

Small Business Rates Relief

SEPTEMBER 2014

The following pages form our third report looking at the availability of information relating to Small Business Rates Relief found on over 280 Council websites in England. The existing schemes in Wales and Scotland are different to the scheme currently operating in England

We have not included any London boroughs in this survey. We will be up-dating this report in early 2015.

The information is divided into two main sections

Section 1 is a brief introduction as to how Small Business Rates Relief works and the advice that should be given to companies that may benefit.

Followed by a page giving two examples of how SBRR will work, an example of how some councils have added information as a footnote and then two pages of quotes from some of the websites we have reviewed. There is then a page of comments from businesses benefiting from our advice following our second report on this subject dated March 2014.

Section 2 is a list of local authorities with brief comments against each on the clarity of information available on their websites relating to Small Business Rates Relief.

Many Councils have improved their web sites in the last nine months since our initial report on this subject in November 2013 and our subsequent report in March 2014. Many pages on this subject however remain poorly laid-out, giving historic and inaccurate information and, as a result, discourage local companies from applying for a relief to which they are fully entitled.

The Parliamentary under Secretary of State responsible for co-ordinating this scheme has confirmed to us that he believes there remains at least £100 million of unclaimed relief due to Small Businesses in England.

At the end of the report on local councils we have set out:

APPENDIX 1: Suggested website page for local councils

APPENDIX 2: Extract from The Rating Manual 2010.

APPENDIX 3: Council letter Summer 2014

APPENDIX 4: Recommendations & copy of letter sent to all councils August 2014

APPENDIX 5: Press release

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Regulated by RICS

We believe the following should be interested in this report.

- Government Ministers responsible for promoting business.
- Local authorities, including Chief Executives and Senior Officers responsible for Business Rates.
- Companies throughout the UK with rateable values below £18,000.
- Professional advisors, including Chartered Surveyors who give advice on rating matters.
- Journalists in the National Press who write on business matters.
- Journalists who write for local papers on business issues throughout England
- Business organisations, including the CBI, the Federation of Small Businesses and The British Chamber of Commerce.
- Professional bodies who represent members who may be occupying small business properties.
- Landlords and Managing Agents.

If you have received this report and you believe it may be of interest to others you know, including colleagues, friends or local businesses across England please feel free to “forward”. It is being published on-line in the hope that it will be of benefit to many thousands of businesses throughout the country. Please feel free to distribute via Social Media, e-mail, upload onto your web-site, or create a link to our web site where it can be found at http://www.centre-p.co.uk/Small_Business_Rates_Relief_.pdf

If you represent a council which improves the contents of their web-site following the publication of this report please e-mail us a link to your new page.

If you wish any sections of this report to be sent to you in a PDF, or any other format, so you can load individual pages onto your council’s web site please e-mail reception@centre-p.co.uk and these will be forwarded. If you are able to copy-and-paste you have our permission to do so, but we would appreciate an acknowledgment. The suggested wording for all council web sites, with links to our SBRR tables, have been written in such a way that we believe every council will find them acceptable, and you are welcome to up-load these as your on-line guidance notes on this subject should you wish.

PRESS NOTE:

Further information or enquiries should initially be sent to reception@centre-p.co.uk or you are welcome to contact the main office of BANKIER SLOAN Chartered Surveyors on 01869 338866.

SEPTEMBER 2014

SMALL BUSINESS RATES RELIEF

A brief explanation of how the scheme works and advice to small businesses

This scheme was first introduced in April 2005, revised in April 2010 and further updated by the present government soon after they came into power, in October 2010 with the aim of assisting small businesses.

Businesses who have just one property can claim 100% Rates Relief if their premises have a rateable value of less than £6,000 and will therefore finish-up paying NO RATES.

Businesses who have one property may also claim a reduction in their rates if they occupy a property with a rateable value between £6,000 and £12,000. The level of relief given to these properties is on a tapered basis, the lower the rateable value the greater the percentage relief. The relief reduces by 1% for every £60 increase in the rateable value above £6,000.

The above levels of relief were brought in by the Government as a temporary measure in October 2010.

Very substantial savings are on offer for almost all small businesses and councils **MUST** grant such relief to qualifying companies. The current arrangement will remain in place until *at least* 1st April 2015, and companies are allowed to claim back rates they have already paid, as far back as 1st April 2010.

Occupiers of premises with a rateable value under £12,000 **MUST** make a claim to their council if they wish to receive a refund; *it will not be given automatically*. An application for a refund to cover the period prior to April 2012 should be made on a form obtainable from all local councils. Claims for relief after April 2012 do not need to be made on a standard form, these can be made by e-mail, letter or by telephone.

This is a mandatory relief scheme local councils **must** refund all money to qualifying companies. The scheme is self-funding; it does not cost local councils. All refunds are recovered from central government who receive in advance the anticipated costs each year by way of a supplement on the rates paid by larger companies. If this money is not claimed by small businesses, central government will make a profit on this scheme.

Since April 2012 local councils have been obliged to send out Rates Demands to companies whose rateable values are between £12,000 and £18,000 using the Small Business Rates Multiplier. This financial year (2014 / 2015) the figure is 47.1p in the £ compared with the Standard Rate Multiplier in the £ which is 48.2p.

If you have not already made a claim and your rateable value is between £12,000 and £18,000 you may still seek a refund. If you have been charged-out using the 47.1p multiplier, and there has been no change to the occupation of your property since April 2010, the councils **should** refund the relief that you would have been due for the two years prior to April 2012, (*it may be a few hundred pounds*). You are encouraged to write to your council to seek a refund for the 24 month period up to April 2012; after April 2012 this relief should have automatically been calculated when your bill is prepared.

If your property has a rateable value under £12,000, your rates bill will usually show that your account has been prepared using something called The Small Business Rates Multiplier, (47.1p in the £ for this year). If the bill shows no further discounts / relief, usually on the line below, this will almost inevitably mean your bill has NOT been prepared taking account of the Small Business Rates Relief Scheme explained above. It appears confusing I know!

To receive Small Business Rates Relief you do need to make a claim to your council. Originally under this scheme if you had two properties you were able to claim relief on the larger property providing the second property had a RV below £2,600. Since the 1st April 2014 if you have taken on a second property to expand your business you are still able to claim relief on your initial property for a twelve month period. We believe this to be the case whatever the Rateable Value of the new property, e.g. If the new property was to have a RV of say £20,000 we believe that for the first twelve months you can claim relief on the older property. We will be interested to see how councils deal with this issue; an issue which in reality will not occur often in the next year in any given authority.

In conclusion if you have never claimed relief, our advice is to e-mail / write to the Non-Domestic Rates Department at your council stating that you are claiming Small Business Rates Relief going back to April 2010. If you are due a refund most councils will refund directly into your bank within 30 days of you submitting your claim. You need no professional advisers to help you, but if you are concerned then we would recommend you speak to your council or email this office. We really will help you at no cost as we are determined to try and assist as many small businesses as possible to recover the money due under this scheme.



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SEPTEMBER 2014

EXAMPLES OF SMALL BUSINESS RATES RELIEF

EXAMPLE 1

If a company occupies just one property in England, with a **rateable value of £6,000** and has not yet claimed any Small Business Rates Relief, the following shows the refund due.

Since the 1st April 2010 the following rates *will have* been paid

£6,000	x 0.414	=	£2,484	(2010 /11)
	x 0.434	=	£2,604	(2011 /12)
	x 0.45	=	£2,700	(2012 /13)
	x 0.462	=	£2,772	(2013 /14)
	x 0.471	=	£2,826	(2014 /15)

Total amount paid £13,386

The refund due will be £12,765 assuming all rates have already been paid for the current financial year.

This is the total rates paid, £13,386 less £621, to take account of the fact that the 100% relief only came into effect half way through the 2010/11 financial year.

EXAMPLE 2

If a company occupies just one property in England, with a **rateable value of £9,000** and has not yet claimed any Small Business Rates Relief, the following shows the refund due.

£9,000	x 0.414	=	£3,726	(2010/11)
	x 0.434	=	£3,906	(2011/12)
	x 0.45	=	£4,050	(2012/13)
	x 0.462	=	£4,158	(2013/14)
	x 0.471	=	£4,239	(2014/15)

Total amount paid £20,079

The refund due will be £9,108 assuming all rates have already been paid for the current financial year. **If you occupy a retail property an additional £1,000 will be due under the Retail Rates Relief Scheme brought in in April 2014.**

This is the total rates paid, £10,039.50 less £931.50, to take account of the fact that the 100% relief only came into effect half way through the 2010/11 financial year.

After the publication of our last report in March 2014 a number of councils contacted us for criticising them for providing updated information as “...a FOOTNOTE”. Most believed that because it was a *temporary* relief scheme it could simply be added as a footnote.

We stand-by our views that setting out important information for local businesses in this way must be unacceptable. Here is a perfect example which sadly is very typical of dozens of councils. This example comes from Chiltern District Council. If the aim is to encourage local businesses to take up Small Business Rates Relief then we believe councils need to give the promotion of this important national scheme much greater priority.

Business rates - small business rate relief

This relief is only available to ratepayers who apply to their local authority and who occupy either -

(a) one property, or

(b) one main property and other additional properties providing those additional properties each have a rateable value which does not exceed £2,599.

The rateable value of the property mentioned in (a), or the aggregate rateable value of all the properties mentioned in (b), must not exceed £17,999 outside London or £25,499 in London on each day for which relief is being sought. If the rateable value, or aggregate rateable values, increases above those levels, relief will cease from the day of the increase.

Ratepayers who satisfy these conditions will have the bill for their sole or main property calculated using the lower small business non-domestic rating multiplier rather than the national non-domestic rating multiplier that is used to calculate the liability of other businesses. In addition, if the sole or main property is shown on the rating list with a rateable value which does not exceed £12,000, the ratepayer will receive a percentage reduction in their rates bill for this property of up to a maximum of 50% for a property with a rateable value of not more than £6,000.

If an application for relief is granted, provided the ratepayer continues to satisfy the conditions for relief which apply at the relevant time as regards the property and the ratepayer, they will not need to re-apply for relief in each new valuation period.

Certain changes in circumstances will need to be notified to the local authority by the ratepayer (other changes will be picked up by the local authority). The changes which must be notified are -

(a) the ratepayer taking up occupation of a property they did not occupy at the time of making their application for relief; and

(b) an increase in the rateable value of a property occupied by the ratepayer in an area other than the area of the local authority which granted the relief.

Notification of these changes must be given to the local authority within 4 weeks of the day after the day the change happened. If this happens, there will be no interruption to the ratepayer's entitlement to the relief. A notification that the ratepayer has taken up occupation of an additional property must be by way of a fresh application for relief; notice of an increase in rateable value must be given in writing.

Full details on the eligibility criteria and on how to apply for this relief are available from Chiltern District Council, by telephone at 01494 732077 / 01494 732077 or by email at revenue@chiltern.gov.uk.

For the period 1 October 2010 to 31st March 2014 the amount of Small Business Rate Relief has been increased further. Between these dates for properties with a rateable value below £6000 the rate payable will be zero, and for properties with rateable values between £6000 and £12000 there will be tapered relief.

If you are already in receipt of small business rate relief, you need take no action.

An application for Small Business Rates Relief is not required and will be automatically rewarded to all eligible rate payers.
Colchester Borough Council

WRONG!

The new levels of relief will be available for twelve months from 1st October 2010 to 30th September 2011.
Croydon Council

This scheme is quite complex, especially if you occupy more than one property.
East Lindsey Council

WRONG!

Since the 1st April 2005, eligible businesses with rateable values below £5,000 (£6,000 from 1st April 2010) qualify for 50% rate relief.
Forest Heath District Council

You don't need to apply for relief - the reduction applies automatically.
Kingston Council

WRONG!

An application received on or before 30th September 2010 can be back dated to the 1st April 2007.
Lancaster City Council

Business rates will be calculated using the reduced multiplier and relief will be decreased on a sliding scale of approximately 1% for ever £240.
Havant Borough Council

WRONG!

The 2005 / 2010 valuation period ends on the 31st March 2010 and applicants for relief for that valuation period must be received before 30th September 2010.
Wigan Council

Quotes from council's websites August 2014

There is no need to fill in an application form, just contact the business rates office.
Cheshire West and Chester Council

CORRECT

Relief can be back dated as far back as the 1st April 2010.
Brighton and Hove City Council

CORRECT

This is a mandatory relief scheme which is self-funding; it does not cost the Council. All relief is recovered each year by way of a supplement on the rates paid by larger companies.
Rutland Council

This is available at a maximum of 100% for rate payers occupying a single property with a rateable value up to £6,000, with relief declining in percentage terms on a sliding scale until it is 0% at £12,000.
Mid Devon District Council

Substantial savings are on offer for almost all small businesses and the Council must grant such relief to qualifying companies.
Rutland Council

CORRECT

The current temporary increase in Small Business Rate Relief, which started on 1 October 2010 has now been further extended to 31 March 2015.
Northumberland County Council

The legal requirement for an application form to be submitted was removed from 1st April 2012
EREWASH BOROUGH COUNCIL

CORRECT

Ratepayers eligible for relief and whose property has a rateable value below £6,001 will not have to pay any Business Rates. If the rateable value is between £6,001 and £12,000, the amount payable will be reduced on a sliding scale "
Leicester City Council

Quotes from council's websites August 2014

Small Business Rates Relief 2014 / 2015

Below is a table showing a sample of rates which will be payable by businesses claiming Small Business Rates Relief who occupy a single property having a Rateable Value between £6,000 and £12,000, for the financial year 2014 / 2015. This information is provided to assist all local companies who believe they may be eligible. Most councils believe there are many companies unaware of the substantial reduction in rates available to them as a result of the Small Business Rates Relief scheme. For additional retail rates relief please see <http://www.centre-p.co.uk/AdditionalRatesRelief.pdf>

Businesses occupying only one property with a rateable value below £6,000 should be paying NO rates.

These figures are based on the Small Business non-domestic multiplier for 2014-15 which has been set at 47.1p in the pound. An additional discount of £1,000 is being made available this year to shops, pubs and restaurants having a rateable value below £50,000.

Key: RV - Rateable Value

£ - Amount payable after claiming Small Business Rates Relief for financial year 2014 / 2015

RV	£	RV	£	RV	£
6,120	£ 57.65	8,160	£ 1,383.61	10,200	£ 3,362.94
6,240	£ 117.56	8,280	£ 1,481.95	10,320	£ 3,499.72
6,360	£ 179.73	8,400	£ 1,582.56	10,440	£ 3,638.76
6,480	£ 244.17	8,520	£ 1,685.43	10,560	£ 3,780.06
6,600	£ 310.86	8,640	£ 1,790.55	10,680	£ 3,923.62
6,720	£ 379.81	8,760	£ 1,897.94	10,800	£ 4,069.44
6,840	£ 451.03	8,880	£ 2,007.59	10,920	£ 4,217.52
6,960	£ 524.51	9,000	£ 2,119.50	11,040	£ 4,367.87
7,080	£ 600.24	9,120	£ 2,233.67	11,160	£ 4,520.47
7,200	£ 678.24	9,240	£ 2,350.10	11,280	£ 4,675.33
7,320	£ 758.50	9,360	£ 2,468.79	11,400	£ 4,832.46
7,440	£ 841.02	9,480	£ 2,589.75	11,520	£ 4,991.85
7,560	£ 925.80	9,600	£ 2,712.96	11,640	£ 5,153.49
7,680	£ 1,012.84	9,720	£ 2,838.43	11,760	£ 5,317.40
7,800	£ 1,102.14	9,840	£ 2,966.17	11,880	£ 5,483.57
7,920	£ 1,193.70	9,960	£ 3,096.17	12,000	£ 5,652.00
8,040	£ 1,287.53	10,080	£ 3,228.42		

This information is provided by BANKIER SLOAN Chartered Surveyors who specialise in industrial, retail and office property across the South Midlands, including North Oxfordshire, The Cotswolds and South Warwickshire.

We would welcome the opportunity of assisting any companies requiring further help. It is still possible to claim Small Business Rates Relief going back to the financial year 2010 / 2011, and substantial refunds are still available to many small businesses. For free advice please contact either your local council or Ian B Sloan FRICS Chartered Surveyor at reception@centre-p.co.uk, or go to our website and read our recent report on Small Business Rates Relief at http://www.centre-p.co.uk/Small_Business_Rates_Relief_.pdf

Thank you...

Quotes following our previous reports on Small Business Rates Relief.

“We have of course simplified the process of claiming Small Business Rate Relief and last estimates suggested that over 90% of Small Business Rates Relief was being claimed. However, I do appreciate the point Mr Sloan is making and therefore we will write to authorities to remind them of the need to keep important information such as this up-to-date in order to support local businesses.” **Brandon Lewis MP, Parliamentary Under Secretary of State, 24th December 2013**

“I just wanted to thank you for your help and advice you gave me. I am £1,850 better off, so please come and collect your two cups of coffee”. **P.W. Moreton-in-Marsh**

“Ian, your help has been much appreciated. We have received a refund of £2,420. **D.S. Banbury**

“Many thanks for your fantastic help. As a result I have today received a cheque for £13,284.20. I am more than happy to take you out for dinner as promised but if you have changed your mind and want to submit and invoice I will be very happy to receive it.” **R. W. Cotswolds**

“Thank you for your report. I spoke to my local Council and I have been assured I will receive back nearly £7,000”. **P.S. Oxfordshire**

“Keep up the good work” **A.P. Manchester**

Business Rates: Reliefs

Whilst our main report relates only to **Small Business Rates Relief** there are a number of other refunds and relief schemes available to businesses and these are set out below with links to the government’s website.

This information applies to England only - rates relief is handled differently in [Scotland](#), [Wales](#) and [Northern Ireland](#).

Your local council will automatically apply some reliefs.

