



Date:

Reference No

Dear Sir / Madam

National Non-Domestic Rates – Application For Small Business Relief/ Inclusion in “Buffer Zone” 2007 onwards

Please read the notes overleaf before completing the application form.

1. (a) Address of rated property for which small business rates relief is sought.

(b) Rateable value of rated property.

Address(es) of other business premises owned within England. (Please also state reference numbers, rateable values and whether the property is empty or occupied by yourself. If you pay business rates to another council for these please enclose a copy of your bill).

2. If the application is being made to notify the billing authority of a change in circumstances but the rated property for which the ratepayer is seeking relief remains unchanged, state –

(a) the rated property 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 rated property –

* I confirm that the rated properties in No 1 are the only rated properties in England occupied by

(Please amend ratepayer’s name shown if incorrect) _____

OR

* I confirm that the changes listed in No 2 are the only changes relating to the rated properties in England occupied by

(Please amend ratepayer’s name shown if incorrect) _____
And the date of those changes has been accurately recorded.

(Signature of Ratepayer/person authorised to sign)

(Capacity of person signing)

(Date)

(telephone number, fax number, and e-mail address of ratepayer if applicable)

*Delete as appropriate

Notes

You must complete this application form for 2007 onwards, even if you have been granted relief for an earlier year.

Also, to qualify for the relief, an assessment must have a rateable value in the local rating list, as at the 1st April of the year of the application. If the rateable value enters the rating list after the 1st April, relief may not be applied for in the tax year. However an application can be made the following tax year. This changed with effect from 1st April 2009 at which point relief can be applied for even if the assessment was not in the rating list at 1st April 2009.

There is also no entitlement to small business rate relief at the date an assessment has been split or merged, or reconstructed after the 1st April of the year of application. However an application can be made the following year. This also changed with effect from 1st April 2009, therefore an application can be made for relief even if a property has been split, merged or reconstructed after 1st April 2009.

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 1 must be completed for a first application in a valuation period and paragraph 2 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 rated properties) 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 1 (paragraph 2 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 2 (paragraph 1 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 no more than £2,199; changing to £2,599 with effect from 1st April 2010. and
- (b) the aggregate rateable value on that day of all the properties the ratepayer occupies in England is not more than £21,499 (where the property for which relief is sought is situated in Greater London), changing to £25,499 with effect from 1st April 2010 or £14,999 (where the property for which relief is sought is situated outside Greater London), changing to £17,999 with effect from 1st April 2010.

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.

For further information on this scheme please visit our website at www.highpeak.gov.uk or www.mybusinessrates.gov.uk.