

Application for Small Business Rate Relief

Please refer to the attached guidance notes before completing this application.

Date of application:	
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Account reference number:	
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Full name and address of the hereditament* for which rate relief is sought:	
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Telephone number:		Fax number:	
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* 'hereditament' means property, lands, coal mines and other mines and advertising rights which is or may become liable to a rate, being a unit of such property which is, or would fall to be, shown as a separate item in the rating list.

Full name and address of any other hereditament in England occupied by the ratepayer:

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Please state the valuation or partial valuation period for which rate relief is sought:

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If relief is already in place but there has been a change in circumstances since the original application for relief in respect of this hereditament, please state:

- the full address of the hereditament in England which the ratepayer has started to occupy since the first application was made
- the date on which the hereditament was occupied by the ratepayer

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Declaration

I confirm that the hereditaments listed above are the only hereditaments in England occupied by:

(insert name of ratepayer)

I confirm that the changes listed above and the date of those changes have been accurately recorded and are the only changes relating to the hereditaments in England occupied by:

(insert name of ratepayer)

Signature of ratepayer or person authorised to sign on behalf of the ratepayer:

Name:		Position:	
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Signature:		Date:	
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Important

- **the business rates remain payable while the application is being processed**
- **once the application has been processed, any change in your circumstances could affect your entitlement and you have a legal duty to tell us within 21 days of any such change**
- **failure to tell us of changes could result in a penalty charge**
- **rate relief is subject to periodic review**

Please return this form to:

Revenue Service
Wiltshire Council
Collections - Business Rates
P.O. Box 4385
Trowbridge
BA14 4DS

Telephone: 01249 706290

Email: businessrates@wiltshire.gov.uk

Local offices are also situated in Chippenham, Salisbury, Devizes and Trowbridge

Fair Processing Statement

We will keep and use your personal information in line with the requirements of the Data Protection Act 1998.

This Authority is under a duty to protect the public funds that it administers and, to this end, may use the information you have provided on this form within this Authority for the prevention and detection of fraud. It may also share this information with other bodies administering or in receipt of public funds, such as HM Revenues and Customs.

The Council participates in data matching exercises through the National Fraud Initiative. These exercises match the data held by the Council with that of other agencies, including other local authorities and government departments to:

- Prevent or detect benefit fraud or any other crime;
- Support national fraud initiatives; and
- Protect public funds

Guidance Notes

This form may be used for a first application for small business rate relief in a valuation period in respect of a property or for a fresh application that is required because the ratepayer has taken up occupation of an additional property. The appropriate part of the declaration must be completed and the part which is not applicable deleted.

A valuation period is the period of five years for which a local non-domestic rating list is in force (i.e. the period of valuations between revaluations of non domestic hereditaments) and if the ratepayer does not take up occupation of any additional properties they will not need to apply for relief more than once in each valuation period.

Small business rate relief can only be claimed for one property however all properties in England occupied by the ratepayer must be listed. Where the ratepayer starts to occupy a new property after making an application but wishes to continue receiving relief in respect of the same property, a fresh application must be made. It should be noted that, for any particular day, the billing authority will disregard the ratepayer's occupation of an additional property in England where:

- a) its rateable value shown in the local non-domestic rating list for that day is not more than £2,599, and
- b) the aggregate rateable value on that day of all the properties the ratepayer occupies in England is not more than £25,499 (where the property for which relief is sought is situated in Greater London) or £17,999 (where the property for which relief is sought is situated in outside Greater London).

Therefore, if the ratepayer occupies more than one property, their entitlement to relief is dependent on the rateable values of the other properties they occupy. Where the ratepayer occupies properties in more than one area, if the rateable value of a property outside of the area of the billing authority granting the relief goes up, the ratepayer must be notify that billing authority of the increase. This does not require a fresh application but must be done in writing.

If the ratepayer is uncertain about which billing authority area any of the properties they occupy is in, they should contact the authority which grants the relief.

The application must 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 of that partnership
- b) a trust, a trustee of the trust
- c) a body corporate, a director of that body

In any other case, a person duly authorised to sign on behalf on the ratepayer.

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