

# Small Business Rates Relief

**MARCH 2014**

**STOP PRESS:** Our September 2014 report is available at [http://www.centre-p.co.uk/Small\\_Business\\_Rates\\_Relief\\_.pdf](http://www.centre-p.co.uk/Small_Business_Rates_Relief_.pdf)

**The following pages form a report which looks at the availability of information relating to Small Business Rates Relief found on over 275 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 June 2014 following the improved relief that by then (after 1<sup>st</sup> April 2014) will be available to some businesses in England in line with the announcement made by the Chancellor of The Exchequer in the Autumn Statement in December 2013.

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 two pages of quotes from some of the web-sites we have reviewed, and a page of comments following our first report on this subject dated November 2013. These pages are followed by;

**Section 2** is a list of local authorities covered by this report with brief comments against each on the clarity of information available.

Many Councils have improved their web sites since our initial report on this subject in November 2013, but the vast majority remain poorly laid-out, giving historic information and, as a result, discourage local companies from applying for a relief to which they are fully entitled.

**We estimate there is 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 template that could be used by councils on their websites to promote this scheme.

**APPENDIX 2:** Copy of the press release that went out with this report.

**APPENDIX 3:** Information on BANKIER SLOAN, Chartered Surveyors.

**Ian B. Sloan FRICS,  
BANKIER SLOAN  
Chartered Surveyors**

**Centrepoint, Chapel Sq, Deddington, Banbury, Oxfordshire, OX15 0SG**

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**Est. 1984 : Celebrating 30 years in business**

**[www.centre-p.co.uk](http://www.centre-p.co.uk)**

**Regulated by RICS**

## **We believe the following should be interested in this report.**

- 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.
- Journalist 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/SBRRreportMARCH2014.pdf>

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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. We will be delighted to alter our comments on-line *in advance* of our next report, highlighting the fact that your site has been up-dated.

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](mailto: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.

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### PRESS NOTE:

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

March 2014

## SECTION 1

# 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 (2013 / 2014) the figure is 46.2p in the £ compared with the Standard Rate Multiplier in the £ which is 47.1p.

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 46.2p 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, (46.2p 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 the full benefit of Small Business Rates Relief you do need to make a claim to your council.

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.

If you have two properties, as long as one has a rateable value below £2,600 you can still claim relief as above on the larger property.



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(d) For qualifying properties with a rateable value of between £6,001 and £11,999 the relief will be calculated as 1% for every £100 below the £12,000 rateable value threshold, based on the small business rate multiplier of 46.2p.

**WRONG!**

Business rates will be calculated using the reduced multiplier and relief will decrease on a sliding scale of approximately 1 per cent for every £240.

The charge for businesses with a rateable value of between £10,000 and £15,000 is calculated using a lower rate of multiplier (the small business multiplier). This is 48.1p for 2009/10.

An application form for the relief must be submitted in writing to the local authority within 6 months of the end of the financial year to which it relates.

**WRONG!**

*Single properties with a rateable value of less than £6,000 will have a 50 per cent charge on their NNDR bill.*

If the rateable value is from £12,000 to £17,999, rates are also calculated using the small business multiplier. For 2010-11, the small business multiplier is 40.7 pence (instead of the standard 41.4 pence).

Quotes from council's websites March 2014

This is available at 50% for all qualifying ratepayers with a RV below 6,000, with relief declining on a sliding scale until Zero % is reached at 12,000.

**WRONG!**

Businesses with a rateable value of less than £5,000, qualify for a 50% reduction on their bill. Relief for businesses with a rateable value of between £5,000 and £9,999 is on a sliding scale with an approximate 1% decrease for every £100 of rateable value over the £5,000.

**WRONG!**

Since 1st October 2010 the amount of Small Business Rate Relief available increased. Ratepayers who occupy one property with a rateable value of £6,000 or less now receive 100% rate relief. Occupiers can still claim a refund for rates already paid, back-dated to April 2010.

**CORRECT**

The latest date for claiming SBRR under the current rating list has now been extended until September 2017.

**CORRECT**

If your Rateable value is between £12,000 and £17,999 and you did not receive Small business Rates relief between April 2010 and April 2012, and you are eligible for relief, you are still entitled to make a claim, which may result in the refund of a few hundred pounds.

