

Application for Discretionary Business Rates Revaluation Relief

In the 2017 Spring Budget the government announced Business Rate relief schemes to help businesses facing increases in their rate bills as a result of the revaluation that took effect from 1 April 2017. One of these schemes enables councils to design their own scheme whereby they can consider awarding a discount to businesses facing increases in their bills in 2017/18 when compared to 2016/17 and the increase is due to the 2017 revaluation. The council has now agreed its scheme and has identified your business as potentially qualifying for the discount. To apply for the discount please complete and return the application form below.

Note that the key features of the scheme are:-

- ❖ Only businesses seeing increases in their bills as a result of the revaluation will be entitled
- ❖ The relief will be a percentage discount applied to the net charge. The discount will be based on the increase in the property's NNDR bill for 2017/18 when compared to 2016/17
- ❖ The scheme will apply only to properties with a rateable value no less than £12,000 and no greater than £200,000
- ❖ All types of business will be considered for relief
- ❖ Properties unoccupied at 1 April 2017 will be excluded

State Aid

The award of the local discount is classed as State Aid and the Local Authority must therefore comply with European Commission State Aid legislation. The application form requires your organisation's confirmation that the granting of local discount will not result in your organisation exceeding the State Aid threshold of €200,000 over the last 3 years (De Minimus Regulations EC 14/07/2013).

Further information on State Aid law can be found at <https://www.gov.uk/guidance/state-aid>

Please complete the application form below and return to the address overleaf.

PLEASE NOTE ALL FIELDS ON THE ATTACHED FORM ARE MANDATORY. YOUR APPLICATION WILL BE REFUSED IF YOU FAIL TO COMPLETE THE FORM IN FULL.

Note: for other support that the council provides for businesses, please go to www.herefordshire.gov.uk/business_rates_relief_and_exemptions

Discretionary Business Rates Revaluation Relief Scheme

Eligibility Criteria

- ❖ The Discretionary Business Rates Revaluation Relief Scheme applies for the year 1 April 2017 to 31 March 2018 only. Under the scheme relief will only be provided where a qualifying ratepayer's bill has increased due to the 2017 revaluation. The property must be entered in the Rating List and be situated wholly in the Herefordshire Council area.
- ❖ Revaluation relief will be made available for businesses and organisations that are facing an increase in their business rate bills in excess of 9%, after all relevant eligible rate reliefs have been awarded following the April 2017 revaluation process.
- ❖ Qualifying businesses will receive revaluation relief to cap their bill increase to 9%
- ❖ Relief is available to all businesses with a rateable value as at 1 April 2017 of between £12k and £200k and in occupation of the property both on 31 March 2017 and on 1 April 2017
- ❖ Relief will be targeted to local businesses and not those businesses that are national or multi-national in nature

Ratepayers will be excluded from relief where any of the following apply: -

- ❖ The ratepayer was not in occupation of the property on 1 April 2017.
- ❖ The property for which the ratepayer is making the application in respect of was not entered in the rating list as at 1 April 2017.
- ❖ The property for which the ratepayer is making the application in respect of was unoccupied on 1 April 2017.
- ❖ Relief will not be available to unoccupied premises or where the premise becomes re-occupied, on the basis that new ratepayers would not have suffered from increases due to a revaluation.
- ❖ Businesses and organisations where the net liability bills following revaluation after eligibility for other relief scheme has:-
 - decreased;
 - remained the same; or
 - the increased liability is below 9%
- ❖ Other businesses excluded will be those already receiving mandatory relief in line with legislative requirements.
- ❖ Relief will not be awarded where the property has an increase in rateable value after 1 April 2017
- ❖ Relief will not be available where the business falls under the "State Aid" rules.
- ❖ Relief is not available to any precepting authority.

Application for Discretionary Business Rates Revaluation Relief

1. Account Details for which local discount is being claimed

Account Reference	
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Ratepayer	
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2. Property for which local discount is being claimed

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3. Declaration

I confirm that:

Agree to the terms and conditions of the Discretionary Business Rates Revaluation Relief Policy

www.herefordshire.gov.uk/business_rates_discretionary-business-rates-revaluation-relief-policy

The granting of this local discount will not result in our organisation exceeding the State Aid threshold of €200,000 during the last 3 years (De Minimus Regulations EC 14/07/2013)

If circumstances change in the future so that the organisation no longer meets the qualifying criteria, I will notify Hereford Council immediately so that the local discount can be removed from the date the change occurred.

By signing the form, I agree that, to the best of my knowledge, the information contained on the form is complete and is not false, and understand that willfully making a false statement on the application form is an offence and may result in legal action being taken.

Name:

Signature:

Position in Organisation

Telephone

Email:

Date:

Note: Under the European Commission rules, you must retain the demand that confirms the level of discount for three years and produce it on any request by the UK public authorities or the European Commission (you may need to keep this longer than three years for other purposes). Furthermore, information on State Aid must be supplied to any other public authority or agency asking for information on 'De Minimus' aid for the next three years.

Please return the completed form to: businessrates@herefordshire.gov.uk

(Please check all parts have been completed).