

## Reliefs available to Business Rate payers

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### Small Business Rate Relief

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You may qualify for a reduction in business rates if the rateable value of your property is less than £15,000.

For a Rateable Value of £12,000 and below, you can get 100% relief. For Rateable Values between £12,000 and £14,999, you can get tapered relief of 0% to 100%.

When you get a second property, you'll keep getting any existing relief on your main property for 12 months.

You can still get small business rate relief on your main property after this if both the following apply:

- none of your other properties have a rateable value above £2,899
- the total rateable value of all your properties is less than £20,000

### Supporting Small Business (extra Rate Relief)

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If you have lost Small Business Rate Relief as a result of the 2017 Revaluation, the increase in your bill is capped for 2017/18 to a maximum of £50 a month (£600 for the year). You may also qualify for the new Revaluation Discretionary Rate Relief as well.

### Empty Rates

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Shops and offices are exempt from rates for the first three months after the property becomes empty. After this period full rates become payable.

Industrial properties are exempt from rates for the first six months after the property becomes empty. After this period full rates will become payable.

Some properties are exempt from empty property rates, such as:

- properties with a rateable value under £2,900
- empty properties of companies in administration or liquidation
- listed buildings

### Charities and Discretionary Reliefs

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Charities are entitled to 80% relief on properties that are wholly or mainly used for charitable purposes. Registered Community Amateur Sports Clubs are also eligible to claim relief of 80%. The council can grant the additional 20% at its discretion.

The council can also grant 100% discretionary relief for a property if it is occupied by an organisation that is not established or conducted for profit.

## Partly Occupied Property Relief - Section 44(A) Relief

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Ratepayers are liable for the full non-domestic rate whether the property is fully or only partly occupied. However, in certain circumstances, where a property is partly occupied for a short time, the Council has discretion to award relief for the unoccupied part. As examples, relief may be appropriate if part of your premises can not be occupied following a fire, or if parts are being refurbished.

## Public House Relief Scheme

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This scheme is available during 2017/2018 only. It applies to eligible occupied pubs with a rateable value of £100,000 or less, for one year from 1 April 2017. The relief is aimed at independently owned pubs that are not part of a chain and this relief is subject to state aid limits for businesses with multiple properties.

Eligible pubs should:

be open to the general public

allow free entry other than when occasional entertainment is provided

allow drinking without requiring food to be consumed

permit drinks to be purchased at a bar.

For these purposes, it excludes:

restaurants

cafes

nightclubs

hotels

snack bars

guesthouses

## Reliefs available to Business Rate payers

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boarding houses

sporting venues

music venues

festival sites

theatres

museums

exhibition halls

cinemas

concert halls

casinos

This relief will be applied directly to the rate account of eligible pubs. You do not need to make an application.

## Relief for Local Newspapers

If you are a local newspaper paying Business Rates for office space, we can provide a discount of up to £1,500 a year for two years from 1 April 2017. There is only one discount available per local newspaper title and per property and subject any state aid limits your organisation are in receipt of.

## Hardship Relief

If you are experiencing hardship, the council will consider relief if your circumstances are exceptional. We are also required to consider the interests of the local taxpayer before providing hardship relief.