...this will temporarily increase the level of SBRR so that eligible ratepayers will pay no rates on properties with rateable values up to £6,000, with a tapered relief between 100% and 0% for properties with rateable values between £6,001 and £12,000. The increased level of relief will be available for a further year from 1 April 2014 to 31 March 2015.

Since April 2012 it is not necessary to complete an application form when applying for small business rate relief, a telephone call or e-mail is acceptable.

**CORRECT**

For properties with rateable values between £6,000 and £12,000 the relief decreases from 100% to 0% on a sliding scale of 2% every £120. For example, if the rateable value is £9,000, the bill will be reduced by 50%.

You do not need to be professionally represented when claiming relief, the council will be happy to give you assistance.

**CORRECT**

This local council will not suffer financially if you claim SBRR; the scheme is paid for by the largest ratepayers, from whom the funds to support this scheme have already been collected by Central Government via a supplement on their rates bill.

**Quotes from council's websites March 2014**

# Thank you...

A few quotes following our initial report in November 2013  
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 £842 better off, so please come and collect your two cups of coffee".*

**J.S**  
**Stratford upon Avon**

*"Ian, your help has been fantastic. We have received a refund of £5,840 which represents over 10% of my anticipated turnover this year".*

**D.S**  
**Banbury**

*"Thank you for your help. As a fellow professional who spent most of his time working in the rating field in Central London I was totally unaware of this scheme. I have just received a cheque for £7,220. Much appreciated. When next in the area, please come and have lunch".*

**J.P**  
**Wellingborough**

*"Thank you for your guidance. I spoke to the Council and I have been promised a cheque for just over £10,000".*

**P.S**  
**Oxfordshire**

*"I read your article in the November OUTLOOK and wrote to the Council who have confirmed your opinion and I have just received a cheque for £8,200. I have spread the word amongst my friends and I know 2 or 3 others who are going to make similar claims". Are you sure you do not wish to send me a bill?"*

**K.F**  
**Leeds**

**March 2014**

## 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 websites and thus encourage the survival of small businesses throughout the country.

If we have up-set 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 are 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. No notification that a claim can still be back-dated to 2010.



**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.

**AYLESBURY DISTRICT COUNCIL**

<https://www.aylesburyvaldc.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. 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>

The application form quotes 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.

**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 added as a footnote, although suggesting the scheme ended in March 2013. No notification that a claim can still be back-dated to 2010.

**BASSETLAW DISTRICT COUNCIL**

[http://www.bassetlaw.gov.uk/council tax and business rates/business rates/small business rate relief.aspx](http://www.bassetlaw.gov.uk/council%20tax%20and%20business%20rates/business%20rates/small%20business%20rate%20relief.aspx)

Correct information, clearly laid out. 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](https://www.bedford.gov.uk/business/business_rates/small_business_rate_relief.aspx)

Correct information but added as a footnote. 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 but added as a footnote, implying also that the scheme ended in March 2013. No notification 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.

***BLACKBURN WITH DARWEN BOROUGH COUNCIL***

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

Correct information but added as a footnote, implying also that the scheme ended in March 2013. 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. 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.

***BOLTON COUNCIL***

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

Correct information, much improved, but could be better presented. 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, well presented information. 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. No notification that a claim can still be back-dated to 2010.

***BRACKNELL FOREST COUNCIL***

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

Correct information but only available via the application form for relief.

***BRADFORD (CITY OF) METROPOLITAN BOROUGH COUNCIL***

[http://www.bradford.gov.uk/bmdc/business\\_and\\_industry/business\\_rates/small\\_business\\_rates\\_relief](http://www.bradford.gov.uk/bmdc/business_and_industry/business_rates/small_business_rates_relief)

Correct 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](http://www.braintree.gov.uk/info/200314/business_rates/68/rate_relief)

Incorrectly states that *“From 1<sup>st</sup> April 2013 the thresholds for the relief increased as follows...”* and incorrect information relating to businesses with rateable values between £6,000 and £12,000. No notification that a claim can still be back-dated to 2010.

***BRECKLAND COUNCIL***

[http://www.angliarevenues.gov.uk/business\\_rates.html](http://www.angliarevenues.gov.uk/business_rates.html)

No information on Small Business Rates Relief.