You need to apply for the following reliefs:

- [rural rate relief](#)
- [charitable rate relief](#)
- [enterprise zone relief](#)
- [retail relief](#)

Some local councils provide an additional relief if your business meets certain criteria.

SECTION 2

Set out below are the summaries of our opinions on each website. We accept these are personal. We hope it will encourage councils to improve their information where necessary so as to bring them up to the standard set by those we have commended in this report. This report has been produced by a small research team of dedicated staff who have undertaken this work with no potential for financial gain. The sole aim is to improve the quality of information on council web-sites and thus encourage the survival of small businesses throughout the country.

If we have upset any council's officers we apologise, we assure you that it is not our aim. Please be assured with over 200 councils making errors on their web-pages the chance someone-else has a bigger problem to resolve than you!

Please note we have not commented on individual council's information relating to how businesses must apply for relief. Approximately 40% of the councils state that you do not need to make an application for Small Business Rates Relief, 40% state you do, and 20% make no reference on how to apply.

The legislation states that prior to April 2012 you were obliged to complete a form but after that date it was not necessary. Some council's are still seeking a form for those wishing to apply for refunds before April 2012 but not after that date. Our main concern is that relief is given to the many small businesses that can benefit.

Over 90% of councils give no indication that it is still possible to back-date a claim under this scheme to April 2010. From our experience the average refund available to eligible businesses that have been in the same property since April 2010, and have received no Small Business Rates Relief up to the present date is in excess of £6,000. If the rateable value of your property is as low as £6,500 and you have not received the benefit of this scheme to date, the refund is likely to be in excess of £10,000.

As you start to read our comments below, you may wish to consider the following. Have councils correctly calculated discounts due in this financial year and have refunds already paid-out to thousands of businesses been calculated using the information on the councils' own web-sites, or correctly in accordance with government legislation ?

ADUR & WORTHING COUNCIL

<http://www.adur-worthing.gov.uk/business-rates/reliefs-and-exemptions/#ssbr>

Correct information. Poorly laid out. No notification that a claim can still be back-dated to 2010

ALLERDALE BOROUGH COUNCIL

<http://www.allerdale.gov.uk/business/business-rates.aspx>

Correct information. Poorly laid out. No notification that a claim can still be back-dated to 2010.

AMBER VALLEY BOROUGH COUNCIL

<http://www.ambervalley.gov.uk/business/business-rates/small-business-rate-relief.aspx>

The latest scheme, which has been in place for nearly 4 years, is added as a footnote. No notification that a claim can still be back-dated to 2010.

ARUN DISTRICT COUNCIL

<http://www.arun.gov.uk/main.cfm?type=BUSINESSRATESREDUC>

Good, clear and simple information, although no notification that a claim can still be back-dated to 2010.

ASHFIELD DISTRICT COUNCIL

<http://www.ashfield-dc.gov.uk/business/national-non-domestic-rates/business-rates/business-rates-faqs/do-i-qualify-for-small-business-rate-relief.aspx>

The latest scheme, which has been in place for nearly 4 years, is added as a footnote.

ASHFORD BOROUGH COUNCIL

<http://www.ashford.gov.uk/small-business-rate-relief>

Poorly presented. Correct information but added as a footnote. Application form with link is historic and incorrect. Misleading statement *“For 2013/2014 the government has temporarily doubled the rate of small business rate relief.”* This relief came in in October 2010.

AYLESBURY DISTRICT COUNCIL

<https://www.aylesburyvaledc.gov.uk/business/business-rates/small-business-rate-relief/>

Correct information, much improved since our last report. No notification that a claim can still be back-dated to 2010.

BABERGH DISTRICT COUNCIL

<http://www.babergh.gov.uk/council-tax/business-rates/small-business-rate-relief/>

Correct information but we believe poorly worded. No notification that a claim can still be back-dated to 2010.

BARNSLEY METROPOLITAN BOROUGH COUNCIL

<https://www.barnsley.gov.uk/services/business/business-rates/business-rate-reductions#SBRR>

Correct information but added as a footnote, and suggesting the scheme ended March 2014. No notification that a claim can still be back-dated to 2010.

BARROW IN FURNESS COUNCIL

<http://www.barrowbc.gov.uk/Default.aspx?page=1989>

This councils application form is still quoting the pre-2010 scheme *“eligible businesses with a rateable value of £5,000 and below will get 50% rates relief on their liability”*... The application form is headed Small Business Rates Relief 2010/2015. We drew this to their attention in March 214 ...no action has yet been taken.

BASILDON BOROUGH COUNCIL

<http://www.basildon.gov.....uk/businessrates>

Correct information but added as a footnote. No notification that a claim can still be back-dated to 2010.

BASINGSTOKE & DEAN BOROUGH COUNCIL

<http://www.basingstoke.gov.uk/browse/business/business-rates/small-business-rate-relief.htm>

Correct information but poorly laid out, although suggesting the scheme ended in March 2014. No notification that a claim can still be back-dated to 2010. The application form businesses are referred to on line is very strange!

See <https://onlinebenefitclaim.basildon.gov.uk/vicforms/Viewer-VicForms.asp?user=anon&Form=Application>

BASSETLAW DISTRICT COUNCIL

http://www.bassetlaw.gov.uk/council_tax_and_business_rates/business_rates/small_business_rate_relief.aspx

Correct information, clearly laid out. Shame the attached GUIDANCE NOTES are still quoting the April 2010 scheme. No notification that a claim can still be back-dated to 2010.

BATH AND NORTH EAST SOMERSET COUNCIL

<http://www.bathnes.gov.uk/services/business/business-rates/rate-relief-and-exemptions/small-business-rate-relief>

Correct information, clearly laid-out. No notification that a claim can still be back-dated to 2010. Application form for relief **still** quotes the April 2010 scheme.

BEDFORD BOROUGH COUNCIL

https://www.bedford.gov.uk/business/business_rates/small_business_rate_relief.aspx

Correct information but added as a footnote. The Application form is still quoting the April 2010 scheme . No notification that a claim can still be back-dated to 2010.

BIRMINGHAM CITY COUNCIL

<http://www.birmingham.gov.uk/cs/Satellite?c=Page&childpagename=Business-Rates%2FPageLayout&cid=1223092552698&pagename=BCC%2FCommon%2FWrapper%2FWrapper>

Correct information, update following our last report. No clear statement that a claim can still be back-dated to 2010.

BLABY DISTRICT COUNCIL

<http://www.blaby.gov.uk/business/finance-funding-grants/business-rates/business-rates-reliefs-and-exemptions/>

Correct information but no notification that a claim can still be back-dated to 2010. Excellent to see businesses being encouraged to telephone in to the council so that *“your account could be updated immediately “*

BLACKBURN WITH DARWEN BOROUGH COUNCIL

<http://www.blackburn.gov.uk/Pages/Small-business-rate-relief.aspx>

Correct information but added as a footnote. No notification that a claim can still be back-dated to 2010.

BLACKPOOL BOROUGH COUNCIL

<http://www.blackpool.gov.uk/Business/Business-rates/Business-rates-relief.aspx>

Good, clear concise information, much improved since our last report, although suggesting current scheme ended March 2014, but many councils have still not undated this information ! No notification that a claim can still be back-dated to 2010.

BOLSOVER DISTRICT COUNCIL

<http://www.bolsover.gov.uk/index.php/business-licensing/business-rates>

Incorrect, historic information. No reference to the post October 2010 scheme

BOLTON COUNCIL

<http://www.bolton.gov.uk/website/pages/Businessratesreductions.aspx#Small>

Correct information, much improved, but could be better presented. The top three lines explain that the 33 lines that follow are incorrect ! No notification that a claim can still be back-dated to 2010.

BOROUGH OF POOLE

<http://www.poole.gov.uk/business/business-rates/business-rate-reductions/>

Correct information. Could be better presented, as it refers back to the April 2010 scheme. Incorrectly included in bold *“If you think you qualify, an application must be made in writing”* No notification that a claim can still be back-dated to 2010.

BOSTON BOROUGH COUNCIL

<http://www.boston.gov.uk/index.aspx?articleid=3990>

Correct information, well presented. No notification that a claim can still be back-dated to 2010.

BOURNEMOUTH BOROUGH COUNCIL

<http://www.bournemouth.gov.uk/Business/BusinessRates/FrequentlyAskedQuestionsaboutBusinessRates.aspx#DoIqualifyforSmallBusinessRateRelief>

Correct information but poorly laid out....we get to the correct answer eventually ! No notification that a claim can still be back-dated to 2010.

BRACKNELL FOREST COUNCIL

<http://www.bracknell-forest.gov.uk/businessrates>

Generally correct information but only available via the application form for the relief; the relief available between £6,000 and £12,000 is unclear.

BRADFORD (CITY OF) METROPOLITAN BOROUGH COUNCIL

http://www.bradford.gov.uk/bmdc/business_and_industry/business_rates/small_business_rates_relief

Correct clear information. No notification that a claim can still be back-dated to 2010.

BRAINTREE DISTRICT COUNCIL

http://www.braintree.gov.uk/info/200314/business_rates/68/rate_relief

The council has tried to update this page and has confused two different schemes ! They state "This relief is effective from 14th February 2014 and is valid for one year" !! Whilst correctly stating the relief below £6,000, they incorrectly state the relief above £6,000

BRECKLAND COUNCIL

http://www.angliarevenues.gov.uk/business_rates.html

Initially we thought there was no information on Small Business Rates Relief, but after search hard we've found this !

The Amounts of Relief available were changed for the period 1st October 2010 to 30th September 2011. This doubled the amount of relief to any properties receiving relief & whose Rateable value was < £12,000.

BRIGHTON AND HOVE CITY COUNCIL

<http://www.brighton-hove.gov.uk/content/business-and-trade/business-rates/small-business-rate-relief-sbrr>

Generally correct information although still misquoting percentage relief available between £6,000 and £12,000, but confirming that "relief can be back dated as far back as 1st April 2010".

BRISTOL CITY COUNCIL

<http://www.bristol.gov.uk/page/business-bristol/small-business-rate-relief>

Correct information, laid out in table format.

BROADLAND DISTRICT COUNCIL

<http://www.broadland.gov.uk/business/490.asp>

Up-dated since our March 2014 report. The information is now correct.

BROMSGROVE DISTRICT COUNCIL

<http://www.bromsgrove.gov.uk/cms/business/business-rates/how-to-reduce-your-rates-bill/small-business-relief.aspx>

Incorrect, historic information, still quoting the April 2010 with no reference to the October 2010 scheme !

BROXBOURNE BOROUGH COUNCIL

http://www.broxbourne.gov.uk/business_in_broxbourne/business_rates/reducing_your_rates_bill/small_business_rate_relief.aspx

Correct information but poorly presented as one line *"However, until 31st March 2014 the government has doubled the usual level of relief"*.

BROXTOWE BOROUGH COUNCIL

<http://www....broxtowe.gov.uk/index.aspx?articleid=866>

This poorly presented site is dominated by historic information including complete details of the 2005 scheme. The current scheme is added as a footnote. No notification that a claim can still be back-dated to 2010.

BURNLEY BOROUGH COUNCIL

<http://www.burnley.gov.uk/business/business-rates/small-business-rate-relief>

Initially setting out the April 2010 scheme, it then goes on to set out the current scheme. No notification that a claim can still be back-dated to 2010. The application form does not highlight the available of 100% relief for properties with Rateable Values under £6,000.

BURY COUNCIL

<http://www.bury.gov.uk/index.aspx?articleid=3161>

Correct information, although as all councils will be aware, predicting the future can be confusing so why include... *"This is a short term measure introduced by the government and will end in March 2015. After that date the only extra relief available will be 50% discount for properties with a rateable value of less than £6,000"*. **Inconceivable I would suggest with a general election only 6 weeks later!**

CALDERDALE METROPOLITAN DISTRICT COUNCIL

<http://www.calderdale.gov.uk/business/businessrates/publications.html>

Very poorly laid out information for a council of this size. As a footnote it suggests the current scheme ended in September 2011 and on application form (that is not apparently linked to this page !) in 2012 !

CANNOCK CHASE COUNCIL

http://www.cannockchasedc.gov.uk/info/200012/business_rates/102/how_can_i_reduce_my_business_rates_bill

Correct figures, although, as we stated in our March 2014 report still indicating the current relief scheme ended on 31st March 2013.

CANTERBURY CITY COUNCIL

<https://www.canterbury.gov.uk/business/business-rates/rate-relief/small-businesses/>

A very good, well laid out site, with the correct information, confirming also that it is possible to make a claim going back to April 2010. An excellent example that other councils would do well to follow. The only issue we have is that it continues to imply you must complete an application form.

CASTLEPOINT DISTRICT COUNCIL

<http://www.castlepoint.gov.uk/main.cfm?Type=1839#SBRR>

Correct information on this web-link although poorly laid out with the latest scheme is only added as a footnote. No notification that a claim can still be back-dated to 2010. The first link however we came across in Google was this showing the 2008 scheme

<http://www.castlepoint.gov.uk/main.cfm?Type=2763> !!

CENTRAL BEDFORDSHIRE COUNCIL

<http://www.centralbedfordshire.gov.uk/local-business/business-rates/reductions/default.aspx>

Another council that has successfully up-dated it's main site following our last report; although it's attached GUIDANCE NOTES are still poorly laid-out, adding the current scheme as a footnote.

CARLISLE CITY COUNCIL

http://www.carlisle.gov.uk/business/business_rates/small_business_rates_relief.aspx

Poorly presented with correct information added as a footnote. No notification that a claim can still be back-dated to 2010.

CENTRAL SUSSEX

http://revsandbens.centralsussex.gov.uk/non_domestic_rates/295.htm

Correct information but added as a footnote, and suggesting the current scheme only came in, in 2013. No notification that a claim can still be back-dated to 2010.

CHARNWOOD BOROUGH COUNCIL

Poor site . No statement regarding Small Business Rates Relief, however there is a link to the gov.uk website which we guess is a starter ! We can't believe that councils don't want to encourage their local businesses to claim SBRR . If they get a refund they will surely spend it locally!

CHELMSFORD BOROUGH COUNCIL

<http://www.chelmsford.gov.uk/how-pay-less>

Very basic information giving no examples of the percentages of relief available. No real incentive for local companies to search out the relief available. Does at least give link to correct Government web site....but could surely be more helpful!

CHELTENHAM BOROUGH COUNCIL

http://www.cheltenham.gov.uk/info/200012/business_rates/124/business_rate_relief/3

Historic information, with footnote added explaining that the government has doubled the usual level of relief. No real clarity of the huge relief available for premises with Rateable values between £6,000 and £12,000.

CHERWELL DISTRICT COUNCIL

<http://www.cherwell.gov.uk/index.cfm?articleid=1270#sbrr>

A much improved site since our March 2014 report. They have followed our advice. If we're being really critical we'd like to see the Percentage Reduction table being re-written to show that for values between £6,000 and £12,000 the relief is shown as 100% - 0% not 0% - 100% .

CHESHIRE EAST COUNCIL

https://www.cheshireeast.gov.uk/business/business_rates/rate_relief.aspx

Correct information but only added as a footnote, half way through the third paragraph, having explained in detail the April 2010 scheme!

CHESHIRE WEST AND CHESTER COUNCIL

http://www.cheshirewestandchester.gov.uk/business/business_rates/rate_relief.aspx

Updated since our last report now giving excellent clear information. Although no notification that a claim can still be back-dated to 2010, however we like the sentence *"There is no need to fill in an application form just contact the business rates office"*

CHESTERFIELD BOROUGH COUNCIL

<http://www.chesterfield.gov.uk/Small-Business-Rate-Relief-425.html>

Badly presented although correct information but added as a footnote. Indicates Scheme ended March 2014. No notification that a claim can still be back-dated to 2010.

CHICHESTER DISTRICT COUNCIL

<http://www.chichester.gov.uk/index.cfm?articleid=14002>

Correct information . Clearly, correctly, states that the SBRR scheme is “*by application only*”. More encouragement to apply could be forthcoming !

CHILTERN DISTRICT COUNCIL

<http://www.chiltern.gov.uk/smallbusinessraterelief>

Poorly presented, historic information. Current information simply added as a footnote (and saying it finished March 2014). No notification that a claim can still be back-dated to 2010. Needs starting again !

CHORLEY COUNCIL

<http://chorley.gov.uk/Pages/AtoZ/Business-rates.aspx>

Correct clear although brief information about the scheme.

CHRISTCHURCH & EAST DORSET COUNCIL

<https://www.dorsetforyou.com/business-rates/rate-relief>

Excellent information. One of the best looking pages promoting Small Business Rates Relief and since our March 2014 report is one of the most informative. Even the attached Application Form has been up-dated. No notification that a claim can still be back-dated to 2010.

CITY OF YORK

http://www.york.gov.uk/info/200729/business_rates/32/business_rates/3

Excellent . A much improved page since our last report. Clear correct and well laid out. No notification that a claim can still be back-dated to 2010.

COLCHESTER BOROUGH COUNCIL

<http://www.colchester.gov.uk/article/4919/How-do-I-qualify-for-Small-Business-Rate-Relief>

No change since our last report, still giving historic information, quoting the April 2010 scheme, and surprisingly states “*An application for Small Business Rates Relief is not required and will be automatically awarded to all eligible rate payers*”.

COPELAND COUNCIL

<http://www.copeland.gov.uk/content/small-business-rate-relief>

Correct information, spoilt by a headline indicating that “*You may be entitled to a 50% reduction...*”, and still indicating current scheme ended March 2014. So nearly good ! No notification that a claim can still be back-dated to 2010.

CORBYP BOROUGH COUNCIL

<https://www.corby.gov.uk/site-page/business-rates-reductions>

Much improved since our March 2014 Report. Gives correct information but many other councils state it much more clearly. No notification that a claim can still be back-dated to 2010.

