Small business rate relief

Small businesses with low rateable values are eligible for discounts on business rates.

Most occupied business premises with a rateable value up to £6,000 will receive 100% relief and those with a rateable value between £6,001 and £12,000 will receive a percentage relief as shown below:

Percentage relief based on rateable value

Rateable value	% relief
0 - 6000	100
7000	83.4
8000	66.6
9000	50
10,000	33.3
11,000	16.6
12,000	Nil

Businesses operating as **childcare providers** and occupying properties with a rateable value of up to £100,000 receive 100% rate relief.

Businesses operating as **post offices** and occupying properties with a rateable value of up to £9,000 receive 100% rate relief and those with a rateable value between £9,001 and £12,000 will receive 50% rate relief.

Multiple businesses

In cases where a ratepayer is liable for more than two properties on a single local non-domestic rating list (local list), and those properties meet only the rateable value conditions, the ratepayer will only receive relief for a maximum of two such properties.

Under Article 4 of the regulations, where a ratepayer is liable to pay business rates for more than two properties shown on the local Non Domestic Rating list in each council area, which satisfy the rateable value conditions, the ratepayer must give notice of those properties to the council as soon as it is reasonable to do so.

It is the responsibility of the ratepayer to advise us if they are currently receiving more than two instances of Small Business Rate Relief in relation to any properties they are responsible for paying business rates on. To report a change of circumstances please <u>contact us</u>.