***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 misquoting percentage relief available between £6,000 and £12,000, but confirming that *“relief can be back dated as far back as 1<sup>st</sup> April 2010”*.

***BRISTOL CITY COUNCIL***

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

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

**BROADLAND DISTRICT COUNCIL**

[www.broadland.gov.uk/business/488.asp](http://www.broadland.gov.uk/business/488.asp)

Incorrect historic information.

**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.

**BROXBOURNE BOROUGH COUNCIL**

[http://www.broxbourne.gov.uk/business\\_in\\_broxbourne/business\\_rates/reducing\\_your\\_rates\\_bill/small\\_business\\_rate\\_relief.aspx](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 31<sup>st</sup> March 2014 the government has doubled the usual level of relief”*.

**BROXTOWE BOROUGH COUNCIL**

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

The 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.

**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 as illustrated by *“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 in May 2015.

**CALDERDALE METROPOLITAN DISTRICT COUNCIL**

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

Poorly laid out information on an application form for Small Business Rates Relief which implies relief finished in 2012.

**CANNOCK CHASE COUNCIL**

[http://www.cannockchasedc.gov.uk/info/200012/business\\_rates/102/how\\_can\\_i\\_reduce\\_my\\_business\\_rates\\_bill](http://www.cannockchasedc.gov.uk/info/200012/business_rates/102/how_can_i_reduce_my_business_rates_bill)

Correct figures, although indicating relief scheme ended on 31<sup>st</sup> 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.

**CASTLEPOINT DISTRICT COUNCIL**

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

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

**CENTRAL BEDFORDSHIRE COUNCIL**

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

Brief and basic information which is poorly presented and out-of-date on their own website link, however it does have a direct link to the government site which is correct and updated.

**CARLISLE CITY COUNCIL**

[http://www.carlisle.gov.uk/business/business\\_rates/small\\_business\\_rates\\_relief.aspx](http://www.carlisle.gov.uk/business/business_rates/small_business_rates_relief.aspx)

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

**CENTRAL MID-SUSSEX**

[http://revsandbens.centraisussex.gov.uk/non\\_domestic\\_rates/295.htm](http://revsandbens.centraisussex.gov.uk/non_domestic_rates/295.htm)

Historic information saved by the single sentence *“However, until 31<sup>st</sup> March 2014 the government has doubled the usual level of relief”*. No notification that a claim can still be back-dated to 2010.

### **CHARNWOOD BOROUGH COUNCIL**

No statement regarding Small Business Rates Relief, however there is a link to the gov.uk website which includes the scheme.

### **CHELMSFORD BOROUGH COUNCIL**

<https://chelmsford.firmstep.com/default.aspx/RenderForm/?F.Name=TvroHV67FiR&HideToolbar=1>

Very basic information giving no examples of the percentages of relief available.

### **CHELTENHAM BOROUGH COUNCIL**

[http://www.cheltenham.gov.uk/info/200012/business\\_rates/124/business\\_rate\\_relief/3](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.

### **CHERWELL DISTRICT COUNCIL**

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

A confusing opening paragraph, finishing with the up-to-date figures, but then stating “*This has been automatically applied to your bill*”. Unless they are granting the relief automatically to all properties with rateable values under £12,000 this is not possible.

### **CHESHIRE EAST COUNCIL**

[https://www.cheshireeast.gov.uk/business/business\\_rates/rate\\_relief.aspx](https://www.cheshireeast.gov.uk/business/business_rates/rate_relief.aspx)

Correct information but only added as a footnote.

### **CHESHIRE WEST AND CHESTER COUNCIL**

[http://www.cheshirewestandchester.gov.uk/business/business\\_rates/rate\\_relief.aspx](http://www.cheshirewestandchester.gov.uk/business/business_rates/rate_relief.aspx)

Correct information, however implying that the scheme operated only for the year 2013 / 2014. No notification that a claim can still be back-dated to 2010.

### **CHESTERFIELD BOROUGH COUNCIL**

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

Correct information but added as a footnote. 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 although spoiled by prediction “*the additional relief scheme is due to change in April 2014 and is expected to revert to pre-October 2010 levels, reducing the maximum relief to 50%*”.

### **CHILTERN DISTRICT COUNCIL**

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

Poorly presented, historic information. Current information simply added as a footnote. No notification that a claim can still be back-dated to 2010.

