

## Council Tax & Non-Domestic Rates

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### SMALL BUSINESS RATE RELIEF (SBRR)

From 1 April 2005 if you occupy a property(ies) with a rateable value of less than £15,000 you may be eligible for Small Business Rate Relief (SBRR).

#### Outline of the scheme

Eligible businesses with a rateable value of less than £5,000 will get 50% relief. If your business has a rateable value between £5,000 and £9,999, this relief will decrease on a sliding scale of 1% for every £100 above £5,000.

The scheme is funded by a supplement to the business rate bill of those businesses not eligible for the relief.

Businesses that have a rateable value of between £10,000 and £14,999 may be eligible to pay their business rates without this supplement included. This is known as the 'buffer zone'.

**If you think you qualify, an application must be made in writing. Therefore please complete the application form located on the back of this letter.**

#### Eligibility Criteria

In order to qualify for relief and/or the reduced multiplier you must satisfy the following:

- \* You must only occupy one business property (hereditament) in England; or
- \* You must occupy one main property in England and other additional business properties providing that those additional properties have a rateable value of less than £2,200. If the combined total rateable value of all properties is more than £14,999 there will be no entitlement to relief. Any relief will be awarded against the main property only. Any additional properties will not qualify for Small Business Rate Relief.  
And
- \* The rateable value must be less than £15,000 on 1 April 2005. You can find out details of the new rateable value of your business on the Valuation Office Agency website at [www.voagov.uk](http://www.voagov.uk).

The relief is calculated on a daily basis. If you no longer meet the criteria for Small Business Rate Relief, it will end on the day your circumstances change.

You can apply for small business rate relief up to six months before the start of the new financial year and up to six months after the financial year ends.

**If you think you may qualify please complete and return the application to the address at the top of this letter.**

**A Fletcher**  
Head of Revenues



INVESTABLE PEOPLE



# APPLICATION FOR SMALL BUSINESS RATE RELIEF 2008/10

Reference number (as shown on you bill)

Name and Correspondence address of ratepayer   
Contact Telephone Number\*\*

(\*\* You do not have to supply this but it may help us process your application more quickly.)

The address for which relief is being claimed.

Other business addresses occupied by the ratepayer (if you have more than 3 additional properties, please provide details on a separated sheet). 1.

2.

3.

I confirm that the hereditaments listed above are the only hereditaments \* in England occupied by ..... (inset name of ratepayer)  
Signature of ratepayer.....  
Capacity of person signing..... Date...../...../.....

**It is a criminal offence for a ratepayer to give false information when making an application for small business rate relief.**

\* no account shall be taken of any other hereditament the ratepayer occupies in England where -  
(I) The rateable value of each such hereditament shown in the local non-domestic rating list for that day is not more than £2,199;  
and  
(II) The aggregate rateable value of all the hereditaments the ratepayer occupies in England, including the hereditament for which relief is sought is not more than £14,999.  
**Warning** - The application must be signed by the ratepayer. Where for example, the ratepayer is a company or partnership, it should be signed by a director of that company or one of the partners and the person signing should state his/her capacity.