



**APPLICATION FORM FOR SMALL BUSINESS RATE RELIEF**

The Non-Domestic Rating (Small Business Rate Relief) (Amendment) (England) Order 2006

Rate Account Number (shown on bill) «ActRef»

1. State-

a) Name and address of the ratepayer –

.....  
.....

Telephone Number..... Fax Number.....

Email address.....

b) the valuation period or partial valuation period for which relief is sought-

.....

2. If the application is the first application in the valuation period in respect of a business premises, give the full address of-

a) the business premises for which small business rate relief is sought-

.....

b) any other business premises in England the ratepayer occupies-

.....

3. If the application is 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, state-

a) the business premises in England which the ratepayer has started to occupy since making their first application for the valuation period-

.....

b) the date on which the ratepayer started to occupy that business premises-

.....



\* I confirm that the business premises listed in paragraph 2 are the only business premises in England occupied by (insert name of ratepayer)

.....

OR

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

.....

and the date of those changes has been accurately recorded. \* Delete as appropriate

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

.....

Capacity of person signing.....

Date.....

## GUIDANCE NOTES – PLEASE READ

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 of five years for which a local non-domestic rating list is in force (i.e. the period between revaluations of non-domestic business premises). If the ratepayer does not take up occupation of any additional properties they will not need to apply for relief more than once in each valuation period. For your application to cover the whole of the current valuation period, the dates required in paragraph 1b of the application form should read 1<sup>st</sup> April 2007 to 31<sup>st</sup> March 2010.**

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 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 £2,199; and
- b) the aggregate rateable value on that day of all the properties the ratepayer occupies in England is not more than £21,499 (where the property for which relief is sought is situated in Greater London) or £14,999 (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 dependent 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 the billing authority 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 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.

**Please send the completed application form to: -**

**The Revenues Department  
Lynton House  
Commercial Road  
Barnstaple  
Devon  
EX31 1DG**

**If you have any queries please telephone us on 01271 388361, alternatively you can write to us at the above address or go to our website at [www.northdevon.gov.uk](http://www.northdevon.gov.uk)**

Further information can also be found at [www.mybusinessrates.gov.uk](http://www.mybusinessrates.gov.uk) a Government-funded site, designed to provide businesses with a single source of clear and concise information on business rates.