

Application for Discretionary Rate Relief for Properties in Rural Settlements

Guidelines for completing the form

Discretionary relief is given at the discretion of the Council and can be given to:

- **A food shop;** this is defined as one in which a trade or business consisting wholly or mainly of the sale by retail, of food for human consumption (excluding confectionery and excluding the supply of food in the course of catering which includes any supply of food for consumption on the premises on which it is supplied and any supply of hot food for consumption off the premises) is carried out.
- **A General Store;** this is defined as one in which a trade or business consisting wholly or mainly of the sale by retail of both food for human consumption (excluding confectionery) and general household goods is carried out.
- **A Public House;** this means premises for which a justice's on-licence (within the meaning of the Licensing Act 1964, other than a Part IV licence within the meaning of the act) is in force.
- **A Petrol Filling Station;** this means premises where petrol or other automotive fuels are sold retail to the general public for fuelling motor vehicles intended or adapted for use on roads.

Discretionary relief between 0% and 100% can only be awarded to any business in a rural settlement area provided that the rateable value is below £16,500. Each case is considered on its own merit, in accordance with Council Policy and Section 47, Local Government Finance Act 1988 as amended by Schedule 1 to the Local Government and Rating Act 1997.

Certain types of business in rural settlements with a population below 3000 may apply for mandatory relief of 50%. Businesses that qualify for this relief are the sole general store and the sole post office in the village, provided it has a Rateable Value of up to £8,500. Any food shop with a Rateable Value up to £8,500 and the sole pub or petrol station in the village provided it has a Rateable Value of up to £12,500. Councils have discretion to grant up to a further 50% relief of the remaining rates on such property.

In addition to this the authority may decide to give up to 100% relief to any other business (not in receipt of mandatory relief) in such a rural settlement, with a Rateable Value of up to £16,500, if it is satisfied that the business is of benefit to the community and having regards to the interest of its Council Taxpayers.

It is important that you complete the application form in full as the Council will base its decision as to whether the relief is applicable strictly on the information that is provided.

Please make sure that you include as much information as possible about the finances of your organisation and how the property is used to fulfil these objectives. We need to know how the payment of rates would affect provision of the organisations objectives.

Your application must illustrate a complete picture of the nature of your business and in particular, the benefit it has on the local community. The Authority must be satisfied that it would be reasonable to award relief having regard to the interests of persons liable to pay its Council Tax.

Applications in relation to “excepted hereditaments” cannot be considered. These are properties which are occupied by a billing or precepting authority.

Discretionary Rate Relief is an annual award. It cannot be assumed that an award made in one year will automatically be awarded in future years.

Until you are advised of the outcome of your application, you must ensure payments for Business Rates are paid. If relief is later awarded, any overpayment will be refunded.