



Treasury Services
C/O Intake Services Parker Lane Offices Burnley BB11 2BY

Telephone: 01282 661661
24 Hr Payment Line: 01282 661661 Option 1

Ask For: Local Taxation
My Ref:
Date:

National Non Domestic Rates Liability

SMALL BUSINESS RATE RELIEF

This application form should be used to apply for Small Business Relief, or to notify us if you have occupied any other business premises (in England) not already mentioned on your original application.

Please complete all relevant sections. Section 2 should be completed for a new application. Alternatively, Section 3 should be completed for a change in circumstances.

Changes in Circumstances MUST be notified to the authority within **FOUR WEEKS** after the date of change. **Failure to do this WILL result in a loss of relief:**

- 1) Any new business premises occupied (anywhere in England), that was not already mentioned on your original form – Please complete a fresh application form (section 3)
- 2) Any Rateable Value change of any business premises outside the Pendle area – Please notify us of these details (including the new Rateable Value) in writing

Please note that it would also be helpful to inform us of any Rateable Value change of any business premises within the Pendle area, as this could affect your entitlement (however, this is not a statutory requirement).

Yours sincerely,

Local Taxation Section

SECTION 1 (Organisation Details & Valuation Period)

Please State Type of Business (Tick)

Other, give details below

Sole Trader		Joint Ratepayers	
Partnership		Limited Company	

Ratepayers no longer need to apply for relief for each separate financial year. This form covers the period 1 April 2023 - 31 March 2026 (unless circumstances change). If you wish to claim for a period other than this, please state the relevant dates below:-

Exact dates for which relief is applied for - _____

SECTION 2 (First Application)

Property relief is being applied for (as stated on page 1):

Full postal address of the property, including post code

RE:

Full correspondence address, including post code (If different from property)

Please provide below details of any **other** business premises in England, for which you have a non-domestic rate liability (please continue on a separate sheet if necessary). If you have no other business premises, please state NONE.

Full Postal Address, including post code If the address is <i>not</i> within the Pendle area, please include a copy of your rates bill as proof	Rates Reference Number As shown on your rates bill	Rateable Value As shown on your rates bill	Is the property occupied or vacant? Please indicate

SECTION 3 (Changes In Circumstances)

if you are already in receipt of Small Business Relief, please use this section to inform us of any new business premises (anywhere in England) that you have OCCUPIED (that was not mentioned on your original application):-

Full Postal Address, including post code If the address is <i>not</i> within the Pendle area, please include a copy of your rates bill as proof	Rates Reference Number As shown on your rates bill	Rateable Value As shown on your rates bill	The date the property was occupied

SECTION 4 (Declaration) *delete as applicable

It is a criminal offence to give false information when making an application for Small Business Rate Relief.

*** I confirm that the hereditaments (business premises) listed above are the only hereditaments in England occupied by:-**

OR

*** I confirm that the change listed in paragraph (section) 3 is the only change relating to the hereditaments (business premises) in England occupied by:-**

and the date of the change has been accurately recorded.

Signature: (of ratepayer/person authorised to sign)	Print Name:	Date:
Capacity In Which Signed: <i>(can only be sole trader, partner, director of company – see attached notes):</i>		

Daytime Telephone Number:	Fax Number:	e-mail address:
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Small Business Relief (Explanation)

Provided a completed application form is received, eligible businesses with rateable values of £12,000 and below will get a 100% rate relief on their liability. This relief will decrease on a sliding scale of 1% for every £30 of rateable value over £12,000, up to £15,000. In addition, such businesses will have their bill calculated using the small business multiplier. Businesses with rateable values over £15,000, and up to £51,000 will have their bill calculated using the small business multiplier only.

The relief is available to ratepayers who *occupy*:

- only one business property in England, or
- one main business property and other additional business properties, providing the additional properties have individual rateable values of less than £2,900 **and** the combined rateable value of all the properties is under £20,000. Empty properties are discounted for this purpose. In addition, empty properties cannot qualify for relief. If the ratepayer is in occupation of more than one property, then only one property will qualify for the relief.

This form may be used for a first application for small business rate relief in a valuation period in respect of a property or a fresh application that is required because the ratepayer has taken up occupation of an additional property. Paragraph (section) 2 must be completed for a first application in a valuation period and paragraph (section) 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 three years for which a local non-domestic rating list is in force (i.e. the period between revaluations of non-domestic hereditaments) and if ratepayers do 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 on the first day of the 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 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 (section) 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 (section) 3 (paragraph 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 £2,899; 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 depends on the rateable values of the other properties they occupy. Where ratepayers occupy properties in more than one area, if the rateable value of a property outside the area of the billing authority granting relief goes up, they must notify that billing authority of the increase. This does not require a fresh application but must be done in writing.

If ratepayers are 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 making an application for small business rate relief.