

Local Government and Rating Act 1997

Rural Rate Relief Scheme



Account Reference Number:

Name of Ratepayer

Address of premises for which relief is sought:

Address for Correspondence:
(If different to 3 above)

Type of Business

Current rateable value and rates payable

How long has the business occupied the premises?

Is this the only rural business of the same type in the designated settlement?

Yes No

How far away from your property is the next business selling goods or providing services similar to your own? (Please state name of other business and distance from yours)

How do you feel your business directly contributes to the local community? (Number of employees, full/part time, community served, etc)

Declaration:

I wish to apply for reduction or remission of rates as permitted by Section 49 of the Local Government Finance Act 1988.

Signed Date / /

Position in company/business

The application form should be completed and returned to the Business Rate Section at the address given below. For further information please contact the Business Rates Section on 01795 417454/ 417429.

Mrs Z Kent, Business Rates Section, Swale Borough Council, Swale House, East Street, Sittingbourne, Kent ME10 3HT.

FOR OFFICE USE ONLY

Rateable Value checked	<input type="checkbox"/>	4 Kilometre Rule	<input type="checkbox"/>
Population criteria	<input type="checkbox"/>	Mandatory (%)	<input type="checkbox"/>
Inspection	<input type="checkbox"/>	Discretionary (%)	<input type="checkbox"/>

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Additional Information

Rural Rate Relief for village shops and rural businesses



As from the 1 April 1998, certain properties subject to Business Rates became entitled to a Mandatory reduction in their liability. On the 5 April 2001 changes in the legislation extended the relief to include public houses and petrol filling stations.

The guidelines below reflect current legislation in relation to the 2010 Rating List.

Guidelines:

50% Mandatory relief will be awarded if the property:

- a) is in a designated rural settlement area with a population less than 3,000
- b) is the only general store or post office in the settlement
- c) has a rateable value of less than £8,500

In order for public houses and petrol filling stations to qualify for Mandatory relief, they must:

- a) be in a designated rural settlement area with a population less than 3,000
- b) be the only public house or petrol filling station in that settlement
- c) have a rateable value of less than £12,500

An extension to the legislation from the 15 August 2001 was made to include:

- a) small shops selling mainly household foods
- b) stores partly selling hot take away food, or food consumed on the premises
- c) have a rateable value of no more than £8,500

However, businesses whose main purpose is a restaurant, tearoom, take away or confectionary sales are not eligible for Mandatory relief.

The Council may also award up to 100% discretionary relief to other properties within a rural settlement if the property:

- a) is in a designated rural settlement with a population of up to 3,000
- b) is used for the purposes which benefit the local community
- c) it is reasonable for the Council to make such a decision having regard to the interest of persons liable to pay the Council Tax set by it.
- d) has a rateable value of no more than £16,500

Current Council policy is:

- a) Any shop or business, which receives 50% mandatory relief shall be eligible to receive 50% discretionary top up relief
- b) Any premises, which would, but for their rateable value, qualify for 50% mandatory relief, shall be eligible for 100% discretionary relief if their rateable value is not greater than £16,500
- c) Any rural business with a rateable value under £16,500 shall be eligible for an element of discretionary relief as long as that business is the only one of its type and no other business with a similar service is within 4 kilometres.
- d) Any relief awarded will be reviewed on a three-year cycle, with one years notice being given at the end of the second year.