

Small Business Rate Relief

Guidance Notes

Please read these guidance notes before making an application. Completed application forms should be e-mailed to revenues@allderdale.gov.uk or posted 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, or
- One main property and other additional properties, providing **all** those additional properties have rateable values less than £2,900 and the total value of all the properties is under £20,000.

The relief will apply to the main property only. The threshold (£20,000) will be based on the location of the eligible property – not the location of the additional properties.

Properties eligible for charitable rate relief will not be entitled to Small Business Rate Relief.

How much relief will be granted?

Successful applicants whose rateable value is £12,000 or less will receive 100% relief. Where the rateable value is between £12,001 and £15,000 a percentage relief will be awarded on a sliding scale.

Any property with rateable value between £15,001 and £50,999 will receive a bill calculated using the smaller of the two multipliers (ie 0.466 for 2017/18), irrespective of the number of businesses owned by the ratepayer, without the need for an application.

Businesses whose rateable value is £51,000 or more are not eligible for any Small Business Rate Relief.

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.

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

Need any further information?

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

Tel - 0303 123 1702 E-mail - revenues@allderdale.gov.uk