

## **Guidance for the completion of rate relief applications for Small Business Rate Relief**

These notes are aimed to assist you in completing the enclosed application form for Small Business Rate Relief (SBRR). If, after reading the information below, you wish to apply for SBRR please complete all the sections on the enclosed application and return the form to the business rates section.

Under current regulations, you will no longer need to reapply for the relief on an annual basis. Providing certain criteria are met, you will be given SBRR until the end of the current valuation period (which continues until the 31 March 2029). However, should certain circumstances change, as detailed in these notes you will need to notify the council.

### **Notes about Small Business Rate Relief**

Relief is only available on occupied properties; there is no relief if the property is vacant.

The scheme is funded by the use of a higher non-domestic rating multiplier to calculate the rate bills of those businesses not eligible for the relief. However, ratepayers of eligible business properties with rateable values between £15,001 and £19,999 (£27,999 within London) do not have to contribute towards the relief and will have their bills calculated using the lower small business non-domestic rating multiplier.

To be eligible for the lower small business rate non-domestic multiplier the property concerned must be shown in the Rating List and must have a rateable value of less than £18,000 on every day for which relief is actually sought. If a ratepayer ceases to be eligible on a day during the year in question, the relief will cease on that day.

The higher standard multiplier will be paid by:

- all occupiers of property with a rateable value of **£51,000** or higher;
- all owners of empty property (except where exemption applies).

The relief is only available to ratepayers with either:

- One property with a rateable value of less than £51,000 in England; or
- One main property and other additional occupied properties in England providing these additional properties each have rateable values under £2,900 and the total value of all the properties (including the main property) remains under £20,000. SBRR is only payable on the main property, the additional properties will have the higher non-domestic rating multiplier applied.

**The measure doubles the usual rate of relief so that ratepayers with rateable values below £12,000 pay no rates at all for the period, while ratepayers with rateable values between £12,000 and not more than £15,000 received tapered relief from 100 per cent – 0 per cent.**

**If you take on a second property on or after 26 November 2025, you can keep your existing SBRR for 3 years, not 12 months**

## Application for relief

Applications should be:

- made on the specified form;
- signed by the ratepayer or authorised person – in the case of a company or partnership, this means a director of the company or one of the partners;

## Changes in circumstances

Should your circumstances change after you have made your initial application, you will need to complete the change of circumstances form enclosed with these notes. For this reason, please ensure that you retain a copy of the form for your records.

You are obliged to notify the council if either of following occurs:

- You occupy a further business property anywhere in England;
- There is an increase in rateable value of a property that you occupy elsewhere in England that you have already notified the council of.

## Interaction with other reliefs

- ◆ where a property is eligible for mandatory charitable rate relief and small business rate relief it shall receive charitable rate relief only;
- ◆ where it is eligible for rural rate relief and small business rate relief it shall receive rural rate relief only;
- ◆ where a property is eligible for all three reliefs it shall receive charitable rate relief only.

Please note that you do not require the services of a rating advisor to obtain small business rate relief. The award of relief is mandatory subject to the statutory criteria.

## Further Advice on Rate Relief

Further advice or information can be obtained from the Non-Domestic Rate Service on **0333 038 6551**

Please return your completed application form to: **Non-Domestic Rates Section, Vale of White Horse District Council, PO Box 161, Erith, DA8 9DS**

## Alternative formats – standard text

You can get this document in alternative formats, upon request. These include large print, Braille, audio cassette, computer disk and email.

Please contact the Non-Domestic Rate Service.



**0333 038 6551**



**vowh.businessrates@secure.capita.co.uk**