

# Small business rate relief (SBRR) application

Please read the enclosed **Summary of the Small Business Rate Relief Scheme and Notes** carefully before completing this application form.

## Paragraph 1 (Please complete this section in full)

Account Number (Shown on the front of your Non-Domestic Rates Bill)

Period of Claim: From:  To:   
(This is the valuation period for which relief is sought)

Name of Ratepayer (Print Name)

Address of Ratepayer (including postcode)  
  
  
  
 postcode

Telephone Number  Facsimile Number

Email Address

If this Application is the first application in the valuation period in respect of a hereditament (property) please complete **paragraph 2** and complete and sign the declaration at **paragraph 4** below.

## Paragraph 2

The hereditament (property) for which small business rate relief is sought  
  
  
  
 postcode

Please provide details of any other non-domestic hereditament(s) (properties) you occupy in England (including postcodes)

Is the property open for trading ? YES/NO  
(Please circle where appropriate)

Is the property in use for storage of goods? YES/NO  
(Please circle where appropriate)



# Small business rate relief (SBRR) application

If this Application is to notify the Council of a change in circumstances since your first application in the Valuation List Period, but the hereditament (property) for which you are seeking relief remains unchanged, please complete **paragraph 3** and complete and sign the declaration at **paragraph 4** below.

## Paragraph 3

The address of the premises SBRR has been granted for

postcode

Address of the hereditament (property) in England which you have started to occupy since making the first application

postcode

Provide the Property Reference Number (shown on your Business Rates bill) and the Current Rateable Value

Ref	RV
-----	----

The date on which you started to occupy that hereditament (property)

## Paragraph 4, Declaration

\*I confirm that the hereditaments (properties) listed in paragraph 2 are the only hereditaments (properties) occupied by (insert name of ratepayer) .....

**or**

\*I can confirm that the changes listed in paragraph 3 are the only changes relating to the hereditaments (properties) in England occupied by (insert name of ratepayer) .....

and the date of those changes has been accurately recorded.

**\*Delete as appropriate**

Signature of Ratepayer  
or person authorised to sign on behalf of the ratepayer

Print Name

--	--

Capacity of Person signing (eg owner, tenant, agent, director) Date

--	--

Please complete the application form and return to the address on the back page as soon as possible so that the Council can assess your entitlement.

**WARNING** – It is a criminal offence for a ratepayer to give false information when making an application for small business rate relief. Failure to report a change of circumstances within 4 weeks will result in the loss of small business rate relief.

## Notes

### **Important: These notes form part of the application form**

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 for which a local non-domestic rating list is in force (i.e. the period between valuations of non-domestic hereditaments {properties}) and if the ratepayer does not take up occupation of any additional properties they may not need to apply for relief again. If they have made an application in respect of one valuation period and the conditions for relief which apply on the first day of a new valuation period are satisfied, their existing application in respect of the earlier valuation period will count as an application in respect of the new valuation period. In such cases, ratepayers do not need to make a fresh application in respect of the new 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 (the Council) 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 £2,899; **and**
- b) the aggregate rateable value on that day of all properties the ratepayer occupies in England is not more than £27,999 (where the property for which relief is sought is situated in Greater London) or £19,999 (where the property for which relief is sought is situated outside Greater London).

Therefore, if ratepayers occupy 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 the area of the billing authority (the Council) granting the relief goes up, the ratepayer must notify that billing authority (the Council) 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 (SBRR) application

## Summary of the small business rate relief scheme (SBRR)

### Eligibility Criteria

Small Business Rate Relief (SBRR) has two elements where the qualifying criteria are met. A reduction in the amount payable where a business occupies a property with a rateable value of £15,000, and the application of a lower non-domestic rating multiplier where a business occupies a property with a rateable value of less than £51,000. **SBRR is not available for unoccupied properties.** SBRR is only available to a ratepayer with either:

- a) One property with a rateable value of less than £51,000, or
- b) one main property and other additional properties in England providing those additional properties each have rateable values of less than £2,900 and the total value of all the properties (including the main property) remains under £28,000. SBRR is only payable on the main property.

The rateable values are those applying on 1st April of the relevant financial year and on every day for which the relief is claimed.

### Reductions that apply

Eligible properties with rateable values of less than £12,000 will be entitled to 100% relief. Eligible properties with a rateable value of more than £12,000 but less than £15,000 will receive rate relief on a decreasing sliding scale - up to a rateable value of £14,999. Eligible properties with a rateable value from £15,000 to £50,999 will not get rate relief. However they will qualify to have their bill calculated using the lower small business non-domestic rating multiplier.

### Registration and Application

The ratepayer must apply in writing to the Council using a specified form for each valuation period. A valuation period is the period for which a non-domestic rating list is in force. If the ratepayer does not take up occupation of any additional properties during the period then they will not need to apply for relief more than once in each valuation period.

This form may be used by the ratepayer for a first application for SBRR in a valuation period in respect of a property (paragraphs 1, 2 and 4 should be completed) or for a fresh application that is required because the ratepayer has taken up occupation of an additional property (paragraphs 1, 3 and 4 should be completed). Claims should be submitted as soon as possible and, at the very latest, by 30th September of the financial year to which it relates.

### Change of Circumstances

The ratepayer **must** notify the Council of particular changes in circumstances that may affect their entitlement to the relief, **within 4 weeks** starting on the day after the change occurred. These changes are:-

- a) Where there are increases in the rateable values of properties occupied by the ratepayer which are not in the area of the Council granting small business rate relief, these changes will have to be notified **in writing** to the Council granting the relief; and
- b) Where the ratepayer comes into occupation of any property that is not mentioned in their first application for relief, these changes will have to be notified through a fresh application for Small Business Rate Relief. Should a ratepayer take on an additional business premises that would cause them to no longer meet the eligibility criteria, they will be allowed to retain the Small Business Rate Relief on their original property for a period of one calendar year from the date that they took the additional property.

Failure to notify the Council will mean that the ratepayer would no longer be entitled to the relief. If the ratepayer notifies the Council after the 4 week period, the ratepayer would lose the relief from the day after the date of the change until the day on which the Council is notified.

For further information please visit the Department for Communities and Local Government website at [www.communities.gov.uk](http://www.communities.gov.uk) or contact the Business Rates Section on the telephone number below.

### Finance Directorate, Business Rates Section

The Woolwich Centre, 35 Wellington Street, Woolwich SE18 6HQ

Telephone: 020 8921 5906/5221

Switchboard: 020 8854 8888

Email: [business-rates@royalgreenwich.gov.uk](mailto:business-rates@royalgreenwich.gov.uk)