

Small Business Relief Form for 2010/11 to 2015/16

Name		Contact	Business Rates
Address		Direct line	01684 272034
		Account ref	
		Date	

Part 1

Your full business name		Telephone number	
fax number		Email address	
Please confirm your address if different from above.			

Part 2

Complete this section if you wish to claim Small Business Relief

The property for which Small Business Relief is sought –	
Do you occupy the property? Please answer Yes or No If the property is empty /unused you must answer NO .	<input style="width: 100px; height: 30px;" type="text"/>
Do you currently occupy other business rated properties in England? Please answer Yes or No . If you are a partner in another business you must answer Yes .	<input style="width: 100px; height: 30px;" type="text"/>

If you have answered Yes, please give details below of the other properties you occupy and the Business Names under which you are trading? Please give any rate references you may hold.

Business Name			
A/c reference			
Address			
Post code			

If you occupy more than three properties please let us have details on a separate sheet of paper.

Part 3**Complete this section to tell us about changes in circumstances**

You need to complete this part of the form if you are notifying Tewkesbury Borough Council of a change in circumstances. This could be because you have started to occupy another property or you already occupy another property and the Rateable Value has increased. You should notify us within 4 weeks of the change. If not applicable please strike through.

You have started to occupy and pay rates on an additional property in England. Please give the business name and address of the property in the box opposite.

The account reference.

The date on which you started to occupy that property.

If you occupy a property outside of the Tewkesbury Borough Council area and the Rateable Value has increased. Give the address of the property.

The account reference.

The new Rateable Value

£

The date of the change

Part 4**The Declaration**

The information you provide on this form is subject to the provisions of the Data Protection Act 1998. The proper details may be shared with other departments within the Council and Central Government agencies and departments in accordance with the provisions of the Act.

I confirm that the properties listed in **part 2** are the only properties in England occupied by

Signature of ratepayer

Please print full name

Or, I confirm that the changes listed in **part 3** are the only changes relating to the properties in England occupied by

Signature of ratepayer

Please print full name

and the date of the changes has been accurately recorded.

Capacity of the person signing

Date

Important Notes Which You Must Read

This form may be used for a first application for small business 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-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 a valuation period.

Small business 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 to 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 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 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 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.

Where relief is granted it is a condition of the ratepayer's entitlement to small business relief that the billing authority is notified, in writing, about prescribed changes in circumstances. This must be done within four weeks, starting on the day after the change occurred. These are:

- (a) the ratepayer taking up occupation of a property they did not occupy at the time of making application their application for relief; and**
- (b) an increase in the rateable value of a property occupied by the ratepayer in an area other than the area of the billing authority which granted the relief.**