# buggyBedford Borough Council

 Local Taxation Office, Borough Hall, Cauldwell Street, Bedford, MK42 9AP

 **www.bedford.gov.uk/businessrates**

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National Non-Domestic Rates - Small Business Rate Relief Scheme

From 1st April 2017

Explanatory Notes

Please read these notes carefully before completing the Application Form. These notes are intended to give a helpful outline of the Small Business Rate Relief Scheme, but they should not be regarded as a complete guide to the law.

**What Small Business Rate Relief is available?**

* Eligible properties with a rateable value less than £12,000 receive 100% rate relief. This percentage decreases on a sliding scale where the rateable value is above £12,000 and up to a rateable value of £14,999. In addition the rate bill will be calculated using the lower Small Business Non-Domestic Rating multiplier rather than the Non-Domestic Rating Multiplier.
* Eligible properties with a rateable value between £15,000 and £50,999 will not receive a percentage reduction but their rate bill will be calculated using the Small Business Non-Domestic Rating Multiplier rather than the Non-Domestic Rating Multiplier.

 **What is the Eligibility Criteria?**

The property must meet the criteria on every day for which eligibility is claimed.

The property has a rateable value within the thresholds above.

The relief is only available to ratepayers who occupy either

* + only one non domestic property in England, or
	+ one main property and other additional properties providing those additional properties have Rateable Values less than £2,900 and the total Rateable Value of all the properties must be less than £20,000 outside Greater London. Relief is only available on the main property and not the additional properties.

Small Business Rate Relief is not available to ratepayers who are receiving either mandatory Rural Rate Relief or mandatory Charitable Relief.

**How to apply for Small Business Rate Relief?**

Please complete the application form and return the completed form to Bedford Borough Council.

If you do not take up occupation of any additional properties you will not need to reapply for relief each year but must still inform us of any changes in your circumstances that may affect entitlement (see overleaf).

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 partnership** - a partner of that partnership; **a trust** - a trustee of that trust; **a body corporate** - a director of that body; and **in any other case** - a person duly authorised to sign on behalf of the ratepayer. The person signing should state the capacity in which they are signing.

The deadline to submit an application for relief in respect of the financial years 2010/11 to 2016/17 is 30 September 2017.

If the rateable value is altered so that a property comes within the rateable value threshold, applications can be accepted up to six months after the date of notification of the alteration.

**How is the bill calculated?**

Small Business Rate Relief is applied to one property only.

The rateable value threshold (under £20,000 outside London) is based on the location of the eligible property, not the location of the additional properties.

Small Business Rate Relief is applied to the bill for each day of eligibility. As soon as a ratepayer fails to meet the criteria for Small Business Rate Relief, entitlement to this relief ceases.

For properties subject to the transitional arrangements, transition is applied before the Small Business Rate Relief is applied.

**What changes must I notify the Council of?**

 You must notify the Council if either

* + you take up occupation of a property that you did not occupy at the time of making application for the relief.

or

* + there is an increase in the Rateable Value of a property occupied by the ratepayer in an area other than Bedford Borough Council.

You must notify the Council within 4 weeks of the change happening. If this happens, so long as the changes do not otherwise affect your entitlement, the relief will continue uninterrupted.

Failure to notify the Council within this time period will result in the relief being cancelled from the day of the change. Should you still be entitled to the relief it will only be reapplied from the day that Bedford Borough Council is notified of the change in circumstances.

**Who pays for the Small Business Rate Relief scheme?**

The scheme aims to redistribute the rates burden and, therefore, the additional cost of the scheme is paid for by a small supplement on the Rate Multiplier for all properties that do not qualify for Small Business Rate Relief.

**Where can further information be obtained?**

Further information is available at **www.bedford.gov.uk/businessrates**

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**National Non-Domestic Rates - Small Business Rate Relief**

|  |  |
| --- | --- |
| Property Ref |  |
| Person Ref |  |
| Account |  |
|  |  |
| Rateable Value |  |
|  |  |
|  |  |

Address of Property:

Please read the attached Guidance Notes before completing this application form.

If your application is successful your entitlement will continue unless your circumstances should change. Please see the details in the accompanying notes as to what changes you will need to notify the Council of.

**APPLICATION FOR SMALL BUSINESS RATE RELIEF**

To apply for Small Business Rate Relief, please complete Sections 1 to 4 of this application form in BLACK INK and BLOCK CAPITAL LETTERS, and return the completed application form to Bedford Borough Council.

**1. FULL POSTAL ADDRESS OF PROPERTY ON WHICH SMALL BUSINESS RATE RELIEF IS BEING CLAIMED:**

1. **FULL NAME OF RATEPAYER (and ADDRESS if different to the address above) :**

 (In the case of partnerships please provide the full name of all partners)

 Telephone

 Email

**3A. I wish to claim Small Business Rate Relief from / /**

**3B. Is the property in Section 1 the only Non-Domestic property in England occupied by the ratepayer(s) named in Section 2 from the date detailed in 3A above.** (Please tick one)

|  |  |
| --- | --- |
|  | **YES, go to Section 4** |
|  | **NO, go to Section 3C** |

**3C. If the answer to 3B is NO, please list the full addresses, including the post code, of all other Non Domestic properties occupied in England. (Attach a separate sheet of paper if necessary) and then go to Section 4.**

**4. DECLARATION**

**I apply for Small Business Rate Relief in respect of the property shown in Section 1.**

**I confirm that the properties listed above are the only non-domestic properties in England occupied by the ratepayer shown in Section 2.**

**I undertake to notify the Local Taxation Office of any change of circumstances that may affect my entitlement to a reduction under the Small Business Rate Relief scheme.**

**I understand that it is a criminal offence for a ratepayer to give false information when making an application for Small Business Rate Relief or any other rate relief.**

**Signature of Ratepayer/person authorised to sign** (see\*\* below)

……………………………………………………………………….….… Date….…./…..…./…….

**Capacity of the person signing**……………………………………………………………………

Telephone Number (in the event of any query)………………………………………...

\*\*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 partnership, a partner of that partnership; a trust, a trustee of that trust; a body corporate, a director of that body, and in any other case, a person duly authorised to sign on behalf of the ratepayer.

DATA PROTECTION

Personal information held for Council Tax purposes will be held and used in accordance with the requirements of the Data Protection Act 1998.  To assist the Council in the prevention and detection of fraud so that it can protect the public funds it administers, the Council may use information provided for Non Domestic Rate purposes within this Authority for data matching purposes.  It may also data match information provided for Non Domestic Rate purposes with other public bodies that regulate, administer or are in receipt of public funds for the purposes of the prevention and detection of fraud.