CORNWALL COUNCIL

<http://www.cornwall.gov.uk/default.aspx?page=716>

Generally good information, although the percentage relief available for those occupying premises with rateable values between £6,000 and £12,000 is incorrect (it’s 2% per £120 not per £100 as stated). No notification that a claim can still be back-dated to 2010.

COTSWOLD DISTRICT COUNCIL

<http://www.cotswold.gov.uk/business-rates/business-rate-relief/#smallbusinessraterelief>

Good clear, well presented information, just a shame (we know from our own experience!) that the letter they send out to small businesses giving advice on SBRR is still quoting the April 2010 scheme!

COVENTRY CITY COUNCIL

http://www.coventry.gov.uk/info/55/business_rates-reductions/183/business_rates-small_business_rate_relief

Correct information, although tables quoted are still showing multipliers that have not been updated for the last 4 years, even though we drew it to the council's attention in our March 2014 report.

CRAVEN DISTRICT COUNCIL

<http://www.cravenc.gov.uk/article/1796/Business-Rates---Reductions>

Improved and now correct information, although only added as an afterthought (but at least it's after only 2 paragraphs!). No notification that a claim can still be back-dated to 2010.

CRAWLEY BOROUGH COUNCIL

http://www.crawley.gov.uk/pw/Business/Business_Rates/index.htm

Correct information. No notification that a claim can still be back-dated to 2010.

CROYDON COUNCIL

<http://www.croydon.gov.uk/business/businessrates/reductions/reduction>

Very poor, historic information, but may be of interest to those scholars of the history of Small Business Rates Relief! The site includes *"On the 24th March 2010 the Chancellor of the Exchequer announced that there will be a temporary increase in the level of Small Business Rates Relief. The new levels of relief will be available for twelve months from the 1st October 2010 to the 30th September 2011. A letter has been sent to all businesses who may be effected by this change"*. No indication of 100% relief for small premises. Needs re-writing. Don't read the Small Business rates relief form 2007-2009 which they kindly provide!

DACORUM BOROUGH COUNCIL

<http://www.dacorum.gov.uk/home/business/business-rates/business-rates-relief/small-business-rate-relief?redirected=true>

Very clear information which starts with *"This is available at 100% for rate payers occupying single properties with a rateable value up to £6,000 and relief declining in percentage terms on a sliding scale until it is 0% at £12,000"*. Still need to change closing date from April 2014. Almost a very good website but lacks the information that a claim can be back dated to April 2010 and incorrectly states *"Ratepayers must apply for the relief each year and must be eligible on the 1st April of each year"*

DARLINGTON BOROUGH COUNCIL

<http://www.darlington.gov.uk/Advice+and+Benefits/businessrates/reliefs.htm>

Poorly presented website with current information only added as a footnote. No change from our March report.

DARTFORD BOROUGH COUNCIL

<http://www.dartford.gov.uk/by-category/advice-and-benefits2/business-rates>

Poor historic information, quoting only the April 2010 scheme, even though the website indicates it was last updated in December 2012.

DAVENTRY DISTRICT COUNCIL

<http://www.daventrydc.gov.uk/business/business-rates/reliefs/sbrr/>

A poorly presented page quoting 50% relief and then adding *"However, until 31st March 2014 the government has doubled the usual level of relief"*. It also goes on to state *"An application for Small Business Rates Relief is not required"*. You don't need to complete a FORM, but you do need to APPLY !

DERBY CITY COUNCIL

<http://www.derby.gov.uk/business/business-rates/business-rates-reductions/>

Poorly presented, historic information suggesting 100% relief for the smallest premises was going to terminate in September 2012. It includes a final sentence *"We will issue revised bills showing the extended relief from 1st October 2011 to 30th September 2012 once the government has made the necessary changes to the law"*. The attached letter / application form suggests to us this page has not been up-dated since late 2011.

DERBYSHIRE DALES DISTRICT COUNCIL

<http://www.derbyshiredales.gov.uk/services-business/business-rates/exemptions--reliefs>

Correct information, but quoting 50% as the maximum relief before correcting itself in the same paragraph. No notification that a claim can still be back-dated to 2010.

DONCASTER COUNCIL

http://www.doncaster.gov.uk/sections/business/businessrates/small_business_rates_relief.aspx

Correct information once passed the headline... *"Reduce your rates bill by up to 50%"*. We welcome the sentence *"The extra support is due to continue until 31 March 2015, after which Small Business Rate Relief may return to a maximum of 50%."* . We suggest the word MAY should be in bold, as a general election will take place 6 weeks later.

DORSET COUNCIL

<http://www.dorsetforyou.com/387137>

Excellent information. One of the best looking pages promoting Small Business Rates Relief and since our March 2014 report is one of the most informative. Even the attached Application Form has been up-dated. No notification that a claim can still be back-dated to 2010.

DOVER DISTRICT COUNCIL

<http://www.dover.gov.uk/Business/Business-Rates/Relief/Small-Businesses.aspx>

This is a well presented, clear correct page, finishing with...*"You can still get Small Business Rates Relief back dated to 1st April 2010"*.

DUDLEY METROPOLITAN BOROUGH COUNCIL

<http://www.dudley.gov.uk/business/business-rates/business-rates-reductions/>

Much improved, now correct, information following our March 2014 report . This site now quotes discounts available but includes a sentence *"These changes will automatically be shown on the bills sent to eligible ratepayers"* which we think may well be misleading to many local businesses who may think they are getting all available discounts...but unless they have applied, won't be eligible! No notification that a claim can still be back-dated to 2010.

DURHAM COUNTY COUNCIL

www.durham.gov.uk/Pages/Service.aspx?ServiceId=8431#small

The attached application form http://content.durham.gov.uk/PDFRepository/Application_for_Small_Business_Rate_Relief_Mar14.pdf is much more informative than the HOME page on this subject which hardly encourages businesses to search for more details ...it simply states *"Ratepayers entitled to small business rate relief have a lower multiplier. For 2014/15 this has been set at 47.1p. For details of how this affects your bill, see our what are business rates? Page"*.

EAST DEVON

http://www.eastdevon.gov.uk/small_business_rate_relief

Much improved site. Correct information well laid out. No notification that a claim can still be back-dated to 2010.

EAST DORSET DISTRICT COUNCIL

<https://www.dorsetforyou.com/387137>

Excellent information. One of the best looking pages promoting Small Business Rates Relief and since our March 2014 report is one of the most informative. Even the attached Application Form has been up-dated. No notification that a claim can still be back-dated to 2010.

EAST HAMPSHIRE DISTRICT COUNCIL

[http://www.easthants.gov.uk/ehdc/formsfordownload.nsf/0/329FF869A88AA4658025755A0042549B/\\$File/small+business+relief+0310.pdf](http://www.easthants.gov.uk/ehdc/formsfordownload.nsf/0/329FF869A88AA4658025755A0042549B/$File/small+business+relief+0310.pdf)

Very poor out-dated information . This printed leaflet may have been given a charter mark in 2010 but its simply incorrect ! It's quoting the April 2010 scheme. OR go to the council's other page <http://www.easthants.gov.uk/ehdc/revenuesweb.nsf/webpages/Business+rates+Small+Business+Relief> and hope this one is correct, as it does at least quote 100% relief on RV up to £6,000. A good example of being able to remove information on web-sites is just as important as uploading current information.

EAST HERTS COUNCIL

<http://www.eastherts.gov.uk/index.jsp?articleid=9374>

Firstly, if you type in Small Business Rates Relief East Herts Council you don't get this page ...you get a form to fill in...with no details of the scheme If you type in just East Herts Council then, Small business rates relief, in the Search box you get 30 lines of historic information, then it correctly quotes the current scheme in a footnote entitled *Temporary Changes From 1st April 2012....*a new date to me! No notification that a claim can still be back-dated to 2010.

EAST LINDSEY COUNCIL

<http://www.e-lindsey.gov.uk/CHttpHandler.ashx?id=1847&p=0>

This document finishes with a great line *"This scheme is quite complex, especially if you occupy more than one property."* It's not ...it's simple especially if you only have ONE property, which most *small* businesses do. I do agree however some councils make it seem complex !

EAST NORTHAMPTONSHIRE DISTRICT COUNCIL

<http://www.east-northamptonshire.gov.uk/businessraterelief> .. Much better than previously , this site simply directs you to the excellent central government web-site at <https://www.gov.uk/apply-for-business-rate-relief/small-business-rate-relief>

EAST RIDING OF YORKSHIRE COUNCIL

<http://www2.eastriding.gov.uk/business/business-rates/billing-business-rates/#help-for-small-businesses>

Mainly quoting historic information. Includes a sentence *"From 1 September 2010 until 31 March 2015 the Government has increased the level of discount to double the normal rate as explained above."* No notification that a claim can still be back-dated to 2010.

EAST STAFFORDSHIRE BOROUGH COUNCIL

https://www.google.co.uk/?gws_rd=ssl#q=Small+business+Rates+Relief+East+Staffordshire+Council

Correct information, clearly presented but suggesting current scheme finished March 2014. No notification that a claim can still be back-dated to 2010.

EASTBOURNE BOROUGH COUNCIL

<http://www.eastbourne.gov.uk/businesses/business-rates/how-much-to-pay/discounts-and-relief/small-business-relief/>

Historic information, quoting the April 2010 scheme, to which two sentences have been added "*However, until 31 March 2014 the Government has doubled the usual level of relief. Small Business Rate relief has been extended until 31st March 2014*". No notification that a claim can still be back-dated to 2010.

EASTLEIGH BOROUGH COUNCIL

<http://www.eastleigh.gov.uk/council-tax-and-benefits/business-rates.aspx>

Correct information, clearly set out, but no notification that a claim can still be back-dated to 2010.

EDEN DISTRICT COUNCIL

<http://www.eden.gov.uk/business-and-the-economy/business-rates/business-rates-reliefs-and-reductions/business-rate-relief-small-businesses/>

Initially quoting the April 2010 scheme, this council clearly sets out the current position, although there is confusing information on the application form, suggesting the current scheme ended March 2014

ELMBRIDGE BOROUGH COUNCIL

<http://www.elmbridge.gov.uk/taxation/busrates/smallbrate.htm>

This site has recently been updated but is still a little confusing in our opinion. At least they ask you nicely to complete a form ! No notification that a claim can still be back-dated to 2010.

EPPING FOREST DISTRICT COUNCIL

<http://www.eppingforestdc.gov.uk/index.php/business/business-rates/reduce-your-business-rates>

On the main page and the application form the April 2010 scheme is set out followed by a paragraph stating that "*For a period of 3 years between 1 April 2012 and 31 March 2015, the Government has temporarily increased the level of Small Business Rates Relief*". It is a shame the dates quoted are incorrect as you can still claim back to April 2010.

EPSOM & EWELL BOROUGH COUNCIL

<http://www.epsom-ewell.gov.uk/EEBC/Business/Business+rates/Small+Business+Rate+Relief.htm>

Generally clear and concise right from the first paragraph although *still* misquoting the information on the tapered relief for those with rateable values between £6,000 and £12,000. No notification that a claim can still be back-dated to 2010.

EREWASH BOROUGH COUNCIL

<http://www.erewash.gov.uk/business-licensing/business-rates/reductions.html>

Correct information, although indication scheme ended April 2014. Does include confirmation that "*The legal requirement for an application form to be submitted was removed from 1st April 2012*" but also includes a sentence which we believe is misleading stating "Ratepayers need take no action. Once the legislation is in place, they will be sent a revised bill".

EXETER CITY COUNCIL

<http://www.exeter.gov.uk/index.aspx?articleid=5872>

Historic and incorrect information quoting the April 2010 scheme, although the attached FORM to apply for relief is correct, although scheme ended March 2014. No notification that a claim can still be back-dated to 2010.

FAREHAM BOROUGH COUNCIL

http://www.fareham.gov.uk/business/business_rates/discounts_and_exceptions/reliefs/intro.aspx

The information given is basically correct, although written in a slightly confusing manner and sadly includes the sentence *"The Government has temporarily enhanced the level of relief up to 31 March 2013"*

FENLAND DISTRICT COUNCIL

<http://fenland.gov.uk/article/2102/Business-Rates---Reliefs>

Still a confusing site.... Starts *"Entitlement to Small Business Rates Relief is automatic, you do not need to complete an application form if you are applying for this relief to start from or after 1 April 2012..."*. True but it's not automatic....businesses still need to apply! It goes on to state *"Provision has been made to temporarily increase the percentage of Small Business Rates Relief up to a maximum of 100% during 2014/15 where the rateable value of the property does not exceed £6,000."* What about the last 4 years!? No notification that a claim can still be back-dated to 2010.

FOREST HEATH DISTRICT COUNCIL

http://www.forest-heath.gov.uk/info/100002/business/637/business_rate

"Since 1 April 2005, eligible businesses with rateable values of below £5,000 (£6,000 from 1 April 2010) qualify for 50% rate relief. This decreases on a sliding scale of rateable value over £5,000 (£6,000 from 1 April 2010) up to £10,000 (£12,000 from 1 April 2010)." I wonder when this site was last reviewed!

FOREST OF DEAN

<http://www.fdean.gov.uk/media/Assets/Revenues/documents/fdean-BusRates12-13.pdf>

Improved, now basically correct, but could give much more clarity on the relief available to those with rateable values between £6,000 and £12,000. No notification that a claim can still be back-dated to 2010. Concludes with *"If you think that you might be eligible for this relief, please contact us and we will send you full details of the relief"*. Any reason "full details" aren't on the web-site?

FYLDE BOROUGH COUNCIL

<http://www.fylde.gov.uk/business/business-rates/small-business-rate-relief-scheme/>

Much improved following our March 2014 report! No notification that a claim can still be back-dated to 2010. The attached Form has NOT been updated it's still quoting the April 2010 scheme.

GATESHEAD COUNCIL

<http://www.gateshead.gov.uk/Business%20and%20Industry/rates/Discounts.aspx#SBRR>

Poorly presented information. Mainly quoting the April 2010 scheme with the current information added only as a footnote. The attached form includes the sentence ***"If relief is awarded, and your circumstances do not change, you will not have to re-apply until the next business rate revaluation that will take place on 1 April 2010"***. Oh dear!

GEDLING BOROUGH COUNCIL

<http://www.gedling.gov.uk/counciltaxbenefits/businessrates/exemptionsreliefs/smallbusinessrelief/>

Good simple page. Correct information, although giving no details for those with rateable values between £6,000 and £12,000. No notification that a claim can still be back-dated to 2010. Sorry to see they say the scheme WILL revert back to a 50% charge in April 2015. Should say MAY...I can't believe it will!

GLOUCESTER CITY COUNCIL

Type in Small Business Rates relief Gloucester City...you don't get the right information. It's there but you need to search via Business Finance. At least when you find it, it's correct (except for the March 2014 finish date). Their web-site is confused because the City also has it's own additional Subsidy Scheme which could make calculations complicated ? See

<http://www.gloucester.gov.uk/business/Documents/Finance,%20Funding%20and%20Grants/Applicant%20Guidance%20Notes%20GSB%20Innovation%20Fund%20-%20Business%20Rates%20Grants.pdf>. The SBRR

government scheme needs better promotion.

GOSPORT BOROUGH COUNCIL

<http://www.gosport.gov.uk/sections/your-council/council-services/business-rates/explanatory-notes/>

Quoting the April 2010 scheme, however adding once again, like many councils, a single standard sentence reading "*However, until 31st March 2015 the government has doubled the usual level of relief*".

GRAVESHAM BOROUGH COUNCIL

<http://www.gravesham.gov.uk/services/business/business-rates/small-business-rate-relief>

A much improved page since our March 2014 report, now correctly promoting the current scheme. No notification that a claim can still be back-dated to 2010.

GREAT YARMOUTH BOROUGH COUNCIL

<http://www.great-yarmouth.gov.uk/business/business-rates/index.htm>

Congratulations...a totally re-written page. Correct and simple although still no notification that a claim can be back-dated to 2010.

GUILDFORD BOROUGH COUNCIL

<http://www.guildford.gov.uk/reductions?faqdetailid=10009&inplace=true>

An updated site , but with a table which I've needed to read half-a dozen times to understand , before deciding that for premises with RV's between £6,000 and £12,000 is wrong...despite looking correct!!

HALTON BOROUGH COUNCIL

Type into Google SMALL BUSINESS RATES RELIEF, Halton Borough Council and top of the list is a www.halton.gov web page promoting the PRE- 2010 scheme. Honest ! See

<http://www.halton.gov.uk/property/ShowNews.asp?NewsID=21>. We can't find any other

information. Possibly the oldest web-page on this subject on the internet ?

HAMBLETON DISTRICT COUNCIL

<http://www.hambleton.gov.uk/business-rates/231-business-rates-reductions>

This remains very poorly presented, quoting the April 2010 scheme and adding as a footnote only the current scheme.

HARBOROUGH DISTRICT COUNCIL

http://www.harborough.gov.uk/info/200012/business_rates/191/national_non-domestic_rates_business_rates/7

One of the most improved web pages . Good clear information although sorry to see the linked Application Form is still quoting the April 2010 scheme.

HARLOW COUNCIL

<http://www.harlow.gov.uk/business-rate-relief-exemptions>

This sets out the April 2010 scheme before adding the single line indicating that relief has doubled until March 2015. The attached application form also highlights the earlier scheme but with a footnote telling businesses the relief has doubled under a heading ...TEMPORARY CHANGE 1ST OCTOBER 2010 FOR ONE YEAR ONLY. No notification that a claim can still be back-dated to 2010.

HARTLEPOOL BOROUGH COUNCIL

http://www.hartlepool.gov.uk/info/200012/business_rates/491/reductions_for_small_businesses/1

Still a poorly presented page. Quoting the April 2010 scheme and again adding the standard sentence that many councils use *"However, until the 31st March 2015 the government has doubled the usual level of relief"*.

