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FINANCIAL SERVICES

Gibson Building, Gibson Drive
Kings Hill
West Malling
Kent, ME19 4LZ

Email: revenues@tmbc.gov.uk
Direct Line: 01732 876338

SMALL BUSINESS RATE RELIEF

Section 1

1. Name of Ratepayer

2. Address of Ratepayer

Postcode

Telephone Number

Facsimile Number

Email Address

If this is a new application please complete Section 2 and sign the declaration.

Section 2

3. Address of Hereditament (Property)
for which relief is claimed

Postcode

4. Rateable Value of the property for which relief is claimed:

5. Business Rates Account Reference Number (as shown on your rates bill)

6. Please provide details of any other property/properties in England for which you are responsible for paying non-domestic (Business) rate:

Address:

Account Reference No:

Rateable Value:

Address:

Account Reference No:

Rateable Value:

Address:

Account Reference No:

Rateable Value:

Section 3

If you are notifying us of a change in circumstances (e.g. you have occupied an additional property), please complete Section 3 and sign the declaration.

7. Address of Hereditament (Property)
which ratepayer has started to occupy
since making first application:

Postcode

8. Date started to occupy the hereditament (property):

Declaration - I confirm that the hereditament to which the application relates is the only hereditament* in England occupied by *(insert name of ratepayer)*.
 (delete as appropriate) _____

OR _____
 I confirm that the changes listed in Section 3 are the only changes relating to the hereditaments in England occupied by *(insert name of ratepayer)*.

I confirm that the date of change has been accurately recorded.

Signature of Ratepayer _____

Print Name _____

Capacity of person signing:

(e.g. owner, tenant, agent, director)

Date

*No account shall be taken of any other hereditament (property) the ratepayer occupies in England where:-

- I. The rateable value of each such hereditament shown in the local non-domestic rating list for that day is not more than £2,899; and
- II. The aggregate rateable value of all the hereditaments the ratepayer occupies in England, including the hereditament for which relief is sought, is not more than £27,999 (where the hereditament for which relief is sought is situated in Greater London) or £19,999 (where the hereditament for which relief is sought is situated outside Greater London).

WARNING -

The application **must** be signed by the ratepayer. Where, for example, the ratepayer is a company or partnership, it should be signed by a director of that company or one of the partners and the person signing should state his capacity.

It is a criminal offence for a ratepayer to give false information when making an application for small business rate relief.

Changes of circumstances should be declared promptly. Failure to report a change within 4 weeks will result in loss of Small Business Rate Relief.

Small Business Rate Relief Scheme - Summary Guide

Outline of the Scheme

- ◆ Eligible properties with a rateable value less than or equal to £12,000 will receive 100% rate relief. This will decrease on a sliding scale for rateable values between £12,000 up to £15,000.
- ◆ Eligible properties with a rateable value from £15,000 to £50,999 will not receive small business rate relief but will have their liability calculated using a small business multiplier (this is the figure used to calculate rate liability from rateable value).

Conditions of entitlement

- ◆ The property must be within the rateable value thresholds shown above.
- ◆ The relief is only available to ratepayers who occupy either:

one property or one main property and other additional properties, providing that those additional properties have rateable values less than £2,900 and the total value all the properties remains under the appropriate threshold (i.e. £19,999).

Changes of Circumstances

- ◆ The ratepayer must notify the billing authority of particular changes in circumstances that may affect entitlement to the relief, within four weeks starting on the day after the change occurred.

These changes are:

- Increases in the rateable value of a property occupied by the ratepayer which is not in the area of the billing authority granting Small Business Rate Relief - these changes will have to be notified in writing; and
- The ratepayer coming into occupation of any property which is not mentioned in their application for relief- these changes will have to be notified through a fresh application for Small Business Rate Relief.

Failure to notify the authority will mean that the ratepayer would no longer be entitled to the relief. If the ratepayer notifies the authority after the 4 week period, the ratepayer would lose relief from the day after the date of change until the day on which the authority is notified.

Calculation of the Bill - Changes through the Valuation period

- ◆ The relief will be applied to one property only.
- ◆ The threshold (£19,999) will be based on the location of the eligible property not the location of the additional properties.
- ◆ The bill will be calculated for each chargeable day for which it remains eligible. As soon as a ratepayer fails to meet the criteria above, they are no longer due the relief.

Charge on the other properties

- ◆ The charge on the additional properties will be based on a higher non-domestic rating multiplier.

Registration and application

- ◆ The ratepayer must apply to the billing authority using a specified form. If the ratepayer does not take up occupation of any additional properties they will not need to reapply for relief.
- ◆ This form may be used for a first application for small business rate relief 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 a first application and Section 3 for a fresh application. Claims should be submitted as soon as possible and, at the very latest within six months of the end of the financial year to which it relates.

This application should be completed and returned to: Tonbridge & Malling Borough Council, Gibson Building, Gibson Drive, Kings Hill, West Malling Kent ME19 4LZ

For more information please call our Business Rates Section on 01732 876338.