

# YOU MAY BE PAYING TOO MUCH IN BUSINESS RATES



In April 2005 the Government introduced a new scheme called SMALL BUSINESS RATE RELIEF.

If the Rateable Value of your property is less than £21,500 you may be entitled to a reduction of up to 50% in the amount of Business Rates you pay.

If you think your business may qualify for a reduction please complete the questions below and on the reverse and send the form to:

London Borough of Waltham Forest  
Revenues and Benefits Service  
Business Rates Section  
PO Box 856  
London E17 9PN

Or telephone Waltham Forest Direct on 020 8496 3000.  
Select the Business Rates option for more information.

**THIS IS A GOVERNMENT SCHEME DESIGNED  
TO HELP SMALL BUSINESSES.  
THERE ARE NO CATCHES. YOU HAVE NOTHING  
TO LOSE BY APPLYING.**



---

1. State the ratepayers name, address, fax number, telephone number and email address

---

2. State the valuation period for which relief is sought

---

3. If this is a first application in the valuation period in respect of a property, give the full address of:  
(a) The property for which small business rate relief is sought

---

(b) Any other property in England the ratepayer occupies

---

4. If the application is being made to notify the council of a change in circumstances but the property for which the rate payer seeking relief remains unchanged state:

(a) The property in England which the ratepayer has started to occupy since making their first application for the valuation period

---

(b) The date on which the ratepayer started to occupy the property

---

**Declaration** (\*delete as appropriate)

**\* I CONFIRM THAT THE PROPERTIES LISTED ABOVE ARE THE ONLY BUSINESS PROPERTIES THE RATEPAYER OCCUPIES IN ENGLAND**

Or

**\* I CONFIRM THAT THE CHANGES LISTED IN QUESTION 4 ARE THE ONLY CHANGES RELATING TO THE PROPERTIES THE RATEPAYER OCCUPIES IN ENGLAND AND THE DATE OF THOSE CHANGES HAS BEEN ACCURATELY RECORDED.**

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

---

Capacity of the person signing

---

Date

---

### **Notes**

**Questions 1.** Must be completed.

**Question 2.** A valuation period is the period of five years for which a local non-domestic rating list is in force. The current valuation period runs from 1st April 2005 to 31st March 2010. 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.

**Question 3.** Only complete this question if this is a first application for relief in a valuation period in respect of a property. Small business rate relief can only be claimed for one property but all properties in England occupied by the ratepayer must be listed. It should be noted that the billing authority will disregard the ratepayers 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 £2,199; and
- (b) the aggregate rateable value on that day of all the properties the ratepayer occupies in England is not more than £21,499.

Therefore if the ratepayer occupies more than one property, their entitlement to relief is dependant 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 notify the billing authority of the increase. This does not require a fresh application but must be done in writing.

**Question 4.** Only complete this question if a ratepayer occupies a new property after already making an application for relief but wishes to continue receiving relief in respect of the same property.

**Declaration.** The appropriate part of the declaration must be completed and the part which is not applicable must be deleted\*. 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 that trust
- (c) a body corporate, a director duly authorised to sign on behalf of the ratepayer.

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