HASTINGS BOROUGH COUNCIL

http://www.hastings.gov.uk/business_jobs/business_rates/about_business/#relief

A poorly presented page with very little detail, stating only that the relief available has now doubled since April 2010. No notification that a claim can still be back-dated to 2010. Includes what we believe is a misleading statement... *"An application for Small Business Rate Relief is not required. Where a ratepayer meets the eligibility criteria and has not received the relief they should contact us"*. This would indicate to most businesses that the relief is given automatically...wrong!

HAVANT BOROUGH COUNCIL

<http://www.havant.gov.uk/business-rate-introduction/rate-relief-small-businesses>

Still a poorly presented page. Quoting the 2010 scheme and in a footnote added a suggestion that the government have doubled the relief available. Also quoting, since October 2010, *"business rates will be calculated using the reduced multiplier and relief will be decreased on a sliding scale of approximately 1% for every £240"*!!

HEREFORDSHIRE COUNCIL

<https://www.herefordshire.gov.uk/advice-and-benefits/council-tax-business-rates-and-benefits/business-rates/can-i-get-relief-on-my-business-rates/>

A fairly clear explanation of the scheme, with links to pages with further guidance. Quoting 2013/14. No notification that a claim can still be back-dated to 2010.

HERTSMERE BOROUGH COUNCIL

<http://www.hertsmere.gov.uk/Business/Business-Rates/business-rates-reductions-and-reliefs.aspx>

Poorly presented, starting with the April 2010 scheme, adding the current scheme as an afterthought. The application form for Small Business Rates Relief actually sets out the scheme more clearly. Not the only council to try and claim ownership of the SBRR scheme the page starts *"Our Small Business Rates Relief Scheme....."*

HYNDBURN BOROUGH COUNCIL

Initially you think the site is just an alphabetical list of letters..but drag the cursor down to reach:

http://www.hyndburnbc.gov.uk/site/scripts/documents_info.php?documentID=91&pageNumber=6

At the foot of this page it says *"Hello guest, please rate how useful you found this information by clicking on the star rating below"* and sadly it has an average star rating of 3.9 out of 5. If we were generous we would give it 1. It is quoting the pre-2010 threshold suggesting there is 50% relief up to £5,000, with a sliding scale in percentage terms up to £10,000, and the fact you need to have been in occupation on 1st April to qualify. There is no reference to anything post April 2010.

IPSWICH BOROUGH COUNCIL

<https://www.ipswich.gov.uk/content/small-business-rate-relief> This official site is ok but I still prefer <http://www.allaboutipswich.com/whats-on/news/72/Council-helps-small-businesses-get-rate-relief> which correctly spells out the scheme from the opening paragraph .

ISLES OF SCILLY

<http://www.scilly.gov.uk/search/default.htm?q=Small+Business+Rates+Relief&order=R&submitButtonName=Go>

Another council that is Quoting the April 2010 scheme followed by the usual sentence *“However, until 31st March 2015, the Government has doubled the usual level of relief.”* Poorly presentation.

ISLE OF WIGHT COUNCIL

<https://www.iwight.com/Business/Business-Rates/Business-Rates-Reliefs-Discounts-and-Exemptions/Small-Business-Rate-Relief>

Reasonably correct information but no reference to the ability to back date. Includes a single line *“From 1st October 2010 the relief is 100% on properties that meet the criteria and will not be amended until 31st March 2015.”*...but doesn't tell you the criteria !

KETTERING BOROUGH COUNCIL

http://www.kettering.gov.uk/info/200012/business_rates/862/business_rate_relief/2

Clearly presented, setting out the correct relief depending upon the rateable value. No comment that the relief can be back dated. Last updated 17.05.2013, so still indication current scheme ended March 2014

KING'S LYNN & WEST NORFOLK BOROUGH COUNCIL

<http://www.west-norfolk.gov.uk/default.aspx?page=25994>

Correct information, very well laid out, including a table showing an example of the percentages available. One of the best sites we have seen. Add a note that a claim can still be back-dated to 2010, and we couldn't fault it!

KINGSTON COUNCIL (Royal Kingston Council)

http://www.kingston.gov.uk/info/200164/business_rates/85/business_rate_reductions

The site provides a direct link to the government website where the correct information is given, although the page does start with the sentence *“Small Business Rates Relief applies to properties with a certain rateable value. You don't need to apply for the relief – the reduction applies automatically”*. Wrong!

KIRKLEES METROPOLITAN COUNCIL

<http://www.kirklees.gov.uk/business/businessRates/businessRatesRelief.aspx>

Correct information as this site provides a direct link to the government web-site.

KNOWSLEY COUNCIL

<http://www.knowsley.gov.uk/business/pay-business-rates.aspx>

Generally clear, correct, well laid out information, although misquoting the relief available for properties with a rateable value between £6,000 and £12,000, and suggesting current scheme ended March 2014. No indication that a claim can be back-dated to 2010.

LANCASHIRE COUNTY COUNCIL

<http://www.lancashire.gov.uk/corporate/web/?siteid=2702&pageid=3864&e=e#anchor24914>

It is surprising to see a county council attempting to promote a scheme for which they are not the responsible authority (this falls upon the borough, district and cities) and it may be due to a lack of enquiries that they have allowed this website to remain unchanged for the last five years. It is however a well presented website with totally out-of-date information as it is quoting the scheme as it was in 2008! Unchanged since our March 2014 report.

LANCASTER CITY COUNCIL

<http://www.lancaster.gov.uk/business-rates/small-business-rate-relief/>

All the information quoted is correct but we think could be laid out in a clearer manner. A link leads to an application form which still includes the line *“An application received on or before 30th September 2010 can be back-dated to the 1st April 2007”*. Also contains incorrect statements regarding when applications can be submitted. Unchanged since March 2014.

LEEDS CITY COUNCIL

<http://www.leeds.gov.uk/Business/Pages/Small-Business-Rate-Relief.aspx>

Not very well presented, initially quoting the April 2010 scheme. Although going on to quote the October 2010 scheme and making it clear that for properties with a rateable value of less than £6,000 there will be 100% discount, it makes no reference to the additional relief available for those properties with rateable values between £6,000 and £12,000.

LEICESTER CITY COUNCIL

<http://www.leicester.gov.uk/your-council-services/housing/non-domestic-business-rates/reducing-your-bill/small-business-rate-relief/>

A clear, well presented site, sensibly in our opinion not mentioning any historic schemes with out-dated figures which tend to be found on the vast majority of council websites. It is good to see a final sentence making it clear that this relief can be back-dated to 1st April 2010.

LEWES DISTRICT COUNCIL

<http://www.lewes.gov.uk/business/15147.asp>

“A small business may be entitled to relief from rates, dependant on the rateable value of their premises. Follow the external links to keep up to date with the changing levels of support available.” Might be ok if the link didn't say ERROR !

LICHFIELD DISTRICT COUNCIL

http://www.lichfielddc.gov.uk/info/200012/business_rates/94/can_i_get_relief_on_my_business_rates/2

Inaccurate information, poorly presented. The April 2010 scheme is well promoted (but incorrectly!). The current scheme, which has been in use now for four years, is a footnote covered by three and a half lines...indicates also scheme ended March 2014.

LINCOLN CITY COUNCIL

<http://www.lincoln.gov.uk/small-business-rates-relief/110102.article>

This is a much improved site since our March 2014 report, although the table quoting seven examples at various Rateable Values is wrong....needs proof reading! (e.g at £12,000 the relief is 0% !)

LIVERPOOL CITY COUNCIL

<http://liverpool.gov.uk/business/finance-funding-and-grants/business-rates/information-leaflets/>

Very clear information, well laid out. Still no notification that a claim can still be back-dated to 2010.

LUTON BOROUGH COUNCIL

<http://www.luton.gov.uk/Business/Business%20rates/reliefsandreductions/Pages/default.aspx>

Very poor, limited information. We've tried hard to find an up-to-date web-page. Nothing! There are basic instructions inviting you to apply ...but for what ?

MAIDSTONE BOROUGH COUNCIL

<http://www.maidstone.gov.uk/business/business-rates/relief-and-reductions>

Clear, well presented with correct information, although there is still a paragraph stating *“Properties with a rateable value of between £6,000 and £12,000 can get a reduction on a sliding scale between 0 – 100%”* which may be seen as slightly misleading as most councils write this as between 100 – 0%.

MALDON DISTRICT COUNCIL

http://www.maldon.gov.uk/info/200012/business_rates/237/business_rate_relief

Congratulations. This page has been very well re-written since our last report. It is now clear correct and easy to follow. No doubt the council will be up-dating the information of the attached application form shortly!

MALVERN HILLS DISTRICT COUNCIL

<http://www.malvern hills.gov.uk/cms/business/business-rates.aspx>

Correct information, clearly presented. No notification that a claim can still be back-dated to 2010. Still quoting April 2014 as the closing date. The link to the government website for Small Business Rates Relief has been incorrectly formatted / loaded. It should be this <https://www.gov.uk/apply-for-business-rate-relief/small-business-rate-relief> . The ability still to link to a form covering the period pre-March 2010 is not only unnecessary, as no claims can now be made for this period, but it may also be confusing. The current application form incorrectly states the % relief available between £6.000 and £12,000...and finally the March 2014 date has not been moved on to March 2015.

MANCHESTER CITY COUNCIL

http://www.manchester.gov.uk/info/200012/business_rates/2042/relief_and_exemptions/4

Correct information, clearly laid-out but no notification that a claim can still be back-dated to 2010.

MANSFIELD DISTRICT COUNCIL

<http://www.mansfield.gov.uk/index.aspx?articleid=3185>

Very poor inaccurate information, quoting April 2010 scheme. The last line tells the story of the paragraphs that proceed it ! *“The new levels of relief will be available until 30 September 2012”* How much money have local companies lost I wonder following their own councils advice? No notification that a claim can still be back-dated to 2010.

MEDWAY COUNCIL

<http://www.medway.gov.uk/business/businessrates/smallbusinessraterelief.aspx>

Type in Small Business Rates Relief Medway Council and top of Google is this page <http://www.medway.gov.uk/business/businessrates/ratebillcalculator.aspx> . If I knew what it was trying to do I might study the appropriate degree in statistics before trying to complete it. The next Google listing , the council's nice brochure dated 2014 / 2015 ...quotes the April 2010 scheme , with the final line stating *“ However, until 31 March 2015, the government has doubled the usual level of relief.”*

MELTON BOROUGH COUNCIL

http://www.melton.gov.uk/business/business_rates/small_business_rate_relief.aspx

The above link existed in March and our comment then was *“Correct basic information. No notification that a claim can still be back-dated to 2010.”* This however has been removed and has been replaced by an application form...that tells you nothing . See http://www.melton.gov.uk/downloads/file/83/small_business_rate_relief_application

MENDIP DISTRICT COUNCIL

<http://www.mendip.gov.uk/article/2350/Small-Business-Rate-Relief>

Another council that has simply added the line *“However, until 31 March 2015 the Government has doubled the usual level of relief”*, after setting out the April 2010 scheme. Nothing about relief available back to April 2010.

MID DEVON DISTRICT COUNCIL

<http://www.middevon.gov.uk/index.aspx?articleid=171>

A very concise one and a half lines stating correctly *“Small Business Rates Relief – This is available at a maximum of 100% for rate payers occupying a single property with a rateable value up to £6,000, with relief declining in percentage terms on a sliding scale until it is 0% at £12,000.”*

Nothing about relief available back to April 2010.

MID SUFFOLK DISTRICT COUNCIL

<http://www.midsuffolk.gov.uk/council-tax/business-rates/small-business-rate-relief/>

Reasonably clear information although initially quoting the April 2010 scheme and not making it clear how the current scheme works for properties with a rateable value of between £6,000 and £12,000.

MID SUSSEX DISTRICT COUNCIL

http://revsandbens.centralsussex.gov.uk/non_domestic_rates/295.htm

Still in our opinion poorly presented information quoting the April 2010 scheme, again with the standard sentence added as a footnote *“However, until 31st March 2014 the government has doubled the usual level of relief”*.

MIDDLESBROUGH COUNCIL

<http://www.middlesbrough.gov.uk/index.aspx?articleid=6867>

A multi-coloured website may look attractive but the opening sentence *“As of the 1st April 2013 a property with a rateable value of less than £18,000 may be eligible for Small Business Rates Relief”* would suggest to most this scheme has only just commenced. Whilst correctly quoting 100% relief for premises under £6,000, the relief available for those properties with a rateable value between £6,000 and £12,000 is poorly stated. No notification that a claim can still be back-dated to 2010.

MILTON KEYNES COUNCIL

NO WEB LINK ...Nothing on SBRR !

No change since our March 2014 report. For a city that is synonymous with enterprise we are amazed / surprised / shocked to see absolutely nothing relating to Small Business Rates Relief. A site search produces nothing and there is not reference apparently. If we are wrong we apologise and would welcome anyone sending us the appropriate link.

MOLE VALLEY DISTRICT COUNCIL

<http://www.mole-valley.gov.uk/index.cfm?articleid=9962#Small>

A totally new link since March 2014. Much better now with correct and accurate information. Just lacking any comment that a claim can still be back-dated to April 2010.

NEW FOREST DISTRICT COUNCIL

<http://www.newforest.gov.uk/index.cfm?articleid=10310>

This site is a mess! It starts with incorrect and historic information quoting the April 2010 scheme with a link as a footnote, which itself has a footnote explaining that the scheme was brought in as a result of the March 2010 budget. The expression *“stop digging and start again”* comes to mind. It's been added to, and added to how many times!?

NEWARK & SHERWOOD DISTRICT COUNCIL

<http://www.newark-sherwooddc.gov.uk/busrates/ratereliefs/#d.en.2105>

Correct information, well laid-out, however still no notification that a claim can still be back-dated to April 2010.

NEWCASTLE CITY COUNCIL

<http://www.newcastle.gov.uk/business/business-rates/business-rates-reliefs-and-exemptions#small>

Generally correct information, reasonably well laid-out, however it misquotes the start date of the scheme, suggesting it was April 2011, and misquotes the percentage decrease in relief for properties with a rateable value between £6,000 & £12,000, and suggests scheme ended April 2014. No notification that a claim can still be back-dated to April 2010.

NEWCASTLE-UNDER-LYME BOROUGH COUNCIL

http://www.newcastle-staffs.gov.uk/business_content.asp?id=SX98BF-A7808084&cat=1337

Still quoting incorrect and historic information quoting the April 2010 scheme. No mention of any updated scheme even as a footnote! No notification that a claim can still be back-dated to 2010.

NORTH DEVON COUNCIL

http://www.northdevon.gov.uk/index/igcl_business/igcl_business_finance/igcl_business_rates/nolgcl_business_rates_sbrr_application_form.htm

Historic and inaccurate information. Once again a single sentence has been added to say *"However, until the 31st March 2015 the government has doubled the usual level of relief"*.

NORTH DORSET DISTRICT COUNCIL

<https://www.dorsetforyou.com/387137>

Excellent information. One of the best looking pages promoting Small Business Rates Relief and since our March 2014 report is one of the most informative. Even the attached Application Form has been up-dated. No notification that a claim can still be back-dated to 2010.

NORTH EAST DERBYSHIRE DISTRICT COUNCIL

<http://www.ne-derbyshire.gov.uk/advice-and-benefits/business-rates/reductions-exemptions-and-reliefs/small-business-rate-relief/>

The page is entitled *"This page explains the Small Business Rates Relief Scheme"*. This is a very confusing site, running onto two pages (page 2 via a link at the very bottom) and is a mixture of the April and October 2010 schemes, the budget announcement of 2013 and everything else in-between. Like many council pages it needs to be dramatically simplified and re-written for the benefit of local businesses.

NORTH EAST LINCOLNSHIRE COUNCIL

<http://www.nelincs.gov.uk/business/business-rates/what-is-small-business-rate-relief/>

Still a lengthy introduction before finally, as a footnote, explaining the current scheme. No notification that a claim can still be back-dated to 2010.

NORTH HERTFORDSHIRE DISTRICT COUNCIL

http://www.north-herts.gov.uk/index/business/business_rates/small_business_rate_relief.htm

This remains inaccurate and historic guidance, quoting the April 2010 scheme, with no reference anywhere to any later variation. We look forward to this being updated.

NORTH KESTEVEN DISTRICT COUNCIL

<http://www.n-kesteven.gov.uk/business/business-rates/what-are-business-rates/business-rates-explained/106809.article>. The council don't make it easy to find. No reference to SBRR in its own right, you have to rely on this pageand even then I can't believe that they regard it with so little importance that it has no sub-heading. Search and you will find it. If this council doesn't appreciate the importance of this scheme to local businesses then we won't waste our time commenting any further! Oh it was last updated 17th July 2014 .

NORTH LINCOLN COUNCIL

<http://www.northlincs.gov.uk/jobs-business-regen/business-rates/small-business-rate-relief/>
This page has been updated and improved since our November 2013 report and now correctly quotes the current scheme. We'd like to see the current scheme promoted at the top of the page for clarity.

NORTH NORFOLK DISTRICT COUNCIL

<http://www.northnorfolk.org/business/7703.asp>

Excellent presentation. Correct information, well laid-out. No notification that a claim can still be back-dated to 2010.

NORTH SOMERSET COUNCIL

<http://www.n-somerset.gov.uk/business/Business%20Rates/Pages/Small-business-rate-relief-FAQs.aspx>

This is a confusing site. It starts by quoting the April 2010 scheme and then appears to have been written pre-October 2010 as it states "*This relief will temporarily increase to up to 100% from 1 October 2010*" that reminds me of Back to the Future!

