

Small Business Rate Relief

Guidance Notes

Please read these guidance notes before making an application. Completed application forms should be sent to Allerdale Borough Council, Allerdale House, Workington, CA14 3YJ.

Outline of the scheme

The relief is available only to those ratepayers who occupy either;

- One property under £18,000 rateable value, or
- One main property and other additional properties, providing **all** those additional properties have rateable values less than £2,600 and the total value of all the properties remains under the appropriate threshold (ie £18,000 outside London and £25,500 in London).

The relief will apply to the main property only. The threshold (£18,000 or £25,500) will be based on the location of the eligible property – not the location of the additional properties.

Properties currently eligible for either charitable rate relief or rural rate relief will not be eligible for Small Business relief.

How much relief will be granted?

Successful applicants whose rateable value is £6000 or less will get 50% rate relief. This will decrease on a sliding scale of 1% for every £100 below £12,000 rateable value.

Businesses whose rateable value is between £12,000 and £17,999 will have rate relief set at 0% but still need to make an application. Their bill will then be based on the smaller of the two business non-domestic rating multipliers.

Businesses whose rateable value is £18,000 or more are not eligible for any Small Business Relief.

Please note – the Government has temporarily changed the rules of the scheme – from 1 October 2010 the relief is 100% for properties with a rateable value of £6000 or less. For properties with a rateable value of between £6001 and £12000, the relief will reduce from 100% to nil on a sliding scale. This change is for a period on 12 months, so bills issued for 2010/11 will reflect the new reliefs, but the instalments will commence in April 2011.

Other considerations

Only one application is needed per five year valuation period.

Where relief is granted, certain changes in circumstances will need to be notified to the billing authority by the ratepayer. These are;

- i) where the ratepayer takes up occupation of an additional property which they didn't occupy at the time of the original application (a fresh application will then be required)
- ii) where an increase in rateable value has occurred for a property occupied by the ratepayer outside the Allerdale area (this must be given in writing)

Provided such changes are notified to us within four weeks of the day they occurred, and eligibility continues, there will be no interruption to the rate relief.

Need any further information?

Please feel free to contact us as follows if you need any further information;

Tel - (01900) 702670
Fax - (01900) 702791
E-mail - revenues@allerdale.gov.uk