

Dear Sir or Madam

### **Application for Small Business Rate Relief**

You can apply for Small Business Rate Relief to cover the whole of the valuation period to 31st March 2023 providing the conditions that allow entitlement to relief do not change.

In order to apply for relief please now complete and return the application form overleaf. **However please read the enclosed Small Business Rate Relief guidance notes before completing the application form.**

Please note that you must notify us of particular changes in circumstances in the future that may affect your entitlement to relief, **within 4 weeks** of when the change occurs.

#### **The relevant changes that you must notify us of are:**

- 1) If you come into occupation of a property which is not mentioned on your application for Small Business Rate Relief these changes will have to be notified to us on a fresh application for Small Business Rate Relief.
- 2) Increases in the rateable value of a property occupied by you as a ratepayer which is not in the Broadland District Council area. For example - if you also occupy a property in the Norwich City Council area which is liable to business rates, you must tell us if the rateable value of that property increases.

#### **Failure to notify us of changes as described would result in you losing entitlement to Small Business Rate Relief.**

**You should keep form B** that appears on the reverse of the enclosed guidance notes, and complete and return it to us in future should either of the circumstances detailed in points 1 or 2 above occur.

If you are unsure of how to complete the form or you have any queries about Small Business Rate Relief please telephone our Business Rates advice line on 01603 430604.

Yours sincerely



Simon Quilter  
Revenues Manager

---

#### **Finance & Revenue Services**

Broadland District Council  
Thorpe Lodge, 1 Yarmouth Road  
Norwich, NR7 0DU  
Tel : (01603) 431133

**Form A - Application for Small Business Rate Relief  
for period to 31st March 2023**

Please read the enclosed guidance notes carefully and complete this form.

You must list here **ALL** separately rated non-domestic properties that you are liable for/responsible for in **England (continue on a separate sheet if necessary):**

Bill reference number	Ratepayer's name(s) and trading name.	Full Property address	Owner(s) of Property

Please confirm here the full address of the above hereditament (property) for which you are applying for small business relief:

I confirm that the hereditaments listed above are the only hereditaments in England occupied by:

(Insert name(s) of ratepayer(s))

(Signature(s) of ratepayer(s)/person(s) authorised to sign – eg. Directors of a Ltd Co)

(Capacity of person(s) signing)

(Telephone number)

(email address)

(Date)

Tick box to receive your bills by email

☐

You should now return this form by email or post to the address overleaf.

<b>Small Business Rate Relief Guidance Notes</b> <b>IMPORTANT Please read these notes BEFORE completing either Form A or B</b>
---

The forms supplied 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. Form A must be completed for a first application in a valuation period and Form B for a fresh application. The appropriate part of the declaration must also be completed.

### **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 (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 once in every valuation period.

### **How do I claim relief?**

**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 Form A (Form B is not applicable) and all properties in England occupied by the ratepayer(s) 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 Form B of the form (Form A need not be completed).

### **How does the scheme work?**

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 £2,899; and
- (b) the aggregate rateable value on that day of all the properties the ratepayer occupies in England is not more than £27,999 (where the property for which relief is sought is situated in Greater London) or £19,999 (where the property for which relief 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 relief goes up, the ratepayer(s) must notify the 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(s) or a person authorised to sign on behalf of the ratepayer(s). 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(s).

**Warning** - it is a criminal offence for a ratepayer to give false information when making an application for small business rate relief.

**This form covers circumstances where ratepayers are notifying the council that they have started to occupy another property not detailed on a previous application for Small Business Rate Relief or that the rateable value of a property that they occupy has increased.**

- 1) If the application is being made to notify the council 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 (please provide the full address of the property concerned)

.....

.....

- (b) The date on which the ratepayer(s) started to occupy the hereditament

.....

- 2) The rateable value of the property detailed below has increased:

.....

*(address of property)*

.....

.....

*(New rateable value)*

*(Date on which rateable value increased)*

### **Declaration**

I confirm that the changes listed above are the only changes relating to the hereditaments in England occupied by:

.....

*(Insert name(s) of ratepayer(s))*

.....

*(Signature(s) of ratepayer(s) or person(s) authorised to sign on behalf of the ratepayer(s))*

.....

*(Capacity of person(s) signing)*

.....

*(Telephone/fax number)*

.....

*(email address)*

---

(Date)