NORTH TYNESIDE COUNCIL

http://www.northtyneside.gov.uk/browse-display.shtml?p_ID=29024&p_subjectCategory=641

This site correctly quotes the level of support for properties with rateable values below £6,000. States only that premises below £12,000 benefit from a discount, also that an application for Small Business Rates Relief is not required and surprisingly starts with the sentence "*The level of Small Business Rates Relief has also been temporarily doubled for the whole of 2014 / 2015*" implying that this was not the case for the previous four years. No notification that a claim can still be back-dated to 2010.

NORTH WARWICKSHIRE BOROUGH COUNCIL

http://www.northwarks.gov.uk/info/200012/business_rates/87/business_rates_information/14

This is a much improved page since our March 2014 report. Correctly quoting relief available except for the level between £6,000 and £12,000. Still no notification that a claim can still be back-dated to 2010.

NORTH WEST LEICESTERSHIRE DISTRICT COUNCIL

https://www.nwleics.gov.uk/pages/small_business_rate_relief

Improved information, although even back in March the site was quoting the correct relief available . Still no notification that a claim can still be back-dated to 2010.

NORTHAMPTON BOROUGH COUNCIL

http://www.northampton.gov.uk/info/200201/business_rates/1645/how_to_claim_business_rate_s_relief

This is now a very good site, having been altered within a few days of our March 2014 report. It is clear and correct. ...in just three paragraphs and inviting businesses to telephone if they think they may be eligible! No notification that a claim can still be back-dated to 2010.

NORTHUMBERLAND COUNTY COUNCIL

<http://www.northumberland.gov.uk/default.aspx?page=3565>

This is a good clear accurate and easy to understand site. It still however says applicants must complete a form and there is no notification that a claim can still be back-dated to 2010.

NORWICH CITY COUNCIL

Type into Google Small Business Rates Relief Norwich City Council, and the only link with this heading takes you to <http://www.norwich.gov.uk/Business/BusinessRates/Pages/SmallBusinessRateRelief.aspx> which is still promoting the 2008 scheme! Search again and you find ...just under Business Rates this <http://www.norwich.gov.uk/Business/BusinessRates/pages/BusinessRates.aspx> which gives you the April 2010 scheme, indicating it finished in April 2013. Finally the attached application form has been written illustrating the 2008 Rateable Values!

NOTTINGHAM CITY COUNCIL

<http://www.nottinghamcity.gov.uk/article/22503/Business-Rates---Exemptions-and-Reliefs>

Historic information quoting the April 2010 scheme, which via a web-link on a page entitled "*Autumn Statement 2013 / New Measures*" repeats the incorrect historic information, and includes a very poor, inaccurate statement "*If an application is made within 6 months of the start of a financial year then Small Business Relief can be backdated to the beginning of the previous financial year. If an application is made after the 1 September in any financial year the relief can only be awarded from the beginning of that year.*" Wrong!

NUNEATON & BEDWORTH BOROUGH COUNCIL

http://www.nuneatonandbedworth.gov.uk/downloads/file/6/small_business_rates_application

Confusing information . The national SBRR scheme is very hard to find (there appears to be no page with this title) and when you do you need to DOWNLOAD a letter. The letter is worth reading , as it is probably the perfect example of a council adding the correct information as a FOOTNOTE! There is also a local Business rates Relief scheme which has no cross-reference to the national scheme.

OADBY AND WIGSTON BOROUGH COUNCIL

http://www.oadby-wigston.gov.uk/pages/business_rate_reliefs

Correct information which includes reference to 100% relief being available for properties with rateable values of not more than £6,000, but no detailed information of the scheme between £6,000 and £12,000. No notification that a claim can still be back-dated to 2010. The linked application form confusingly, quotes only the April 2010 scheme.

OLDHAM COUNCIL

http://www.oldham.gov.uk/info/200208/business_rates/957/business_rates_relief

Poor and incomplete information. Quotes April 2010 scheme and adds "*However, until 31 March 2015 the Government has doubled the usual level of relief*". Don't your local businesses deserve more helpful information ? No mention of refunds available back to April 2010.

OXFORD CITY COUNCIL

http://www.oxford.gov.uk/PageRender/decB/Discounts_and_Exemptions_occw.htm

Still very poorly presented information. Correct information only added as a footnote and the application form is only quoting the April 2010 scheme.

PENDLE BOROUGH COUNCIL

http://www.pendle.gov.uk/site/scripts/documents_info.php?documentID=249&pageNumber=4

This page is WRONG ! The main link promotes the 2008 scheme (with relief levels at £5,000 and £10,000). If you follow the application form link it promotes the figures £6,000 and £11,999, and although correctly quoting 100% relief is available for properties with a rateable value below £6,000, it misquotes the sliding scale up to £12,000. The attached Application form offers a third alternative ...the April 2010 !

PETERBOROUGH CITY COUNCIL

http://www.peterborough.gov.uk/business/business_rates/reductions_to_business_rates.aspx

Correct information, however implying the scheme ended in October 2012....which is a big mistake and will surely put businesses off from applying.

PLYMOUTH CITY COUNCIL

<http://www.plymouth.gov.uk/homepage/business/businessrates/smallbusinessratesrelief.htm>

Generally correct information, well laid-out although still misquoting percentage decrease in relief for properties with a rateable value between £6,000 & £12,000. Still no notification that a claim can still be back-dated to 2010.

PORTSMOUTH CITY COUNCIL

<http://www.portsmouth.gov.uk/living/3545.html>

The above link existed in March 2014 and we stated "Correct information, although not highlighting the availability of back-dated relief". Now we can find nothing however. Put SBRR in the SEARCH box ...no details. Help please!

PRESTON CITY COUNCIL

<http://www.preston.gov.uk/businesses/business-rates/business-rate-reductions-and-reliefs/small-business-rate-relief/>

Correct figures, clearly laid out. For those interested in a detailed history of this scheme going back to April 2005 this page sets out in detail the scheme in 2005, 2007 and 2010, helpfully at the bottom of the page thus avoiding confusion for those visiting this page for the first time. The attached DOWNLOAD to the scheme in 2011/ 2012 must surely just be confusing. Still no notification that a claim can still be back-dated to 2010.

PURBECK DISTRICT COUNCIL

<https://www.dorsetforyou.com/387137>

Excellent information. One of the best looking pages promoting Small Business Rates Relief and since our March 2014 report is one of the most informative. Even the attached Application Form has been up-dated. No notification that a claim can still be back-dated to 2010.

READING BOROUGH COUNCIL

<http://www.reading.gov.uk/businesses/BusinessRates/reduce-bill/>

We have failed to find anything substantial on Small Business Rates Relief, and what we have suggests the council doesn't understand this scheme as it is under a heading **HARDSHIP CRITERIA** and simply reads " *If the rateable value is below £18,000 and you only occupy one business property in England you may be eligible for Small Business Rate Relief. Please note that Small Business Rate Relief is only applicable if no other relief applies to the property i.e. Charitable Rate Relief or relief for a CASC*". NOTE: SBRR is not a HARDSHIP scheme!

REDCAR & CLEVELAND COUNCIL

<http://www.redcar-cleveland.gov.uk/rcbcweb.nsf/web+full+list/50486b5f4da3e76980256fd900432e75>

A new much improved site following on our March 2014 report. Information is generally correct, however the quoted dates leave no mention of the financial year 2013 / 14 and there is no indication you can still reclaim rates paid, back to April 2010.

REDDITCH COUNCIL

<http://redditch.whub.org.uk/cms/advice,-benefits-and-council-tax/business-rates/reducing-your-business-rates/small-business-rate-relief.aspx>

This page reminds me of WAR and PEACE ! ...and I honestly can't work out if it's correct. The application form concludes " **Note:** Applications made prior to the 30th September 2010 may be able to be backdated to 1st April, 2007. We will consider this at the same time as your current application, you do not need to apply separately." Thanks !!

RIBBLE VALLEY BOROUGH COUNCIL

http://www.ribblevalley.gov.uk/info/200127/business_rates/352/about_national_non-domestic_rates/7

Great improvement since March 2014. Now one of the best sites. Starts perfectly and in just one sentence sets out the scheme. We love the the title of the DOWNLOAD ! **Application Form For Small Business Rates Relief for 2010/11 to 2016/17**

RICHMONDSHIRE DISTRICT COUNCIL

<http://www.richmondshire.gov.uk/business/business-rates/403-business-rate-relief>

This sets out the 2010 scheme in e opening paragraph and 8 paragraphs later tells you the current scheme. No notification that a claim can still be back-dated to 2010.

ROCHFORD DISTRICT COUNCIL

http://www.rochford.gov.uk/business_and_licensing/business_rates/what_reliefs_are_available

We think the council have re-loaded the wrong file recently, as this page was basically correct in March 2014 (unless we made a mistake ...which is quite possible) ...it's now quoting the **April 2008 scheme** ! ...and therefore no notification that a claim can still be back-dated to 2010.

ROCHDALE BOROUGH COUNCIL

http://www.rochdale.gov.uk/business_section/business_rates/reduce_your_business_rates.aspx

Correct information, well laid-out. Encouraging business to "ring us for more information..." and then giving a phone number to apply for reduced business rates. This is a simple, short and well presented page. Only issue ...No notification that a claim can still be back-dated to 2010.

ROSSENDALE BOROUGH COUNCIL

http://www.rossendale.gov.uk/info/200012/business_rates/39/rate_relief_for_small_buisnesses

Poorly presented. Quoting the April 2010 scheme but adding as an update the current scheme, although suggesting the scheme ended in October 2012. Not good!

ROTHER DISTRICT COUNCIL

<http://www.rother.gov.uk/index.cfm?articleid=281#6>

Poorly presented information, initially quoting the April 2010 scheme, although adding as a footnote "Temporary increase in entitlement" which does set out the current scheme. No notification that a claim can still be back-dated to 2010.

ROTHERHAM COUNCIL

http://www.rotherham.gov.uk/info/200012/business_rates/495/a_guide_to_business_rates/7

This site we think has been re-written since our March 2014 report and now has an icon entitled RATES RELIEF INFORMATION which goes to the government web site, where the information is clear and correct. No notification that a claim can still be back-dated to 2010.

RUGBY BOROUGH COUNCIL

http://www.rugby.gov.uk/info/200012/business_rates/6/non-domestic_rates_business_rates/4

The opening paragraph explains the April 2010 scheme and then states *"But for the financial year 2013 /14 the government has doubled the amount of relief available..."*. This would suggest Rugby Council are not looking to deal with any back-dated claims to April 2010. The site has clearly been updated fairly recently as it does correctly state that the next revaluation is not going to take place until 2017.

RUNNYMEDE BOROUGH COUNCIL

<http://www.runnymede.gov.uk/article/5443/Business-Rates-relief-and-discounts>

Quotes the April 2010 scheme but has clearly been updated in recent months as there is the standard sentence, which has been added by many councils, which reads in this case *"However, until 31st March 2015 the government has doubled the usual level of relief"*. It also includes the sentence *"If your sole or main property is shown on the rating list with a rateable value not exceeding £12,000, you **will** receive a percentage reduction in your bill"* which would imply that you don't need to apply! (we've highlighted the **will**). No notification that a claim can still be back-dated to 2010.

RUSHCLIFFE BOROUGH COUNCIL

<http://www.rushcliffe.gov.uk/business/businessrulesandregulations/businessrates/businessratesreductions/smallbusinesses/>

Concise, correct and to the point, although the phrase *"You can get up to half off your rates"* in the opening paragraph may be seen as slightly misleading. In recent months, since our March 2014 report the sentence *"Backdated claims to 2010 will still be considered"* has been added.

RUSHMOOR BOROUGH COUNCIL

<http://www.rushmoor.gov.uk/article/3449/Small-business-rate-relief>

The basic information is reasonable but it is not very clearly laid out. It states that you must apply using an application form and incorrectly states the relief for properties between £6,000 and £12,000.

RUTLAND COUNTY COUNCIL

http://www.rutland.gov.uk/business/business_rates/business_rates_-_reductions_r.aspx

This site has been totally re-written since our March 2014 and follows **all** our recommendations. If you are a council looking to re-write your site we don't think there is anything wrong with this page. We love the fact that it actively encourages businesses to seek a refund going back to April 2010. GREAT INFORMATION ...if the smallest council in England can get it right why can't everyone else?! We see no reason why every council could not simply "CUT AND PASTE" this page ...our campaign would be over!!

RYEDALE DISTRICT COUNCIL

http://www.ryedale.gov.uk/business/business_rates/business_rates_-_reductions.aspx

Initially quoting the April 2010 scheme. The council in recent months have added a footnote explaining the RELIEF INCREASES since October 2010. No notification that a claim can still be back-dated to 2010.

SALFORD CITY COUNCIL

<https://www.salford.gov.uk/smallbusiness-raterelief.htm>

Although this website correctly quotes the current scheme it is very messy and would be much better re-written with a fresh start. It quotes the April 2010 scheme even setting out a table. No notification that a claim can still be back-dated to 2010.

SANDWELL METROPOLITAN BOROUGH COUNCIL

http://www.sandwell.gov.uk/info/200308/business_rates/2946/small_business_rate_relief

The problem is not the information itself, as you are directed to the government web-site, it's finding the appropriate page on the councils website. No encouragement from this local council for businesses to claim under this fully funded national scheme. We estimate that for a council area the size of Sandwell there is around £3 million of FREE money waiting to be claimed.

SCARBOROUGH BOROUGH COUNCIL

<http://www.scarborough.gov.uk/default.aspx?page=9058#SmallBusinessRateRelief>

This is a poorly presented site, quoting the April 2010 scheme, with details of the current scheme added as a footnote . The Application form to which the "Apply online" link takes you to

[https://www.victoriaforms.com/cf/scarborough/Viewer-vicForms.asp?Form=Application%20for%20Small%20Business%20Relief%20\(2.0\).wdf&user=anon](https://www.victoriaforms.com/cf/scarborough/Viewer-vicForms.asp?Form=Application%20for%20Small%20Business%20Relief%20(2.0).wdf&user=anon) is weird (if I'm being kind) !

SEDGEMOOR DISTRICT COUNCIL

<http://www.sedgemoor.gov.uk/index.aspx?articleid=5865>

This is a clear, concise and well presented page, and we are pleased to see that following our March 2014 report , the council have added in bold "***Small Business Relief can be back dated to 1st April 2010***". Excellent. Only one critical comment the attached form implies it relates to the financial year **2010-2011** only.

SEFTON COUNCIL

<http://www.sefton.gov.uk/default.aspx?page=3481>

This page still quotes the April 2010 scheme in detail before adding as a footnote that there has been a temporary increase in relief for the period October 2012 to March 2015. No mention of refunds available back to April 2010.

SELBY BOROUGH COUNCIL

http://www.selby.gov.uk/service_main.asp?menuid=2&pageid=14&id=1121

Correct information, clearly laid out, although the attached GUIDANCE NOTES are still quoting the April 2010 scheme. No mention of refunds available back to April 2010. This council wrongly, in anticipation, is even quoting deadlines for applications under the 2015 and 2020 RE-VALUATIONS ! (*"The earliest that an application can be received is 6 months prior to the revaluation in question. For the 2015 revaluation this is 1st October 2014 and for the 2020 revaluation, 1st October 2019".*)

SEVENOAKS DISTRICT COUNCIL

<http://www.sevenoaks.gov.uk/services/business/business-rates>

It isn't easy finding information on SBRR....even if you type this directly into the council's SEARCH box ! A detailed search of the website will come across a PDF entitled "Your Non Domestic Rates Bill 2014/15" within which you will find details of the April 2010 scheme and a single sentence has again been added stating "*However, until the 31st March 2014 the government has doubled the usual level of relief*". No notification that a claim can still be back-dated to 2010.

SHEFFIELD CITY COUNCIL

<https://www.sheffield.gov.uk/business-economy/business-rates/relief-entitlement/small-business-rate-relief.html>

The information is correct and much improved since our March 2014 report. The table is good, although I often wonder why council's don't actually work out the exact amount payable when they have gone to this trouble, as this is the figure that is of real interest to businesses, not the % relief. Overall an excellent site, although still no notification that a claim can be back-dated to 2010.

SHEPWAY DISTRICT COUNCIL

<http://www.shepway.gov.uk/content/view/200432/3/>

This site has been improved since March 2014 however it still starts with details of the April 2010 scheme before adding the information on the October 2010 scheme as a footnote.

SHROPSHIRE COUNCIL

<http://www.shropshire.gov.uk/business-rates/business-rate-relief/>

A very simple clear site directing you to the Government web-site. Sadly the Application Form on the council's website may confuse many businesses as it states in bold at the bottom "***In order to apply for Small Business Rate Relief, this form must be returned within six months of the end of the financial year to which it relates.***" Wrong !

SLOUGH BOROUGH COUNCIL

<http://www.slough.gov.uk/business/finance-funding-and-grants/small-business-rate-relief.aspx>

We think the rate payers of Slough , bearing in mind the incredible businesses based here , deserve more from their council than this brief , factually correct page. It starts by quoting the April 2010 scheme and then simply adds the usual sentence "*However, until 31 March 2015, the Government has doubled the usual level of relief.*" If I was writing your school report I'd add the words "must try harder" !

SOLIHULL METROPOLITAN BOROUGH COUNCIL

<http://www.solihull.gov.uk/Business/Business-rates/businessratesreductions>

Good, clear, concise up-to-date information. No notification that a claim can still be back-dated to 2010.

SOUTH BUCKS DISTRICT COUNCIL

<http://www.southbucks.gov.uk/article/4514/Small-Business-Rate-Relief>

Another much improved page. Correct information although no reference to reclaiming back to April 2010

SOUTH CAMBRIDGESHIRE DISTRICT COUNCIL

<https://www.scambs.gov.uk/content/business-rates>

This remains a very poor site. It does not fully explain the scheme. It indicates only that smaller businesses will have their rates calculated using the Small business rates multiplier. Interesting. We assume South Cambridgeshire businesses are aware that they can save thousands of pounds per year, and have it back dated , if their RV's are before £6,000 or even £12,000 ?