### **CHORLEY COUNCIL**

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

Correct, although brief information about the scheme.

### **CITY OF YORK**

[http://www.york.gov.uk/info/200729/business\\_rates/32/business\\_rates/3](http://www.york.gov.uk/info/200729/business_rates/32/business_rates/3)

Already promoting the April 2014 to March 2015 scheme which should be commended, but only one sentence (as a footnote) promoting the scheme prior to April 2014.

### **COLCHESTER BOROUGH COUNCIL**

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

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...*”.

### **CORBY BOROUGH COUNCIL**

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

An attempt has been made to update the website but the quoted information is muddled and misleading.

### **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.

### **COTSWOLD DISTRICT COUNCIL**

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

Much improved since our November report. Now quoting correct information, although still quoting that the relief will stop at the end of March 2014.

### **COVENTRY CITY COUNCIL**

[http://www.coventry.gov.uk/info/55/business\\_rates-reductions/183/business\\_rates-small\\_business\\_rate\\_relief](http://www.coventry.gov.uk/info/55/business_rates-reductions/183/business_rates-small_business_rate_relief)

Correct information, although tables quoted are showing multipliers that have not been updated for the last 3 years.

### **CRAVEN DISTRICT COUNCIL**

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

Correct information, although only added as a footnote. 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](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 will be of considerable interest to those scholars of the history of Small Business Rates Relief. The site includes *“On the 24<sup>th</sup> 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 1<sup>st</sup> October 2010 to the 30<sup>th</sup> September 2011. A letter has been sent to all businesses who may be effected by this change”*.

### **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”*. That surely is all the encouragement businesses need to seek further information. A perfect start to a good website that only lacks the information that a claim can be back dated to April 2010.

### **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.

### **DARTFORD BOROUGH COUNCIL**

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

Poor historic information, quoting 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 31<sup>st</sup> March 2014 the government has doubled the usual level of relief”*. It also goes on to quote *“An application for Small Business Rates Relief is not required”*.

### **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 1<sup>st</sup> October 2011 to 30<sup>th</sup> September 2012 once the government has made the necessary changes to the law"*.

### **DERBYSHIRE DALES DISTRICT COUNCIL**

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

Well presented with clearly set out correct information. 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](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%"*.

### **DORSET COUNCIL**

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

One of the best looking pages promoting Small Business Rates Relief, but unfortunately incorrect as still quoting the April 2010 scheme with no reference to later changes to the current scheme.

### **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 1<sup>st</sup> April 2010"*.

### **DUDLEY METROPOLITAN BOROUGH COUNCIL**

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

Correct information, although added as a footnote, and with no indication of the percentage relief available to those with rateable values between £6,000 and £12,000.

### **DURHAM COUNTY COUNCIL**

<http://www.durham.gov.uk/Pages/Service.aspx?ServiceId=8431>

Correct information, however suggesting that the relief only started for the year 2013 / 2014.

### **EAST DEVON**

[http://www.eastdevon.gov.uk/small\\_business\\_rate\\_relief](http://www.eastdevon.gov.uk/small_business_rate_relief)

Correct information up to the 31<sup>st</sup> March 2014. This could be better presented. No notification that a claim can still be back-dated to 2010.

### **EAST DORSET DISTRICT COUNCIL**

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

One of the best looking pages promoting Small Business Rates Relief, but unfortunately incorrect as still quoting the April 2010 scheme with no reference to later changes to the current scheme.

### **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)

This printed leaflet may have been given a charter mark but it is dated 2010, quoting the April 2010 scheme.

### **EAST HERTS COUNCIL**

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

Historic information, although correctly quoting the current scheme in a footnote. No notification that a claim can still be back-dated to 2010.

### **EAST LINDSEY COUNCIL**

<http://www.e-lindsey.gov.uk/Business/rates/reductions+and+relief.htm>

Incredibly brief, unhelpful and lacking information. An excellent example of a site that need to be totally re-written.

### ***EAST NORTHAMPTONSHIRE DISTRICT COUNCIL***

[http://www.east-](http://www.east-northamptonshire.gov.uk/site/scripts/documents_info.aspx?documentID=205&pageNumber=4)

[northamptonshire.gov.uk/site/scripts/documents\\_info.aspx?documentID=205&pageNumber=4](http://www.east-northamptonshire.gov.uk/site/scripts/documents_info.aspx?documentID=205&pageNumber=4)

Poorly presented information quoting the April 2010 scheme, with a footnote on the current scheme, but indicating it terminated in March 2013.

