLOWED**. The bill will also be calculated using the small business multiplier (for 2010/11 and 2011/12 years this is 0.7p in the £ less than the full multiplier).

Where the **RATEABLE VALUE** of the relevant property is **BETWEEN £6,000 AND £11,999, THE RELIEF WILL REDUCE FROM 50% TO NIL** (extended to 100% to nil for period 01/10/2010 to 30/09/2011) **ON A SLIDING SCALE OF 1% FOR EVERY £120 OF RATEABLE VALUE**. Again the bill will also be calculated using the small business multiplier.

Where the **RATEABLE VALUE** of the relevant property is **BETWEEN £12,000 AND £17,999** (or £25,499 if within Greater London), **THE BILL WILL BE CALCULATED USING THE SMALL BUSINESS MULTIPLIER**.

If a ratepayer qualifies for relief on their main property, the additional properties will **not** attract any relief.

WHAT OTHER CONDITIONS APPLY TO QUALIFY FOR THIS RELIEF ?

An application for Small Business Rate Relief needs only to be made once for the lifetime of a Rating List (5 years) and this can be made up to 6 months after the end of that List. If a ratepayer becomes eligible due to a back-dated alteration in the rateable value of their property, an application can be made to back-date the relief to the effective date of the alteration up to six months after the end of the Rating List .

WHAT ARE THE RATEPAYER'S RESPONSIBILITIES ?

A RATEPAYER MUST INFORM THE COUNCIL OF ANY CHANGES WHICH MAY AFFECT THEIR ENTITLEMENT TO RELIEF WITHIN 4 WEEKS OF THE EFFECTIVE DATE OF THE CHANGE. These changes are where :-

- (a) the ratepayer occupies an additional property after completing the original application (a fresh application must be made if the ratepayer would still be eligible for the relief), and
- (b) if a ratepayer occupies properties in more than one area, the rateable value of a property which is outside of the area of the Council granting the relief increases (does not require a fresh application but must be done in writing).

IF NOTIFICATION IS NOT RECEIVED WITHIN 4 WEEKS, THE RELIEF WILL BE CANCELLED FOR THE PERIOD STARTING WITH THE EFFECTIVE DATE OF THE CHANGE AND ENDING ON THE DATE WHEN NOTIFICATION IS RECEIVED. If, after the change of circumstances, the ratepayer is no longer entitled to relief, the relief will be cancelled from the effective date of the change.

HOW DOES THE SMALL BUSINESS RELIEF INTERACT WITH OTHER RATE RELIEFS ?

If a property is eligible for mandatory charitable rate relief (80%) and small business relief, then it will receive charitable relief only.

Any Transitional Relief or Supplement is applied before small business rate relief is applied.