SOUTH DERBYSHIRE DISTRICT COUNCIL

http://www.south-derbys.gov.uk/business/business_rates/small_business_rate_relief/default.asp

This site still promotes the April 2010 scheme and adds only as a footnote the current scheme. Poor presentation.

SOUTH GLOUCESTERSHIRE DISTRICT COUNCIL

<http://www.southglos.gov.uk/business/business-rates/business-rates-reductions/small-business-rate-relief/>

The details set out are simply wrong! The council set out historic and incorrect information, quoting the April 2010 scheme, with no reference to any later alterations. Intriguingly there was in March a link leading you to a letter dated 29th November 2013 which quoted not only the April 2010 scheme but the scheme that preceded it. This has now been deleted, so someone has read our March 2014 report, but has clearly missed the fundamental issue!

SOUTH HAMS DISTRICT COUNCIL

<http://www.southhams.gov.uk/article/2018/Small-Business-Rate-Relief-SBRR>

Good, clear, up-to-date information spoiled by the fact that the attached application form is still quoting the April 2010 scheme, although the main page does correctly include the line “*Small Business Rate Relief can be awarded without completion of an application form. Please call us to apply*”

SOUTH HOLLAND DISTRICT COUNCIL

<http://www.sholland.gov.uk/NR/rdonlyres/F79A6A9C-A629-4994-8918-1B20B5261500/0/smallbusinessratereliefguidancenotes.pdf>

Another council that sets out the April 2010 scheme in detail before correcting themselves by adding the current scheme as a footnote! No notification that a claim can still be back-dated to 2010.

SOUTH KESTEVEN

<http://www.southkesteven.gov.uk/index.aspx?articleid=2026>

This remains a poor site. The web page concentrates on the eligibility for relief but tells you nothing about how much is available. There is no reference to 100% relief under £6,000 or a sliding scale up to £12,000. The application form which can be reached via a link adds nothing further. No notification that a claim can still be back-dated to 2010.

SOUTH LAKELAND DISTRICT COUNCIL

<http://www.southlakeland.gov.uk/business-and-trade/business-rates/rate-relief-for-small-business/>

Correct information, reasonably well laid-out, spoiled by the opening paragraph which still quotes the April 2010 scheme. The application form indicated the scheme ended April 2013. No notification that a claim can still be back-dated to 2010.

SOUTH NORFOLK COUNCIL.

<http://www.south-norfolk.gov.uk/business/988.asp>

Poorly presented. Initially quoting the April 2010 scheme. You are then informed “*plus additional relief for one year only from 1st October 2010 – see below for details*”. To be honest we even then got lost looking up the details. Just start again and make it clear please!

SOUTH NORTHANTS COUNCIL

<http://www.southnorthants.gov.uk/966.htm>

Poor, historic information, although quoting the scheme brought in on 1st October 2010 they also indicate it terminated on 31st September 2011. We have notified the council of these errors in recent months...nothing! Please can it be corrected.

SOUTH OXFORDSHIRE DISTRICT COUNCIL

<http://www.southoxon.gov.uk/services-and-advice/business/business-rates/business-rates-relief/small-business-rate-relief>

An excellent site clearly setting out the current scheme. No notification that a claim can still be back-dated to 2010.

SOUTH RIBBLE BOROUGH COUNCIL

<http://www.southribble.gov.uk/content/small-business-rate-relief>

An improved site. Sets out April 2010 scheme and adds “*However, until 31 March 2014 the Government has doubled the usual level of relief.*” No notification that a claim can still be back-dated to 2010.

SOUTH SOMERSET COUNCIL

Typing Small Business Rates South Somerset finds this page/form sadly as number one <https://www.southsomerset.gov.uk/media/140714/application%20for%20small%20business%20rate%20relief%20scheme%202010.pdf> quoting the April 2010 scheme. So we look again (others won't!) and we find <https://www.southsomerset.gov.uk/business-rates/advice--guidance/business-rate-relief/> which is correctly quoting that business with a rateable value below £6,000 will receive 100% relief, but then is *still* incorrectly quoting that those properties with rateable values between £6,000 & £12,000 will see their rates reduced by 1% for each £120 rateable value above £6,000. The site directs you to an application form (as above!) which unfortunately quotes the April 2010 scheme and not the current updated scheme. No notification that a claim can still be back-dated to 2010.

SOUTH STAFFORDSHIRE COUNCIL

http://www.sstaffs.gov.uk/your_services/direct_services/business_rates/small_business_rates_relief.aspx

This site quotes the April 2010 scheme in detail. Via a link entitled “Changes to Small Business Rates Relief for 2013 / 2014” under a news flash “Changes to SBRR 2013 / 2014” it states that ...“*Between the 1st October 2010 and 31st March 2013 eligible rate payers will receive Small Business Rates Relief of 100% on properties up to £6,000...*”. No notification that a claim can still be back-dated to 2010.

SOUTH TYNESIDE METROPOLITAN BOROUGH COUNCIL

<http://www.southtyneside.info/article/7577/rate-relief>

Historic and inaccurate information promoting the April 2010 scheme, adding the one standard line “*However, until 31st March 2014 the government has doubled the usual level of relief*”. Links to an old undated council letter <http://www.southtyneside.info/CHttpHandler.ashx?id=21171&p=0> and there is no notification that a claim can still be back-dated to 2010.

SOUTHAMPTON CITY COUNCIL

<http://www.southampton.gov.uk/business/rates/sbraterelief/>

Correct information, well laid-out, with a heading however suggesting that the existing scheme commenced on the 1st April 2014 (**Small Business Rate Relief from 1 April 2014 to 31 March 2015**) No notification that a claim can still be back-dated to 2010.

SOUTHEND ON SEA COUNCIL

http://www.southend.gov.uk/info/200012/business_rates/1172/temporary_amendment_to_small_business_rate_relief_scheme

Poorly presented. There are eight paragraphs setting out the April 2010 scheme before adding as a footnote two paragraphs correctly setting out the current scheme. No notification that a claim can still be back-dated to 2010.

SPELTHORNE BOROUGH COUNCIL

<http://www.spelthorne.gov.uk/article/1861/Small-business-rate-relief>

Incorrect information, poorly laid out. Does quote 100% relief for those under £6,000 however the sliding scale of relief for properties with rateable values between £6,000 & £12,000 is misquoted. No notification that a claim can still be back-dated to 2010.

ST ALBANS CITY & DISTRICT COUNCIL

<http://www.stalbans.gov.uk/business/Business-rates/nndrsbrelief.aspx>

A much improved page (last updated 17th March 2014 ...following the publication of our last report). Why the council didn't take the time to re-write the page promoting the current scheme at the top of the page we really don't understand. No notification that a claim can still be back-dated to 2010.

ST EDMUNDSBURY BOROUGH COUNCIL

https://www.angliarevenues.gov.uk/business_rates_reliefs.html

The Anglia Revenues Partnership produce a leaflet setting out the eligibility for receiving relief and you have to reach Question 13 on the suggested link before you find the details of the current relief. We suggest a polite request is made to the operators of this site that this scheme deserves a little more detail in the main body of the text !

ST HELENS METROPOLITAN BOROUGH COUNCIL

<http://www.sthelens.gov.uk/what-we-do/business-support-and-licensing/business-rates/reductions-and-relief/small-business-rate-relief/>

Poorly presented information. Mainly quoting the April 2010 scheme and adding as a footnote the 2010 scheme. No notification that a claim can still be back-dated to 2010.

STAFFORD BOROUGH COUNCIL

<http://www.staffordbc.gov.uk/business-rates-small-business-rates-relief>

Although it initially quotes the April 2010 scheme it does clearly illustrate the current scheme, although for some reason it is still mistakenly suggests the current scheme was introduced in 2011. No notification that a claim can still be back-dated to 2010.

STAFFORDSHIRE MOORLANDS DISTRICT COUNCIL

<http://www.staffsmoorlands.gov.uk/sm/council-services/business-rates/reliefs-and-exemptions>

The opening two paragraphs promote the April 2010 scheme but then correctly quote that the government have changed the regulations to cover the period 1st October 2010 to 31st March 2014. The linked Application Form continues to promote the April 2010 scheme.

STEVENAGE BOROUGH COUNCIL

<http://www.stevenage.gov.uk/business-rates/28712/>

Poorly presented information, quoting the April 2010 scheme, and adding once again the sentence "*However, until the 31st March 2014 the government have doubled the usual level of relief*". No notification that a claim can still be back-dated to 2010.

STOCKPORT METROPOLITAN BOROUGH COUNCIL

<http://www.stockport.gov.uk/services/business/businessrates/reductionandreliefs/smallbusinessraterelief>

A clear and detailed commentary on the current scheme which does include an indication that it is possible to back-date the claim. The only site we have seen so far with a table showing the rates payable on the SBRR sliding scale between £6,000 and £12,000.

<http://www.stockport.gov.uk/2013/2978/34923/sbrrslidingscale14-15> The table is correct, although the text relating to it in the main body of information talks of the relief being 1% for every £120, as opposed to 1% for every £60. Our version of a similar table can be found by clicking

<http://www.centre-p.co.uk/BusinessRatesTable.pdf>. A very minor detail the new scheme started 1st October 2010, not 1st September 2010. Sadly the very last paragraph of the linked application form (5. How much will it be?) is very out of date !

STOCKTON ON TEES BOROUGH COUNCIL

<http://www.stockton.gov.uk/regenerationandtransport/businessrates/busratesrelief/>

A much improved page, correctly and simply setting out the current scheme. No notification that a claim can still be back-dated to 2010.

STOKE ON TRENT (CITY OF) COUNCIL

<http://www.stoke.gov.uk/ccm/content/business/business-rates/business-rates-reliefs.en>

In March we wrote *"Historic and inaccurate information setting out the April 2010 scheme, to which a final paragraph has been added "You may also like to know that the government has temporarily doubled the rate of Small Rates Relief. If you are occupying only one property with a rateable value below £6,000 you will pay no rates at all for 2012 / 2013". No notification that a claim can still be back-dated to 2010."* The council in the last 6 months have simply changes the dates from 2012 / 2013 to 2014 / 2015. Help please.!

STRATFORD-ON-AVON DISTRICT COUNCIL

<https://www.stratford.gov.uk/business/small-business-rate-relief.cfm>

Poorly presented with a good explanation of the April 2010 scheme to which the single sentence has been added *"However, until 31st March 2014 the government have doubled the usual level of relief"*. We are surprised to see *still* the sentence *"An application for Small Business Rates Relief is not required"*. An application form may not be required, but the presence of this sentence would suggest that it is being offered automatically which we do not believe is the case.

STROUD DISTRICT COUNCIL

http://www.stroud.gov.uk/docs/business/business_rates.asp#relief

Concise, reasonably correct information, spoilt by the fact that the information on the attached application form is misleading and incorrect as it promotes the April 2010 scheme. No notification that a claim can still be back-dated to 2010. Uniquely and wrongly it also includes a *line* *"The increased rate of small business rate relief discount has been extended until 31 September 2014."*

SUFFOLK COASTAL DISTRICT COUNCIL

<http://www.suffolkcoastal.gov.uk/yourbusiness/businessrates/reliefs/smallbusiness/>

Correct information, clearly laid out. The attached application form however still provides information on the **2008** scheme ; See

<http://www.suffolkcoastal.gov.uk/assets/Documents/Business/Business-Rates/SBRRClaimFormJune2010.pdf> which must be very confusing ! No notification that a claim can still be back-dated to 2010.

SUNDERLAND CITY COUNCIL

<http://www.sunderland.gov.uk/index.aspx?articleid=3074>

Good to see a totally re-written page since March which starts perfectly *"This is a scheme to help small businesses get up to 100% off their bill."* and then tells us very little else. That's one choice (It does have a link to a smart looking application form ... **last updated 10/08/09** so that's going to be of no help)...OR you can try this <http://www.sunderland.gov.uk/CHttpHandler.ashx?id=11872&p=0> which gives you the April 2010 scheme with a footnote saying the government have doubled the relief !

SURREY HEATH BOROUGH COUNCIL

<http://www.surreyheath.gov.uk/ctbenefits/businessrates/SmallBusinessRRScheme.htm>

Well presented page, setting out the current scheme without going into great detail relating to the relief available for properties with rateable values between £6,000 and £12,000. No notification that a claim can still be back-dated to 2010.

SWALE BOROUGH COUNCIL

<http://www.swale.gov.uk/bus-rates-additional-info/>

This is difficult to locate. (It's under under **Additional Information**). It sets out the April 2010 scheme with the usual one line saying relief has been doubled since October 2010. No notification that a claim can still be back-dated to 2010.

SWINDON BOROUGH COUNCIL

<http://www.swindon.gov.uk/bu/bu-rates/bu-rates-reliefs/Pages/bu-rates-reliefs-smallbusiness.aspx>

In March we wrote " This website starts with the opening paragraph "Entitlement to Small Business Rates Relief is automatic, you do not need to complete an application form, the council will calculate your entitlement and this will appear on your business rates bill". The site quotes the April 2010 scheme to which a further line has been added "Provision has been made to temporarily increase the percentage of Small Business Rates up to a maximum of 100% during 2012 / 2013". .

Now what's happened ? Believing I assume that the October 2010 scheme has stopped it now only relates the April 2010 scheme! Oh and the opening sentence IS wrong...you must apply, you don't get it automatically!

TAMESIDE METROPOLITAN BOROUGH COUNCIL

http://www.tameside.gov.uk/business/rates#Small_Business_Rate

Finding it impossible I assume to correct the wording in the text, this council has simply added a heading "**The doubling of Small Business Rate Relief has been extended until 1 April 2015!**" and has left it to it's local businesses to work out the right-from-the-wrong! No notification that a claim can still be back-dated to 2010.

TAMWORTH BOROUGH COUNCIL

<http://www.tamworth.gov.uk/business-rates>

This is deeply worrying . In March 2014 we could find nothing. All we can find now is these two lines ...**How much are business rates?** The Government has fixed a national rate of 48.2p in the pound for 2014-2015, and 47.1p in the pound for Small Business Rate Relief.

TANDRIDGE DISTRICT COUNCIL

http://www.tandridge.gov.uk/Business/businessrates/business_rates_small_business_rate_relief.htm

The site clearly states that no rates will be payable on properties with a rateable value of up to £6,000. For premises with a rateable value between £6,000 and £12,000 quotes the April 2010 scheme before adding the standard sentence "However, under the government's temporary scheme the level of rates has doubled until April 2014". No notification that a claim can still be back-dated to 2010.

TAUNTON DEANE BOROUGH COUNCIL

<http://www.tauntondeane.gov.uk/irj/public>

A clear, well laid out presentation of the current system. except for the relief available between £6,000 and £12,000 in the main body of text, however is correct in the attached, well presented and unique Guidance Notes

<http://www.tauntondeane.gov.uk/irj/go/km/docs/CouncilDocuments/TDBC/Documents/Revenue%20and%20Benefits/BusRatesReliefCImForm01042014.pdf>

TEINGBRIDGE DISTRICT COUNCIL

<http://www.teignbridge.gov.uk/index.aspx?ArticleID=2703>

This is a great improvement since our March 2014 report. Clear concise and quickly to the point. Only two issues: The linked application form remains wrong as it's still quoting the April 2010 scheme and still no notification that businesses can claim back to April 2010. Now the challenge is to tell your local businesses of the government funds available.

TELFORD & WREKIN COUNCIL

http://www.telford.gov.uk/info/200012/business_rates/479/occupied_and_unoccupied_rate_relief/2

This page was last undated on 08/04 / 2014 which is why it's strange to see no alterations following our March comments when we gave praise and stated "Much improved since our November 2013 report". Although it includes a slightly confusing sentence "*Those occupying only one property with a rateable value between £6,000 and £11,999 may benefit from an award for Small Business Rates Relief*". No notification that a claim can still be back-dated to 2010.

TENDRING DISTRICT COUNCIL

<http://www.tendringdc.gov.uk/business/nndr-business-rates/reducing-your-nndr-bill/small-business-rate-relief>

A smart, well presented site which unfortunately starts with the April 2010 scheme before correctly adding the current scheme and a table of examples of relief available for properties with a rateable value between £6,000 and £12,000. No notification that a claim can still be back-dated to 2010. Incorrectly states start date of current scheme as 1st April 2011, not 1st October 2010...a detail which might get corrected when this page is next updated / corrected ?

TEST VALLEY BOROUGH COUNCIL

<http://www.testvalley.gov.uk/business/land/business-rates/reliefs/small-business-rates-relief/>

Improved and updated site since March 2014 now well presented with correct information. No notification that a claim can still be back-dated to 2010, and still wrongly insisting on the completion of a form.

TEWKESBURY BOROUGH COUNCIL

<http://www.tewkisbury.gov.uk/index.aspx?articleid=1741>

Still out-dated ! This site was clearly written during the financial year 2011 / 2012, it explains the relief available from April 2010 to October 2010 and then the current scheme, but then clearly states that from 1st April 2013 relief for properties with a rateable value below £6,000 has reverted to 50% and that the sliding scale has gone back to 1% per £120.

