

## **SMALL BUSINESS RATE RELIEF- APPLICATION FORM**

1. Contact Details. Please state:
Account number:
Name:
Address:
Telephone number:
email address:
2. Financial years, or, if part only, the dates within a financial year for which relief is sought:
2017/18, 2018/19, 2019/20, 2020/21, 2021/22, 2022/23, 2023/24
3. The full address of the property for which small business rate relief is sought:
4. The full address of any other property in England that the ratepayer occupies:
DECLARATION
Before signing this declaration, you should refer to the notes (overleaf)
The application should only 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 on behalf of that partnership  (b) a trust: a trustee of that trust
(c) a corporate body: 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 TO GIVE FALSE INFORMATION WHEN MAKING AN APPLICATION FOR SMALL BUSINESS RATE RELIEF
I confirm that the properties listed (above) are the only properties in England occupied by
(insert ratepayer's name)
Signature of the ratepayer / authorised person:
Capacity of person signing: Date:
ANY CHANGE IN CIRMSTANCES MUST BE REPORTED TO KNOWSLEY MBC

Please return form to: Knowsley Metropolitan Borough Council, Municipal Buildings, Archway Road, Huyton, Knowsley, L36 9YU



## **Small Business Rate Relief**

Ratepayers who occupy a property with a rateable value which does not exceed £50,999 (and who are not entitled to other mandatory relief or are liable for unoccupied property rates) will have their bills calculated using the lower small business non-domestic rating multiplier, rather than the national non-domestic rating multiplier.

In addition, generally, if the sole or main property is shown on the rating list with a rateable value which does not exceed £15,000, the ratepayer will receive a percentage reduction in their rates bill for this property of up to a maximum of 100%. For a property with a rateable value of not more than £12,000, the ratepayer will receive a 100% reduction in their rates bill.

Generally, this percentage reduction (relief) is only available to ratepayers who occupy either:

- (a) one property, or
- (b) one main property and other additional properties providing those additional properties each have a rateable value which does not exceed £2,899. (Relief will only be awarded on the main property)

The rateable value of the property mentioned in (a), or the aggregate rateable value of all the properties mentioned in (b), must not exceed £19,999 outside London or £27,999 in London on each day for which relief is being sought. If the rateable value, or aggregate rateable value, increases above those levels, relief will cease from the day of the increase.

The Government has introduced additional support to small businesses. For those businesses that take on an additional property which would normally have meant the loss of small business rate relief, the Government has confirmed that they will be allowed to keep that relief for a period of 12 months.

Where a ratepayer meets the eligibility criteria and has not received the relief, they should submit an application form or contact the Non-Domestic Rate Team for further clarification, if required. Provided the ratepayer continues to satisfy the conditions for relief which apply at the relevant time as regards the property and the ratepayer, they should continue to receive relief in each new valuation period.

Changes in circumstances will need to be notified to Knowsley MBC by a ratepayer who is in receipt of small business rate relief.

The changes which should be notified to the Authority include:

- (a) the ratepayer taking up occupation of an additional property, or
- (b) an increase in the rateable value of a property occupied by the ratepayer in an area other than the area of the local authority which granted the relief.