

National Non-Domestic Rating

Application for Small Business Rate Relief

For valuation period 1 April 2017 onwards



North Tyneside Council

North Tyneside Council wants to make it easier for you to get hold of the information you need. We are able to provide our documents in alternative formats including Braille, audiotape, large print and alternative languages. For further information please call 0345 2000 104.

Application made in accordance with the Local Government Finance Act 1988 and the Non-Domestic Rating (Reliefs, Thresholds and Amendment) (England) Order 2017..

1a	Name of ratepayer applying for Small Business Rate Relief:	
b	Contact Address/Home address:	
c	Tel No, Fax No and E-mail Address (where applicable):	
d	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, please give the full address of:	
a	The property for which the Small Business Rate Relief is being sought:	
b	Property Reference Number:	
c	Account Number:	
d	Any other Business Premises that you occupy in England:	

3	If the application is being made to notify the billing authority of a change in circumstance but the hereditament for which the ratepayer is seeking relief remains unchanged, please state:	
a	The business property in England which you have started to occupy since making your first application for the valuation period:	
b	The date on which you started to occupy this business property:	

4	In order for the application to be considered the following statement must be completed and signed:	
a	*I confirm that the hereditaments listed in section 2, are the only hereditaments in England occupied by (please insert the name of the ratepayer below):	
b	*I confirm that the changes listed in section 3 are the only changes relating to the hereditaments in England occupied by (please insert the name of the ratepayer below) and the date of those changes has been accurately recorded:	

Signature of the ratepayer or person authorised to sign on behalf of the ratepayer:	
Name and capacity of the person signing:	
Date:	

* Please delete as appropriate

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.

Section 2 must be completed for an initial application in a valuation period and Section 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 (ie the period between revaluations of non-domestic hereditaments) and if the ratepayer does not take up occupation of any additional properties they may not need to apply for relief again. If they have made an application in respect of one valuation period and the conditions of relief which apply on the first day of a new valuation period are satisfied, their existing application in respect of the earlier valuation period will count as an application in respect of the new valuation period. In such cases, ratepayers do not need to make a fresh application in respect of the new valuation period.

On 1 April 2017, the 2017 rating list came into effect. This means that you can apply for Small Business Rate Relief up to and including 30 September 2017 and still have this backdated to 1 April 2010. For applications received on 1 October 2017 and later, small business relief can only be backdated to 1 April 2017.

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 Section 2 (Section 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 Section 3 (Section 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 £2,899

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 sought is situated outside Greater London).

Therefore, if the ratepayer occupies more than one property, their entitlement to relief is dependant 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 your application form together with any supporting documents to:

**North Tyneside Council
Business Rates Team
Revenue and Benefit Service
Quadrant, 16 The Silverlink North
Cobalt Business Park
North Tyneside, NE27 0BY**

If you have any queries regarding this form or Small Business Rate Relief please contact the Business Rates Team on
Tel: (0191) 643 2365 or
e-mail team.revenue@northtyneside.gov.uk.
Further information is also available at
<http://www.northtyneside.gov.uk/businessrates>.

Data Protection – What happens to the information you provide to us?

The information held on your account by North Tyneside Council's Revenue and Benefit Service will be used for administering and collecting Council Tax and Business Rates and for the processing of Housing and Council Tax benefit claims.

The Revenue and Benefit Service may share your information with other North Tyneside Council departments to make sure you are receiving all the benefits, discounts and exemptions to which you are entitled and to ensure you are paying the correct amount of tax.

Your information may also be passed to other North Tyneside Council departments where appropriate, to enable the Council to effectively carry out the functions and services it is required to provide by law. The Council must protect the public money it handles, and for this purpose we may pass your information to other parties who may use the information to detect and prevent crime and fraud.

For further information on how the Council may use your information, how we maintain the security of your information and your rights to access the information the Council holds on you, you can visit our website at:

www.northtyneside.gov.uk/dataprotection