THANET DISTRICT COUNCIL

<http://thanet.gov.uk/your-services/business-rates/rate-relief/small-business-rate-relief/>

A well laid out site with the correct information, which includes a sentence "This means you can still get Small Business Rates Relief back-dated to the 1st April 2010". Congratulations Thanet...nearly perfect...the on-line-application form incorrectly includes a sentence "*This form must be submitted by the Ratepayer within 6 months of the end of the financial year to which the application applies.*"

THREE RIVERS DISTRICT COUNCIL

<http://www.threerivers.gov.uk/default.aspx/Web/RelieffromPayingBusinessRates>

They direct all interested parties to the Gov.Uk website although their site does still contain an old out-of-date page which could be confusing at

http://www.threerivers.gov.uk/GetResource.aspx?file=NNDR_Explanatory_Notes_2012-13.pdf

THURROCK COUNCIL

<https://www.thurrock.gov.uk/small-business-rate-relief/overview>

Historic and incorrect information quoting the April 2010 scheme. This page includes not only a wrong statement in relation to the % , but a confusion one...I think ! **“Property with a rateable value of £6,000 or less will get 50% rate relief. This will decrease for properties below £12,000 rateable value but above £6,000”**. The Application form is still quoting the April 2010 Scheme see <https://www.thurrock.gov.uk/sites/default/files/assets/documents/Small-business-rate-relief-application.pdf>

TONBRIDGE & MALLING BOROUGH COUNCIL

<http://www.tmbc.gov.uk/services/business/business-rates/business-rates-reductions/small-business-rate-relief>

This site quotes the April 2014 rate in the pound but does not make clear that for premises with a rateable value below £6,000 no rates are payable. We think most businesses would prefer to see the sliding scale between £6,000 and £12,000 written as 100% - 0% rather than the other way round. No notification that a claim can still be back-dated to 2010. The figures on the attached Application Form are wrong. http://www.tmbc.gov.uk/data/assets/pdf_file/0003/12945/Small_Business_Rate_relief.pdf

TORBAY COUNCIL

<https://www.torbay.gov.uk/index/yourbusiness/businessrates/businessratesreductions/sbrr>

This is a well re-written site . It makes the reliefs clear from the opening paragraphs. No notification that a claim can still be back-dated to 2010.

TORRIDGE DISTRICT COUNCIL

<http://www.torridge.gov.uk/index.aspx?articleid=2168>

<http://www.torridge.gov.uk/index.aspx?articleid=2937>

Two web-links on the same subject , the latter one is probably better . Correct, up-to-date information set out in a simple table format. No notification that a claim can still be back-dated to 2010. I wonder if the attached SBRR from 10.2010 Guidance Notes will help or further confuse bearing in mind the dates quoted <http://www.torridge.gov.uk/CHttpHandler.ashx?id=8032&p=0>

TRAFFORD COUNCIL

<http://www.trafford.gov.uk/business/business-rates-and-taxes/reductions-and-relief.aspx>

A well laid out page with an attached fact sheet setting out the current scheme, although now out of date (showing April 2014 as the end date) it is therefore a pity to see the original April 2010 figures still being quoted on the main page as it is clear this has been updated in recent times. Looks good, is however wrong!

TUNBRIDGE WELLS BOROUGH COUNCIL

<http://www.tunbridgewells.gov.uk/business/business-rates/rate-relief-and-reductions>

Well presented correct information, with a good table showing the percentage reductions. No notification that a claim can still be back-dated to 2010.

VALE OF WHITE HORSE DISTRICT COUNCIL

<http://www.whitehorsedc.gov.uk/services-and-advice/business/business-rates-0>

A well laid out, concise site promoting the current scheme. No notification that a claim can still be back-dated to 2010. The dates on the Guidance notes need to be updated to say April **2015**.

WAKEFIELD BOROUGH COUNCIL

http://www.wakefield.gov.uk/cgibin/MsmGo.exe?grab_id=0&page_id=11726&query=Small%20Business%20Rates%20Relief&SCOPE=www.wakefield.gov.uk&hiword=BUSINESSES%20BUSINESSMAN%20BUSINESS%20Business%20RATE%20RATEABLE%20RATED%20RATER%20RELIEFBASED%20RELIEFS%20Rates%20Relief%20SMALLC%20SMALLER%20Small%20

Although the information here is correct we believe it is poorly laid out. The April 2010 scheme is initially quoted, followed by a reference to the scheme from October 2010 to March 2013, and

then the scheme from April 2013 to March 2014, and now April 2014 to March 2015. In each case it would appear they have been added as footnotes as time has moved on. Find a good, correct example you like in our report and COPY-and-PASTE would be my advice !

WALSALL METROPOLITAN BOROUGH COUNCIL

http://cms.walsall.gov.uk/index/business/business_rates/business_rates_faq.htm#68714

A better page than last time which quoted the 2008 scheme. However we have this page which finishes with a very tempting invitation ! ***“The new levels of relief will be available for 12 months from 1 October 2010 to 30 September 2011. Please do not hesitate to contact the business rates section if any further explanation is needed”*** OR instead of typing into Google SMALL BUSINESS RATES RELIEF WALSALL COUNCIL you may prefer to go into the council’s web site, then SEARCH “Small Business Rates Relief” and you get the following http://cms.walsall.gov.uk/index/business/business_rates.htm , or may be you should look at another council’s web-site!

WARRINGTON BOROUGH COUNCIL

http://www.warrington.gov.uk/info/200200/business_rates/863/business_rates_exemptions_reductions_and_reliefs/3

This page starts with the opening sentence *“An application for Small Business Rates Relief is not required”*. ...and eight paragraphs down states *“If an application for relief is granted....”* This page has been much improved and updated in the last nine months is now clear and correct, although we do not believe relief is being automatically given to all properties with rateable values below £12,000. No notification that a claim can still be back-dated to 2010. Finally, and this is a request to all councils, make sure you change your forms / attachments when you update any information on your main web page. It will only cause confusion if you don’t! The application form on this site refers to the 2008 scheme (or maybe the 2005 scheme!) It includes the sentence *“If the RV of your property is £10,000 or above but below £15,000, you are in the BUFFER ZONE - although you are not entitled to relief you will not have to pay the supplement.”*

WARWICK DISTRICT COUNCIL

http://www.warwickdc.gov.uk/info/20050/rate_relief/39/small_business_rate_relief

This starts with an outline of the 2010 scheme and then makes it clear that the relief levels have been doubled, although the dates still need moving on a year to March 2015 ! No notification that a claim can still be back-dated to 2010.

WATFORD BOROUGH COUNCIL

Oh dear...this site keeps telling us *“Service Temporarily Unavailable. The server is temporarily unable to service your request due to maintenance downtime or capacity problems. Please try again later.”* Could be it didn’t like to our comments below (March 2014) or maybe it’s about to be updated. I really hope so.

<http://www.watford.gov.uk/ccm/content/revs-and-bens/non-domestic-rates---small-business-rate-relief.en>

This site quotes the 2008 scheme, stating that a small business is a business with a rateable value below £15,000. It also states that small businesses with a rateable value of £5,000 and below will receive 50% discount and the relief decreases on a sliding scale of 1% for every £100 up to £10,000. There is no reference on the page to any later scheme.

WAVENEY DISTRICT COUNCIL

http://www.waveney.gov.uk/site/scripts/documents_info.php?documentID=329&

Still unchanged since March 2014 when we wrote *“Historic and incorrect information. This webpage looks only at the April 2011 scheme referring for example to the rate in the £ being 40.7p under the SBRR scheme !”*

WEALDEN DISTRICT COUNCIL

http://www.wealden.gov.uk/Wealden/Business/Business_Rates/Rates_Relief/Benefits_Small_Business_Rate_Relief.aspx

Much improved following a poor review in our March 2014 report. This is now an excellent site. Clear correct information. No notification that a claim can still be back-dated to 2010.

WELLINGBOROUGH BOROUGH COUNCIL

http://www.wellingborough.gov.uk/downloads/file/3289/application_form_for_small_business_rate_relief

A total lack of information on the scheme. There is a downloadable application form but no reference to any level of support. No notification that a claim can still be back-dated to 2010. We really have tried hard to find anything meaningful on SBRR on this site.

WELWYN & HATFIELD BOROUGH COUNCIL

<http://www.welhat.gov.uk/index.aspx?articleid=937>

Still a very confusing website. The April 2010 is set out under the section with no later alterations, however higher up the page under Empty Properties there is a small heading Small Business Rates with the correct basic information for the existing relief scheme. No notification that a claim can still be back-dated to 2010.

WEST BERKSHIRE COUNCIL

<http://www.westberks.gov.uk/index.aspx?articleid=2019>

The above link which existed in March 2014 appears no longer to be operating so I think local businesses must rely on this [West Berkshire District Council - Business Rate Relief](#) a March 2010 offering which sets out the April 2010 scheme is therefore wrong. No notification that a claim can still be back-dated to 2010.

WEST DEVON BOROUGH COUNCIL

<http://www.westdevon.gov.uk/article/2693/Small-Business-Rate-Relief-SBRR>

This is an updated accurate site which includes, I am pleased to say, the sentence *"Small Business Rates Relief can be awarded without completion of an application form. Please call us to apply"*. Disappointingly there is still a form attached which suggests unfortunately the current scheme terminated on the 1st April 2013.

WEST DORSET DISTRICT COUNCIL

<https://www.dorsetforyou.com/387137>

Excellent information. One of the best looking pages promoting Small Business Rates Relief and since our March 2014 report is one of the most informative. Even the attached Application Form has been up-dated. No notification that a claim can still be back-dated to 2010.

WEST LANCASHIRE BOROUGH COUNCIL

http://www.westlancs.gov.uk/benefits_payments/business_rates/business_rates_forms_and_disco.aspx

This remains one of the most out-of-dates web pages...quoting the 2008 scheme ...we'll reproduce it in full! *"If a ratepayer occupies either a single property with a Rateable Value (RV) less than £15,000 or a main property plus additional properties with RV's less than £2,200 totalling less than £15,000, the ratepayer can apply for mandatory rate relief. Eligible ratepayers will receive 50% relief on properties less than £5,000. Properties with RV's between £5,000 and £9,999 may be eligible for a tapered relief and properties over £10,000 will be calculated using the lower, Small-Business Rates multiplier."* Wrong!

WEST LINDSEY DISTRICT COUNCIL

<http://www.west-lindsey.gov.uk/businesses/business-rates/reductions-and-reliefs/small-business-rate-relief-extension/103939.article>

This is an excellent page setting out at the very top the current scheme. The site provides a phone number for businesses to make contact with the council. No notification that a claim can still be back-dated to 2010. Our only comment is the dates have not been up-dated to show the scheme runs beyond April 2014.

WEST OXFORDSHIRE DISTRICT COUNCIL

<http://www.westoxon.gov.uk/business/business-rates/rate-relief/#smallbusinessraterelief>

A well presented page setting out the current scheme in details at the beginning, although prematurely in our opinion, publicising what the scheme **will** be after the 1st April 2015...the word **may** would be more appropriate !

WEST SOMERSET COUNCIL

<http://www.westsomersetonline.gov.uk/Business/Business-Rates/Business-Rate-Relief>

Historic and inaccurate information still quoting the April 2010 scheme suggesting that the maximum relief available is 50% for those with a rateable value of less than £6,000. No mention of any later alterations to the scheme. No notification that a claim can still be back-dated to 2010.

WEYMOUTH AND PORTLAND

<https://www.dorsetforyou.com/387137>

Excellent information. One of the best looking pages promoting Small Business Rates Relief and since our March 2014 report is one of the most informative. Even the attached Application Form has been up-dated. No notification that a claim can still be back-dated to 2010.

WIGAN COUNCIL

<http://www.wigan.gov.uk/Business/Finance-and-Grants/Business-Rates/Business-Rates-Reductions/SmallBusinessRateRelief.aspx>

This council wrongly pre-empted the Chancellor or the Exchequer. They correctly state until 31st March 2014 small businesses with a rateable value below £6,000 *will* not have to pay business rates. They have then assumed that the current scheme ceased and therefore the quoted relief for premises between £6,000 and £12,000 is wrong. The attached downloadable form sets out the April 2010 scheme, and goes on incorrectly to say *"You must submit your application for the relief within six months of the end of the valuation. The 2005 / 2010 valuation period ends on the 31st March 2010 and applicants for relief for that valuation period must be received before the 30th September 2010"*.

WILTSHIRE COUNCIL

<http://www.wiltshire.gov.uk/businesssupportandadvice/businessrates/smallbusinessraterelief.htm?action=setoutside&cookieidg=done>

Under the heading Small Business Rates Relief there is a pretty box which says please tell us what you think about our website. **Nothing has changed since our March 2014 report** when we commented "It's historic, inaccurate and is quoting the April 2010 scheme with no later alterations to the scheme. Amazingly the footnote says last updated 31st July 2012".... **but NEWS now says last updated 30th May 2014 !**

WINCHESTER CITY COUNCIL

<http://www.winchester.gov.uk/business/business-rates/reductions/small-business-rate-relief/>

This page makes it clear there have been amendments from 1st October 2010 and that qualifying properties with a rateable value of £6,000 or less will receive 100% relief. It then discusses the tapered relief for those properties with rateable values between £6,000 and £12,000. It is a poorly presented page and it would surely have been easier and better to have re-written the page. "You

are invited to click here to see an attached note". The download connection has not been made. Factually we see nothing wrong with this page ...but it could be set out MUCH better!

WINDSOR & MAIDENHEAD (THE ROYAL BOROUGH of)

http://www.rbwm.gov.uk/web/ctax_business_small_relief.htm

This web page has been much improved since our March 2014 report. It still sets out the April 2010 scheme and then at every opportunity on the main web page and the application form has inserted, in nine different places we think, the line "*The Government has temporarily doubled this until 31 March 2015*". No notification that a claim can still be back-dated to 2010....still it's a much better site now than in March.

WIRRAL BOROUGH COUNCIL

<https://www.wirral.gov.uk/my-services/business/business-rates/exemptions-and-reliefs/small-business-rate-relief>

Sadly there has been no change to this web site since March 2014 when we wrote the following: The website clearly sets out the April 2010 scheme with an example of how to work out your rates, **(using the 2010 –2011 multiplier!)** that a GCSE maths student would be proud of. The downloadable application form also sets out the April 2010 scheme. There is a footnote taking you to the March 2010 Communities and Local Government letter, along with a comment that states that it covers the period from 1st October 2010 to 30th September 2011.

WOKING BOROUGH COUNCIL

<http://www.woking.gov.uk/benefits/businessrates/bratesreliefs>

Still a very poorly laid out scheme. Initially quoting in great detail the April 2010 scheme and then as a footnote confirming the basic details of the scheme that has been in place from 1st October 2010 to the current date.

WOKINGHAM BOROUGH COUNCIL

<http://www.wokingham.gov.uk/business/rates/reliefs/>

Correct information, clearly laid out. No notification that a claim can still be back-dated to 2010.

WOLVERHAMPTON CITY COUNCIL

<http://www.wolverhampton.gov.uk/article/2878/Rate-relief-for-small-businesses>

This may not be the clearest website but it does include all the basic information, but we'd love to see the current scheme highlight at the top, and then if you must refer back to the April 2010 scheme. No notification that a claim can still be back-dated to 2010.

WORCESTER CITY COUNCIL

<http://www.worcester.gov.uk/index.php?id=2443>

A clear, well written page with the correct up-to-date information, although the ability still to link to a form covering the period pre-March 2010 is not only unnecessary, as no claims can now be made for this period, but it may also be confusing. The current application form incorrectly states the % relief available between £6,000 and £12,000...and finally the March 2014 date has not been moved on to March 2015.

WYCHAVON DISTRICT COUNCIL

<http://www.wychavon.gov.uk/cms/business-rates/reductions/small-business-rate-relief.aspx>

A simple, clear and accurate page quoting the current scheme. No notification that a claim can still be back-dated to 2010.(...then as above !) The ability still to link to a form covering the period pre-March 2010 is not only unnecessary, as no claims can now be made for this period, but it may also be confusing. The current application form incorrectly states the % relief available between £6,000 and £12,000...and finally the March 2014 date has not been moved on to March 2015.

WYCOMBE DISTRICT COUNCIL

<http://www.wycombe.gov.uk/council-services/business/business-rates/relief.aspx#X-201403071237201>

This is a much improved site since March 2014. We'd like to see a clearer statement regarding those with rateable values between £6,000 and £12,000 . No notification that a claim can still be back-dated to 2010. No notification that a claim can still be back-dated to 2010.

WYRE COUNCIL

http://www.wyre.gov.uk/info/200012/business_rates/482/small_businesses_rate_relief

This is an improved site, how the council sets out the April 2010 scheme and then tells you the government have doubled the relief. The Application form is similar, quoting the current scheme only at the foot of page 2 ...and then saying it ended April 2014 The Application form includes "All eligible properties (below £18,000) will have their bills calculated using a reduced multiplier (eg. In 2012 / 2013 **this will be** 45.0p instead of 48.8p...)". No notification that a claim can still be back-dated to 2010.

WYRE FOREST DISTRICT COUNCIL

<http://www.wyreforestdc.gov.uk/cms/business/business-rates.aspx>

This page finishes with "**Page last updated 17 July 2014**". This is sad as it's still giving Inaccurate and historic information quoting the April 2010 scheme. No mention of any later variation. No notification that a claim can still be back-dated to 2010.

Acknowledgements

In preparing this report we would like to thank, in no particular order, representatives from the following District, Borough and City councils who kindly responded to our request for information following our letter of the 1st August 2014 which we have reproduced in Appendix 4 below.

Newcastle-under-Lyme, Chesterfield, West Somerset, North Hertfordshire, West Berkshire, Mansfield, Epping Forest, Harlow, South Worcestershire, East Suffolk, Worthing, Aylesbury, Barnsley, Bracknell Forest, Bradford, Brighton & Hove, Bromsgrove, Canterbury, Castle Point, Cotswold, East Staffordshire, Suffolk Coastal & Waveney, Eden, Elmbridge, Erewash, Fylde, Gravesham, Great Yarmouth, Kings Lynn & West Norfolk, Leeds, Luton, Hertsmere, Mid Kent, Maldon, Melton, New Forest, North Warwickshire, Nuneaton & Bedworth, Preston, Redcar & Cleveland, Ribble Valley, Rotherham, Rother, Rutland, South Cambridgeshire, Solihull, South Hams, South Northants, South Tyneside, Stoke, Surrey Heath, Tewkesbury, Three Rivers, Tonbridge & Malling, Tunbridge Wells, Welwyn Hatfield, West Oxfordshire, Wokingham, Wychavon, Bournemouth, Broadland, Breckland, Bolsover, Cannock Chase, Wealden, Hartlepool, Sefton, Portsmouth, Northumberland, Newcastle, Croydon, Swale, Oldham, Chiltern, Chelmsford, Blaby, Halton, Central Sussex, Stroud, and Mendip.

