

Common questions and additional information

What is improvement relief?

- Improvement relief supports businesses who have invested in their property.
- It provides relief from higher business rates bills, where the increase in your bill was due to making certain improvements to your property.
- The relief lasts for 12 months from when the improvement works were completed.

Who is eligible for improvement relief? Do I need to apply for it?

- You do not need to apply for improvement relief or do anything differently.
- Your local council will apply the relief to your bills if you are eligible.
- To be eligible for improvement relief, you must:
 - have qualifying improvement works,
 - and meet the occupation condition.
- For more information, go to [GOV.UK](https://www.gov.uk) and search 'business rates relief'.

How does improvement relief work?

- You will receive a certificate from the Valuation Office part of HM Revenue and Customs (VO) if you have qualifying works. The VO will give the same information to your local council.
- Your council will apply the relief and send you a revised bill if they are satisfied that you meet the occupation requirements. This means that you have occupied the property during and after the improvement works.

I have received a certificate from the VO – what does this mean?

- If you have received a certificate of qualifying works from the VO, this means that you may be eligible for improvement relief.
- Improvement relief provides relief from higher business rates bills, where the increase in your bill was due to making certain improvements to your property.
- The VO will send this information to your local council.
- Your local council will apply the relief to your business rates bill if you also meet the occupation condition.

I think my certificate for improvement relief is wrong. Who should I contact?

- The VO values qualifying works and issues certificates to ratepayers.
- There is no right of appeal against the certified values, however, you should let the VO know if you think there is something wrong with your certificate.
- You can contact the VO using the email address on your letter.

Where can I find out more information about improvement relief?

- To find out more about improvement relief, go to GOV.UK <https://www.gov.uk/business-rates-relief> and go to the section on improvement relief.