

**Who to Contact:**

**For further information on Small Business Rate Relief:**

**Telephone:** (01524) 582920 between 9am and 5pm weekdays.

**Fax:** (01524) 582273

**E-mail:** [lccnndr@preston.gov.uk](mailto:lccnndr@preston.gov.uk)

**View:** [www.lancaster.gov.uk](http://www.lancaster.gov.uk)

**Write:** Business Rate Section  
Revenue Services  
P.O. Box 4  
Lancaster Town Hall  
Dalton Square  
Lancaster  
LA1 1QR



LANCASTER CITY COUNCIL  
*Promoting City, Coast & Countryside*

## NATIONAL NON-DOMESTIC RATES

### SMALL BUSINESS RATE RELIEF

Small businesses (in the main occupying only one property) with a Rateable Value of up to £15,000 may qualify for a reduction from their full rate bill.

In addition, small businesses with a Rateable Value of less than £51,000 (outside London), will have a lower multiplier used to work out their rate bill.

**Your Rateable Value can be found on your business rate bill or on the Valuation Office website:  
[www.voa.gov.uk](http://www.voa.gov.uk)**

The requirement to complete an application for Small Business Rate Relief was removed from 1 April 2012 and your request for relief can be in writing or by e-mailing [lccnndr@preston.gov.uk](mailto:lccnndr@preston.gov.uk).

The Government has decided to remove the requirement to reapply for SBRR. This means that businesses which continue to be eligible for SBRR at the time of revaluation 2017, and meet the conditions which applied at that time, will continue to receive SBRR automatically. The requirement to notify their billing authority if they are no longer eligible for relief **will continue to apply.**



Please check the conditions for eligibility detailed on this leaflet, and then **complete and return the application to, or alternatively write/email your request for Small Business Rate Relief to:**

**Business Rate Section, Revenue Services, P.O. Box 4  
Lancaster Town Hall, Dalton Square, Lancaster LA1 1QR**

### What Businesses Will Qualify?

- The Rateable Value of the property must be less than £51,000.
- **The ratepayer must occupy only one property**, or occupy one main property, with other additional properties each having a rateable value of less than £2,900, whilst the total value of all the properties remains less than £20,000. In the second instance, the relief will only be applied to the main property but the charge on the additional properties will be based on the lower multiplier. NB. From 14 February 2014 the Government has confirmed if an additional property is taken on which would normally have meant the loss of Small Business Rate Relief the ratepayer will be able to keep the relief for 12 months only.

**N.B. Businesses that already receive Charity or Rural Rate Relief will not qualify for Small Business Rate Relief. However, those in receipt of Discretionary Rate Relief may still qualify.**

### How Much Relief Will Be Awarded?

- Properties with a Rateable Value of less than £12,000 will get 100% relief

- Properties with a Rateable Value between £12,001 and £15,000 will get relief on a sliding scale from 100% to 0%, reducing for every £30 extra rateable value above the £12,000. A guide to these reductions can be found on [www.lancaster.gov.uk](http://www.lancaster.gov.uk)
- Occupied Properties with a Rateable Value less than £51,000 will have their bill calculated using a lower multiplier than used for other ratepayers who do not qualify under this scheme. This will be automatically applied to the account and can be applied to more than one property.

### Changes In Circumstances

Ratepayers are obliged to notify the Council awarding Small Business Rate Relief of the following:

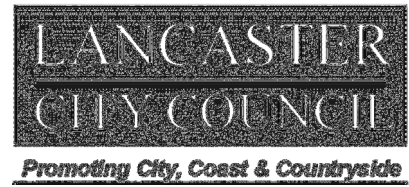
- Increases in the Rateable Value of a property occupied by the ratepayer that is not in the area of the billing authority granting Small Business Rate Relief. This must be notified in writing within 4 weeks of the increase.
- Occupation of a property not mentioned when originally applying for relief.

If a ratepayer does not notify the billing authority of the above within a 4 week period, they will lose relief from the date of the change/occupation until the date they do notify the authority.

The cost of this relief is paid for by other ratepayers and it is a criminal offence for a ratepayer to provide false information when making an application for Small Business Rate Relief.



## Application for Small Business Rate Relief



### Revenue Services

**Please return the completed form to:  
Revenue Services, PO Box 4, Town Hall, Lancaster, LA1 1QR**

Name of Ratepayer:	Property Reference No:
	Account Reference No:
Address of Ratepayer:	
Relevant Property Address (if different from above):	
Do you occupy another property in England for which you pay Business Rates?	<b>YES / NO</b>
Do you pay Business Rates on any other property (other than the one above) in your capacity as a partner / sole trader in the business? (Not including your private residence)	<b>YES / NO</b>
If you answered "YES" to either of the above questions, please provide details of other properties you are liable for ( <b>See Note 1, Overleaf</b> ):	
Date from which relief sought:	
I confirm that the properties listed above are the only business properties in England occupied by: <i>(insert name of ratepayer)</i> .....	

**Declaration.**

**I understand that it is a criminal offence to make a false statement when making an application for small business rate relief.**

I accept responsibility for making this return and I declare that the information given is true and accurate to the best of my knowledge and belief.

Signature of the Ratepayer / person authorised to sign:	Capacity of person signing:
Date:	Contact telephone number: (in the event of a query)
	e-mail:



## Notes

1. All properties in England occupied by you must be listed. It should be noted that, for any particular day, the billing authority will ignore your occupation of any additional properties where:
  - the rateable value shown in the local rating list for that day is not more than £2,899; and
  - the aggregate rateable value on that day of all the properties occupied by you is not more than £19,999 (where the relief property is situated outside Greater London)
2. Once you have applied for small business rate relief, the relief remains on your account unless your circumstances change.

**If you take up occupation of any other business in England, it may affect your entitlement to relief and you must notify the Business Rate Section immediately. (Tel: 01524 582920)**

