

APPLICATION FOR SMALL BUSINESS RATE RELIEF

1 April 2010 to 31 March 2015

Date of Issue:

		/			/				
--	--	---	--	--	---	--	--	--	--

Account No:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Property Ref:

--	--	--	--	--	--	--	--	--	--	--	--

Rateable Value:

--	--	--	--	--

PLEASE READ THE GUIDANCE NOTES ATTACHED TO THE FORM BEFORE YOU FILL IT IN.

PART ONE:

<p>Ratepayer's Name and Address:</p>

Ratepayer's contact details:

Telephone No: _____

Email Address: _____

Facsimile No: _____

PART TWO: Property Details

<p>Address of hereditament for which rate relief is claimed:</p>
<p>Date you would like relief to start: _____</p>

Details of any other business properties in England occupied by ratepayer.

Address	R V
	£
	£
	£
	£

Please complete this form and the declaration before returning to the address below.

WEST SOMERSET COUNCIL
 West Somerset House Killick Way Williton Taunton TA4 4QA
 T 01643 703704 F 01984 633022 DX 117701 WILLITON
 E customerservices@westsomerset.gov.uk W www.westsomersetonline.gov.uk

PART THREE:

Changes in circumstances:

Please use this part of the form to inform us of any changes that occur between now and 31 March 2015.

I now occupy additional properties in England. The address and date(s) I started to use them are as follows

_____	____/____/____
_____	____/____/____
_____	____/____/____

Declaration

- **I confirm that the properties listed in Part Two are the only properties in England occupied by (insert name of ratepayer)**

OR

- **I confirm that the changes listed in Part Three are the only changes relating to the properties in England occupied by (insert name of ratepayer)**

and the date of those changes has been accurately recorded.

(• delete as appropriate)

Signature of the ratepayer/person authorised to sign (see guidance notes)

Capacity of person signing

Date

GUIDANCE NOTES FOR SMALL BUSINESS RATE RELIEF APPLICATIONS

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. Part 2 must be completed for a first application in a valuation period and Part 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 business premises). 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 Part 2 (Part 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 Part 3 (Part 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 dependent 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.

WEST SOMERSET COUNCIL
West Somerset House Killick Way Williton Taunton TA4 4QA
T 01643 703704 F 01984 633022 DX 117701 WILLITON
E customerservices@westsomerset.gov.uk W www.westsomersetonline.gov.uk