

## What is Small Business Rate Relief?

Small Business Rate Relief is a new relief available from 1 April 2005. From 1 April 2010 eligible businesses with rateable values below £6,000 will get 50% rate relief on their liability and have their liability calculated using the lower small business non-domestic rating multiplier. This relief will decrease on a sliding scale of 1% for every £120 of rateable value over £6,000 up to £11,999.

Eligible businesses with rateable values between £12,000 and £17,999 will have their liability calculated using the lower small business non-domestic rating multiplier.

## What is a Valuation Period?

A Valuation Period is the period of five years for which a Local Non-Domestic Rating List is in force (ie the period between revaluations of non-domestic 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 each valuation period.

## Is my business eligible for relief?

You can qualify for Small Business Rate Relief if you occupy only one property and the rateable value is less than £18,000 on the first day of the chargeable year.

Or

You occupy more than one property and the combined rateable value is less than £18,000 and only one property has a rateable value greater than £2,599. The property with the highest rateable value only will qualify for the lower small business non-domestic multiplier.

## When must I apply?

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.

Part 1 must be completed for a first application in a valuation period and Part 2 for a fresh application. The appropriate part of the declaration must also be completed and the part which is not applicable deleted.

**You must submit your application for the relief within six months of the end of the valuation period. The 2005-2010 valuation period ends on 31 March 2010 and applications for relief for that valuation period must be received before 30 September 2010. A current valuation period starts on 01 April 2010 and ends on 31 March 2017. Applications for relief for the new valuation period must be received before 30 September 2017.**

Where relief is granted, certain changes in circumstances will need to be notified to the billing authority by the ratepayer. These are:

- The ratepayer taking occupation of an additional property they did not occupy at the time of the original application for relief. These changes will have to be notified through a fresh application for relief: and
- Increases in the rateable value of a property occupied by the ratepayer which is not in the area of the billing authority granting relief. These changes will have to be notified in writing.

Failing to notify the Authority within 4 weeks starting the day after the date of change will mean that you will lose relief from the day after the date of the change until the day on which the Authority is notified.

## Penalties

Section 43(4D) of the Local Government Finance Act 1988 makes it a criminal offence for a ratepayer to give false information when making an application for Small Business Rate Relief.

## Data Protection

The information given on this form may be held on computer. If so, it will be subject to the provisions of the Data Protection Act 1998. It may be checked against other information held.

## Further details

Further details of this scheme, and other information relating to Business Rates are available on the [mybusinessrates.gov.uk](http://mybusinessrates.gov.uk) website. You can also contact the Business Rates team on 01942 828632.

# Small Business Rate Relief Application Form

Ratepayers name and address:	
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Correspondence name and address (if different from above):	
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Valuation period for which the relief is sought. See the section 'When must I apply' on the guidance sheet.

Start

/ /

End

/ /

## Part 1

Is this the first application in the valuation period in respect of business premises?

Yes

☐

No

☐

Go to part 2.

Please tell us the premises for which rate relief is sought.

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Any other property in England that you have a business rate liability for.

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## Part 2

Is the application being made to notify the billing authority of a change in circumstances, but the business premises for which the ratepayer is seeking relief remains unchanged?

Yes

☐

No

☐

Go to part 3.

Please tell us the property in England which the ratepayer has started to occupy since making their first application.


The date the ratepayer started to occupy that property:

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## Additional Information

Please tell us anything else that you think may help us process your application.

## Part 3 Declaration

I certify that to the best of my knowledge and belief the information I have given is correct.  
It is a criminal offence to give false information when making an application for Small Business Relief. **You must tell us if your circumstances change after making this application.**

\*Please delete as appropriate

**\*I confirm that the premises in Part 1 are the only premises  
in England occupied by:**

(insert name of ratepayer)

(insert name of ratepayer)

**\*I confirm that the changes in Part 2 are the only changes  
relating to the properties in England occupied by  
and that those changes have been accurately recorded**

**Your full name:**

**Capacity in which you have  
signed.**

For example partner, director,  
ratepayer, trustee or tenant.

**Signature:**

**Phone number:**

**Email:**

**Date:**

It is an criminal offence to give false information when making an application for Small Business Rate Relief. **You must tell us if your circumstances change after making this application.**

**Email your signed application form to [businessrates@wigan.gov.uk](mailto:businessrates@wigan.gov.uk)**

**or post it to Wigan Council, PO BOX 100, Wigan. WN1 3DS**