

Please read these notes carefully before you complete the application form.

## Eligibility criteria

- The property must meet the criteria on every day that relief is being applied for.
- The property must have a rateable value within the thresholds below.
- The relief is only available to ratepayers who occupy either:
  - (i) Only one non-domestic property in England,
  - OR
  - (ii) One main property and other additional properties providing the additional properties have rateable values less than £2,600 and the total rateable value of all the properties remains under £18,000. Relief is only available on the main property and not the additional properties.
- Small Business Rate Relief is not available to ratepayers who are receiving either Mandatory Rural Rate Relief or Mandatory Charitable Relief.

## Amount of relief

The amount of Small Business Rate Relief awarded depends on the rateable value of your property. Following the 2010 revaluation, the Small Business Rate Relief rateable value thresholds have increased with effect from 1 April 2010.

- Qualifying hereditaments with a rateable value up to £6,000 will receive 50% rate relief. The amount of relief will decrease on a sliding scale from 50% to 0% where the rateable value is between £6,000 and £11,999. In addition the rate bill will be calculated using the lower Small Business Rate multiplier rather than the Non-Domestic Rating multiplier which applies to non-eligible properties.
- Qualifying hereditaments with a rateable value between £12,000 and £17,999 will have their bill calculated using the lower Small Business Rate multiplier (for the chargeable year). From 1 April 2012, the lower Small Business Rate multiplier will be applied automatically to qualifying hereditaments with a rateable value under £18,000.

## Temporary increase in level of Small Business Rate Relief (1 October 2010 - 31 March 2013)

The Government have temporarily increased the level of Small Business Rate Relief. Eligible businesses occupying properties with rateable values up to £6,000 will not pay business rates from 1 October 2010. In addition, small businesses benefiting from this rate relief with rateable values between £6,000 and £11,999 will receive a tapered relief of between 100% and 0%.

The new levels of relief will be available between 1 October 2010 and 31 March 2013.



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# Applications

To claim the relief from 1 April 2012 an application form is not required if you think you are eligible for rate relief under this scheme, please contact the Business Rates Team on 01507 329592.

Applications in respect of the 2010 Rating list effective from 1 April 2010 must be made no later than six months after 31 March 2015.

If the rateable value is altered so that a property comes within the rateable value threshold, applications can be accepted up to six months after the date of notification of the alteration.

A revised bill will be sent to you as soon as possible if you qualify for relief under this scheme. In the meantime you are requested to make payment in accordance with your current bill. Any payment will be taken into account in the recalculation of your rate bill.

Once relief has been awarded the application need not be renewed. However, there are certain changes in circumstances we will need to know about.

## Changes that you should tell us about

You must notify us if:

- You occupy any property that you did not occupy at the time of making application for the relief.  
OR
- There is an increase in the rateable value of a property you occupy that is not in East Lindsey District Council's area.

You must notify the council within 4 weeks of the change occurring.

### Further information

This scheme is quite complex, especially if you occupy more than one property.

Please contact our Business Rates team if you require any more information or advice:

Telephone: 01507 329592

Email: [nndr@e-lindsey.gov.uk](mailto:nndr@e-lindsey.gov.uk)