

# National Non-Domestic Rates



Revenue and Benefits  
P.O. Box 2, Newton Abbot, Devon, TQ12 4YR  
Telephone: 01626 215000

Dear Sir / Madam

## Local Government and Rating Act 1997 Application for Rural Rate Relief Village Shops etc

Please complete questions 1 to 5 and then part A and / or part B, as appropriate, and sign the Declaration at the end of this form. (Guidance notes are enclosed for your assistance and should be read before completing this form).

1. Applicant's name \_\_\_\_\_
2. Address \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
3. Ratepayer's Name \_\_\_\_\_
4. Address of Premises on which Relief is claimed \_\_\_\_\_
5. Name of settlement (if known) \_\_\_\_\_
6. Rateable value (if known) \_\_\_\_\_

### Part A – Mandatory relief (100% from 1 April 2017) (this applies to certain small rural businesses)

Is your business a	- Post Office	YES/NO	- General Store	YES/NO
	- Petrol Filling Station	YES/NO	- Food Shop	YES/NO
	- Public House	YES/NO		

Is it the only such business in your village? YES/NO

If NO, please give details \_\_\_\_\_  
\_\_\_\_\_

A General Store is defined as a shop, which wholly or mainly sells both food (excluding confectionery and pet food) and general household goods. It may, however, be part of, or include, another business.

A Public House means premises for which a justices' on-licence is in force.

A Food Shop is one that sells mainly food for human consumption, excluding catering and confectionery. (Restaurants, cafes and take-aways are not counted as food shops for the purpose of mandatory relief).

**Part B Discretionary Relief** (up to 100%)

Please state the nature/trade of business \_\_\_\_\_

Number of employees :-                      Full Time        \_\_\_\_\_                      Part Time        \_\_\_\_\_

Location of nearest competitor \_\_\_\_\_

Annual Turnover \_\_\_\_\_

**IMPORTANT: Please supply a copy of your most recent audited accounts.**

Please explain why your business is of benefit to the local community (you may wish to give reasons on a separate sheet and attach it to your application).

**Declaration**

I hereby certify that the particulars given above are correct, to the best of my knowledge and belief, and understand that any relevant records which may be required to substantiate the validity of this, and future applications will be maintained.

Name: \_\_\_\_\_                      Signature: \_\_\_\_\_

Capacity in which signed: \_\_\_\_\_

Address: \_\_\_\_\_  
\_\_\_\_\_

Telephone number: \_\_\_\_\_                      Date: \_\_\_\_\_

Please note:

It may be necessary for an officer to visit to discuss your application (by appointment). In addition, a random and unannounced inspection of the property concerned may also be undertaken.

## Rural Rate Relief for village shops and other Rural Businesses

### **Guidance Notes**

Rural Rate Relief aims to assist essential small businesses in rural areas. The scheme commenced in April 1998 giving special help to many Post Offices and General Stores. Recently, with several worthwhile enhancements to the rules, even more small village businesses are guaranteed help with their rates.

Mandatory Relief – From 1 April 2017 mandatory relief has been increased to 100%. It is granted to the only Post Office, the only General Store, the only Petrol Filling Station and the only Public House in each qualifying settlement, provided the rateable value is below the specified threshold. All Food Shops (excluding catering and confectionery) in those same settlements will also receive a 100% rate reduction.

Discretionary relief – up to 100% may be given to other valued businesses within qualifying settlements. These will be shown in their application forms to be of benefit to the local community and council tax payers. Businesses with a rateable value up to £16,500 may apply.

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- Settlements must be less than 3,000 people and be within designated rural areas. Many settlements are defined by existing parish boundaries, but some parishes may be divided into two or more settlements if they contain more than one village.
  - Rateable Value upper limits for automatic assistance (providing the business fulfils the other conditions) are currently:
    - Post Offices, General Stores and Food Shops: £8,500
    - Petrol Filling Stations and Public Houses: £12,500
  - Any business in a rural settlement with a rateable value of £16,500 or less may apply for discretionary rate relief. This would include many valued businesses not mentioned above. It would also include Post Offices, Public Houses, General Stores, etc. with a higher rateable value than that set for mandatory relief e.g. one with a rateable value of £13,000.

Businesses applying for discretionary help will need to supply some basic financial details including their latest set of accounts, and also explain why they are important to the local community.

If you wish to apply for either Mandatory or Discretionary Relief (or both), then please complete and return the enclosed form. Should you have any queries, please do not hesitate to contact Revenue and Benefit Services on 01626 215000.