SMALL BUSINESS RATES RELIEF

Small businesses for rating purposes are defined as having a rateable value under £18,000.

This scheme was first introduced in April 2005, revised in April 2010 and further updated by the present government soon after they came into power, in October 2010 with the aim of assisting small businesses.

Businesses who have just one property can claim 100% Rates Relief if their premises have a rateable value of less than £6,000 and will therefore finish-up paying NO RATES.

Businesses who have one property may also claim a reduction in their rates if they occupy a property with a rateable value between £6,000 and £12,000. The level of relief given to these properties is on a tapered basis, the lower the rateable value the greater the percentage relief. The relief reduces by 1% for every £60 increase in the rateable value above £6,000.

The above levels of relief were brought in by the Government as a temporary measure in October 2010.

Very substantial savings are on offer for almost all small businesses and councils **MUST** grant such relief to qualifying companies. The current arrangement will remain in place until *at least* 1st April 2015, and companies are allowed to claim back rates they have already paid, as far back as 1st April 2010.

Occupiers of premises with a rateable value under £12,000 **MUST** make a claim to their council if they wish to receive a refund; ***it will not be given automatically.*** An application for a refund to cover the period prior to April 2012 should be made on a form obtainable from all local councils. Claims for relief after April 2012 do not need to be made on a standard form, these can be made by e-mail, letter or by telephone.

Claiming Small Business Rates Relief has no effect on the finances of your local council as this is a self-funding scheme paid for via a levy on larger rate-payers and therefore the council welcome all applications for relief because we appreciate that if relief is claimed the monies are very likely to be re-invested in the local economy.

If your rateable value is under £18,000 we would strongly encourage you to check with this council to insure the appropriate relief has been given for each of the financial years going back to 2010 / 2011. The council will provide details for each year. This will be undertaken by the council at no cost to the rate-payer or the council as all costs of administering the scheme are paid by central government.

You can also apply if you have more than one business property and the rateable value of the smaller property is under £2,600. The total rateable value of the properties must be less than the £18,000. Or if you have taken on additional premises since the 14th February 2014 to help your business expand relief will still be given on your original property for a twelve month period.

Tables giving details of how the relief is calculated for the financial years 2013 / 2014 and 2014 / 2015 can be found by clicking <http://www.centre-p.co.uk/CouncilTables.pdf>

THE RATING MANUAL

One council drew to our attention this information, which they had assumed to be correct, which they had found on the internet under the official website giving detailed information to valuation officers on how to deal with rental values and the effect that such calculations may have as a result of Small Business Rates Relief. As we have highlighted below it is sadly incorrect, and shows the figures for the scheme that was introduced in April 2008.

Rating Manual - Volume 4 - Section 5 : Practice Note 2 - 2010 Effect of Rates Relief on the Rental Market

Introduction: This Practice Note is intended to draw attention to the need to consider the effect of rates reliefs on the rental market. Primarily it is concerned with Small Business Rates Relief (SBRR) but reference is also made to other rates reliefs.

Following on from research carried out in 2006 on the effect of rates relief in enterprise zones, research was undertaken, close to AVD, into the effect of SBRR on the rental market.

Reliefs: Reliefs are applied to the rates bill by the billing authority and therefore affect liability rather than rateability.

Small Business Rates Relief: Small Business Rates Relief (SBRR) was introduced in England by the Non-Domestic Rating (Small Business Rate Relief)(England) Order 2004. The relief came into effect on 1 April 2005.

Where a ratepayer occupies a single property with a RV of less than £10,000:

- Eligible ratepayers with rateable values of below £5,000 attract 50% rate relief on their liability.
- Eligible ratepayers with rateable values between £5,000 and £10,000 the relief decreases on a sliding scale of 1% for every £100 of rateable value over £5,000, arriving at nil at £10,000.

Where the ratepayer occupies more than one property, (a main property and other additional properties), providing the additional properties do not have individual rateable values of more than £2,200 and the combined rateable value of all the properties is under £15,000 (or £21,500 in London), the occupier is eligible to claim SBRR for the main property only. The ratepayer nominates the main property and the threshold for the combined rateable value is dependent on the location of the main property. The additional properties will have their charges calculated using the standard multiplier.

The Small Business Rate Relief scheme is funded by a supplement on the non-domestic rates bill of those ratepayers not eligible for the relief. This supplement is built into the standard multiplier.

Eligible ratepayers with rateable values of between £10,000 and £14,999 (or between £10,000 and £21,499 in London) are not subject to the supplement which is built into the standard multiple, and their liability is calculated at the lower rate.

Until 31 March 2007, for a ratepayer to benefit from this relief, there was a requirement to make an application to the billing authority on a yearly basis. However, the Non-Domestic Rating (Small Business Rate Relief) (Amendment) (England) Order 2006 provided an amendment to the original 2004 Order. This removed the requirement to apply annually for SBRR. From 1 April 2007, eligible ratepayers needed only apply once during the revaluation period for relief, including those with rateable values between £10,000 and £14,999 (or between £10,000 and £21,499 in London). If a ratepayer ceases to be eligible on a day during the financial year, the relief will cease on that day.

Assuming a ratepayer meets the eligibility criteria, the relief can only be granted if the property the ratepayer occupies is entered in the rating list from the beginning of the financial year in which they are claiming relief. The date of occupation of the property is irrelevant, the key date is the effective date entered in the relevant rating list. If the property has an effective date after 1 April, then the relief can only be applied for from 1 April of the following financial year.

It is important to remember that the emphasis is on the occupier to claim the relief.

APPENDIX 3: Council Letter Summer 2014

Below is a local council letter that we understand has been sent out with every rates demand. We notified them in November 2013 that their information was incorrect, again in May 2014 and for a third time in July 2014. We have been notified that this is “programmed in” and they are unable to change the information!!!

Date: 15-JUL-2014

Account

Property Ref:

Direct Dial:

Property to Which This Letter Relates

Rateable Value: 7700

Non-Domestic Rates – Application For Small Business Rate Relief

A Rate Relief scheme for small businesses was introduced with effect from April 2005. The basic criteria to qualify for this relief are explained below. If, after reading the following information, you wish to apply for Small Business Rate Relief please complete all the sections overleaf and return this form to the Business Rates section. If you qualify, the relief will be shown on your bill.

Note about Small Business Rate Relief

The Small Business Rate Relief is available at 50% for ratepayers meeting the criteria below, with a rateable value up to £6,000, with relief declining in percentage terms on a sliding scale of 1% per £120 RV until it is 0% at £12,000 RV.

The relief is only available to ratepayers who occupy either:-

- g) One property, or
- h) One main property and other additional properties providing those additional properties each have a rateable value less than £2,600.

The rateable value of the property mentioned in (a), or the aggregate rateable value of all properties mentioned in (b), must be under £18,000 outside London or £25,500 within London. Where relief is granted in accordance with (b) the other additional properties will have the higher non-domestic rating multiplier applied.

Interactive with other reliefs

- Where a property is eligible for Charitable Rate Relief and Small Business Rate Relief it shall receive Charitable Rate Relief only;
- Where it is eligible for Rural Rate Relief and Small Business Rates Relief it shall receive Rural Rate Relief only;
- Where a property is eligible for all three reliefs it shall receive Charitable Rate Relief only.

Ratepayers must apply for the relief and until 31/3/09 the property had to be eligible on the 1st April of each year. From 1/4/09 this does not apply. If a ratepayer ceases to be eligible on a day during the year in question, the relief will cease on that day. An application for relief must be submitted in writing to the local authority within 6 months of the end of the valuation period.

The scheme is funded by the use of a higher multiplier to calculate the rate bills of those businesses not eligible for the relief. However, ratepayers of eligible business properties with rateable values in the 2005 list between £12,000 and £17,999 (£25,499) within London) do not have to contribute towards the relief and will have their bills calculated using the lower small business non-domestic rating multiplier. You must still complete the application form to have your bill calculated using this lower multiplier, it is not automatic.

Recommendations for Councils

There is a great variation on how Councils are guiding local businesses on what might happen after the 1st April 2015. Below we have set out some suggested wording in connection with the existing 100% relief given to properties with a Rateable Value under £6,000.

This 100% reduction applies for a temporary period to 31 March 2015, after which it is **likely** to revert to 50%.

This 100 % reduction applies for a temporary period to 31 March 2015, after which it **will** revert to 50%.

This 100 % reduction applies for a temporary period to 31 March 2015, after which it **might** to revert to 50%.

This 100% reduction applies for a temporary period to 31 March 2015, after which it **is going** to revert to 50%.

This 100% reduction applies for a temporary period to 31 March 2015, after which, **under current legislation it is likely** to revert to 50%.

Or the one we like best - This 100% reduction applies for a temporary period to 31 March 2015, after which it is **currently planned to revert to 50% relief, however local businesses can make up their own minds as to whether this government is going to keep to this idea, and more than double your rates only 6 weeks before the next general election !**

The following letter was sent to all councils on the 1st August 2014

To: Business Rates / Non-Domestic Rates Department

We are continuing to provide information, on a national basis at no cost to businesses, factual information on Small Business Rates relief.

With this in mind please could you provide me with a LINK to your council's web-site showing the information you currently make available to anyone that enquires about this scheme. Please REPLY to this address. If you are able to COPY-and-PASTE the link into the reply this would be very helpful.

I thank you in advance for your assistance. We will be completing our report in the next 2 weeks, and expect to publish our findings on this matter in early September.

If you have not already done so you may wish to read our last report on this subject published on-line in MARCH 2014. This can be read at http://www.centre-p.co.uk/Small_Business_Rates_Relief.pdf

Ian B. Sloan FRICS,

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Regulated by RICS

PRESS RELEASE – 27th August 2014

Local businesses continue to be let-down by local Councils

A new report published on-line by Oxfordshire-based Chartered Surveyors BANKIER SLOAN has highlighted the continuing variation in advice given by local councils across the country on the subject of Small Business Rates Relief (SBRR)

Chartered Surveyor, Ian Sloan, who has headed the team carrying out research on this matter believes that there are still thousands of companies who are failing to benefit from this scheme due to the inadequate and incorrect information given out by most councils.

It is now estimated that the average refund available to those small businesses who have not claimed under the scheme may be as high as £8,000. It is still possible to re-claim a rates refund back to April 2010.

Bankier Sloan's first report on this subject was published in November 2013 and was followed up in March of this year. This third report shows many councils have improved their web sites but many are still publishing historic information, some of which was clearly written in early 2010 or in the worst examples in 2008 when the refunds available were considerably less than they are today.

The report makes it clear that it is being published in order to encourage local councils not only to correct the information they publicise but also to promote this scheme to local businesses.

Ian Sloan commented *"We have worked hard over the last nine months to publicise this important scheme which gives industry considerable financial benefit and we hope within a year all local authorities will be publicising the correct information. Experience tells us that even when errors are drawn to the attention of councils they are often either unwilling or unable to acknowledge their errors and, as a result, continue to distribute incorrect information"*.

The scheme was updated by central government in October 2010, allowing the smallest companies to obtain 100% rates relief on premises with rateable values below £6,000. On the majority of council websites they are still highlighting an earlier scheme when the relief was only 50% although in some cases they are quoting the new scheme as a footnote.

In addition to the 100% relief there are substantial refunds available for those with rateable values up to £12,000.

Ian Sloan went on to comment *"The Small Business Rates Relief scheme is available not only to industry but to occupiers of retail premises and if you are a retailer operating a single shop you should not be paying any rates if your Rateable Value is below £7,666."*

The SBRR scheme, aimed at supporting small businesses, is totally funded by Central Government as it is paid for by larger companies across the UK who have already paid a premium on their rates in order to allow Councils to provide relief for smaller enterprises. All costs of administering this scheme are also paid for by Central Government

THE REPORT CAN BE READ on-line at

http://www.centre-p.co.uk/Small_Business_Rates_Relief_.pdf

END

Ian B. Sloan FRICS, Chartered Surveyor,
BANKIER SLOAN - www.centre-p.co.uk
01869 –338866 Mobile: 07831 338111

27th August 2014

Small Business Rates Relief 2014 / 2015

Below is a table showing a sample of rates which are payable by businesses claiming Small Business Rates Relief who occupy a single property having a Rateable Value between £6,000 and £12,000, for the financial year 2014 / 2015. This information is provided to assist all local companies who believe they may be eligible. This council believes there are many companies unaware of the substantial reduction in rates available to them as a result of the Small Business Rates Relief scheme. Businesses occupying only one property with a rateable value below £6,000 should be paying NO rates.

These figures are based on the Small Business non-domestic multiplier for 2014-15 which has been set at 47.1p in the pound. An additional discount of £1,000 is being made available this year to shops, pubs and restaurants having a rateable value below £50,000.

Key: RV - Rateable Value

£ - Amount payable after claiming Small Business Rates Relief for financial year 2014 / 2015

RV	£	RV	£	RV	£
6,120	£ 57.65	8,160	£ 1,383.61	10,200	£ 3,362.94
6,240	£ 117.56	8,280	£ 1,481.95	10,320	£ 3,499.72
6,360	£ 179.73	8,400	£ 1,582.56	10,440	£ 3,638.76
6,480	£ 244.17	8,520	£ 1,685.43	10,560	£ 3,780.06
6,600	£ 310.86	8,640	£ 1,790.55	10,680	£ 3,923.62
6,720	£ 379.81	8,760	£ 1,897.94	10,800	£ 4,069.44
6,840	£ 451.03	8,880	£ 2,007.59	10,920	£ 4,217.52
6,960	£ 524.51	9,000	£ 2,119.50	11,040	£ 4,367.87
7,080	£ 600.24	9,120	£ 2,233.67	11,160	£ 4,520.47
7,200	£ 678.24	9,240	£ 2,350.10	11,280	£ 4,675.33
7,320	£ 758.50	9,360	£ 2,468.79	11,400	£ 4,832.46
7,440	£ 841.02	9,480	£ 2,589.75	11,520	£ 4,991.85
7,560	£ 925.80	9,600	£ 2,712.96	11,640	£ 5,153.49
7,680	£ 1,012.84	9,720	£ 2,838.43	11,760	£ 5,317.40
7,800	£ 1,102.14	9,840	£ 2,966.17	11,880	£ 5,483.57
7,920	£ 1,193.70	9,960	£ 3,096.17	12,000	£ 5,652.00
8,040	£ 1,287.53	10,080	£ 3,228.42		

The council will welcome applications from all local businesses as we believe it is important to support enterprise and the local economy. It is still possible to claim Small Business Rates Relief going back to the financial year 2010 / 2011, and substantial refunds we believe may be available to many small businesses. For free advice please contact the Business Rates Department at the council.

This information has kindly been provided to the council by independent Oxfordshire based Chartered Surveyors BANKIER SLOAN www.centre-p.co.uk **September 2014**

Chartered Surveyors, Banbury, Oxfordshire

BANKIER SLOAN Established 1984

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ACQUISITIONS, SALES, LETTINGS, PLANNING, RENT REVIEWS, LEASE RENEWALS, MANAGEMENT, RATING



Centrepoint, Deddington

BANKIER SLOAN is the *longest established* Chartered Surveying practice in the region, dealing exclusively with industrial, retail and office property. We provide a professional service to industry and commerce across much of the South Midlands. All initial meetings are free of charge unless otherwise advised. To view our monthly e-newsletter OUTLOOK please see <http://www.centre-p.co.uk/LATESTNEWS.htm>



Ian B Sloan FRICS

ACQUISITIONS: Buying a property may be an individual or companies biggest ever purchase. It is essential to gain maximum value for money. A professional "search" of property available will be money and time well spent.

SALES: The marketing of premises is becoming ever more sophisticated. It is important that premises being sold are not only advertised to maximum effect but that individual contacts within the business community are energetically pursued. For our latest list of available properties please see <http://www.centre-p.co.uk/availableproperties.htm>

PLANNING: Even at a time when local authorities are attempting to encourage industrial and business communities to expand, planning permissions are not always easy to obtain. Industrial development in rural locations is a particular field in which Bankier Sloan has considerable experience.

FEES: In all cases we trust our fees will accurately reflect the value of the professional advice provided. Bankier Sloan does expect an advance payment from clients. We do believe that the payment of a fee gives the client the right to hassle us when necessary! See <http://www.centre-p.co.uk/fees.htm>

RENT REVIEWS/LEASE RENEWAL: Ensuring that an individual tenant does not pay more rent than is necessary often requires the professional assistance of a Chartered Surveyor with a detailed knowledge of market conditions. When acting for a freeholder the aim must always be to maximise the return on any investment, whilst at the same time ensuring the tenant is not driven out of business. A vacant unit is a bad investment!

MANAGEMENT: Good management will lead to good landlord/tenant relationships and hopefully to prosperity for all concerned. Bankier Sloan manages on a retained basis a number of industrial sites in Gloucestershire, Northamptonshire and North Oxfordshire. Please see <http://www.centre-p.co.uk/Mangement.htm>

LETTINGS: Leases can vary dramatically. Landlords and tenants frequently enter into leases, which will affect their business for many years to come, possibly until they retire ... and even beyond! Bankier Sloan can assist as the lease is being prepared, once signed it's too late !

REFERENCES: Bankier Sloan have built up a large number of loyal clients. Some we act for on a continuous basis whilst others call on our services as and when needed. Please see <http://www.centre-p.co.uk/References.htm>

Industrial, Retail & Office Property

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