

SMALL BUSINESS RATE RELIEF

Town Hall
Royal Tunbridge Wells
Kent
TN1 1RS

Tel: 01892 526121

Email businessrates@tunbridgewells.gov.uk

Dear Ratepayer

SMALL BUSINESS RATE RELIEF

Please find attached an application form for Small Business Rate Relief.

If you applied for relief last year (2006-07) and your circumstances **have not** changed, please complete Sections 2, but not section 3, in addition to the other parts of the form.

If you applied for relief last year (2006/07) and your circumstances **have** changed, please complete Section 3, but not Section 2, in addition to the other parts of the form.

If you did not apply for relief last year but wish to do so, please complete Section 2 (not Section 3) in addition to the other parts of the form. Please enclose a covering letter to indicate that you wish your application to take effect from the financial year 2006/07.

A hereditament is a property, which is or may become liable to a rate.

If you meet the criteria shown on the reverse of the form and wish to apply for Small Business Rate Relief, please complete the relevant sections and return to Business Rates at the above address.

Yours faithfully

BILL MCCAFFERTY
Head of Revenues

FORM OF APPLICATION FOR SMALL BUSINESS RATE RELIEF

1 (a) Name and address of Ratepayer (applicant)Rate reference number

Telephone number Fax E-mail

(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 hereditament, give the full address of-

(a) the hereditament for which small business rate relief is sought

(b) any other hereditaments in England the ratepayer occupies

3 If the application is being made to notify the billing authority of a change in circumstances but the hereditament for which the ratepayer is seeking relief remains unchanged, state

(a) the hereditament 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 hereditament

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

and the date of those changes has been accurately recorded.

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

Capacity of person signing Date

* Delete as appropriate

After completion, please return the form to:
Business Rates, Tunbridge Wells Borough Council, Town Hall, Royal Tunbridge Wells TN1 1RS

Notes

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 hereditaments) and if the ratepayer does not take up occupation of any additional properties they will not need to apply for relief more than one in each valuation period.

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 showing 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 dependant on the rateable value of the other properties they occupy. Where the ratepayers 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.

If the ratepayer is uncertain about which billing authority area any of the property 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 mean, 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.