### ***EAST RIDING OF YORKSHIRE COUNCIL***

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

Mainly quoting historic information, indicating the government has increased the level of discount to double the normal rate. No notification that a claim can still be back-dated to 2010.

### ***EAST STAFFORDSHIRE BOROUGH COUNCIL***

<http://www.eaststaffsbc.gov.uk/Services/BusinessRates/ExemptionsRelief/Pages/RateRelief.aspx>

Correct information, clearly presented. 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 one sentence has been added "*However, until the 31<sup>st</sup> March 2014 the government has doubled the usual level of relief*". 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.

### ***ELMBRIDGE BOROUGH COUNCIL***

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

This site has recently been updated but is still confusing in our opinion. The information could be much clearer as the April 2010 scheme is still quoted.

### ***EPSOM & EWELL BOROUGH COUNCIL***

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

Generally clear and concise, although 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, including confirmation that "*The legal requirement for an application form to be submitted was removed from 1<sup>st</sup> April 2012*" but with a very brief sentence which we believe is misleading stating rate payers need take no action.

### ***ESSEX COUNTY COUNCIL***

<http://www.essexbusinesssupport.com/small-business-rates-relief/>

This site, quoted on Google as giving advice, news and events from Essex County Council is quoting the pre-April 2010 scheme when the relief thresholds were £5,000 and £10,000, and states that ... "*Claims need to be made by 1<sup>st</sup> September each year*".

### ***EXETER CITY COUNCIL***

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

Historic and incorrect information quoting the April 2010 scheme. 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](http://www.fareham.gov.uk/business/business_rates/discounts_and_exceptions/reliefs/intro.aspx)

Although suggesting the scheme ended on 31<sup>st</sup> March 2013, the information given is basically correct, although written in a slightly confusing manner.

### **FENLAND DISTRICT COUNCIL**

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

Quoting the April 2010 scheme, but this has clearly been updated, incorrectly, as there is one line which states *“Provision has been made to temporarily increase the percentage of Small Business Rates Relief up to a maximum of 100% during 2012 / 2013.*

### **FOREST HEATH DISTRICT COUNCIL**

[http://www.fdean.gov.uk/nqcontent.cfm?a\\_id=6408&tt=graphic](http://www.fdean.gov.uk/nqcontent.cfm?a_id=6408&tt=graphic)

Incorrect, historical information, quoting the April 2010 scheme.

### **FOREST OF DEAN**

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

Partially correct information 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.

### **FYLDE BOROUGH COUNCIL**

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

Poor, historic information. Quoting 2012 / 2013 multipliers but 2010 scheme with the maximum benefit at 50% relief.

### **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.

### **GEDLING BOROUGH COUNCIL**

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

Correct information, although giving no detailed information for those with rateable values between £6,000 and £12,000. No notification that a claim can still be back-dated to 2010.

### **GLOUCESTER CITY COUNCIL**

<http://venues.gloucester.gov.uk/Website/Revenues/Businessrates-reducingyourbill/BusinessRates-SmallBusinessRateRelief.aspx>

Poorly presented. Correct information added as a footnote.

### **GOSPORT BOROUGH COUNCIL**

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

Mainly quoting the April 2010 scheme, however adding once again, like many councils, a single standard sentence reading *“However, until 31<sup>st</sup> March 2014 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>

Correct information but poorly written and confusing. Quoting multiplier for year commencing 1<sup>st</sup> April 2012.

### **GREAT YARMOUTH BOROUGH COUNCIL**

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

Poorly written, directing companies to the excellent government website, but also to a form dated April 2010.

### **GUILDFORD BOROUGH COUNCIL**

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

A complicated table, although basically with the correct information, except for the percentage relief available to those with rateable values between £6,000 and £12,000.



### **HALTON BOROUGH COUNCIL**

<https://www3.halton.gov.uk/business/businessrates/businessratesreductions/>

Quoting the April 2010 scheme, although adding as a footnote that between October 2010 and September 2012 further relief is available, and finishing with *“The scheme will revert to the previous levels with effect from 1<sup>st</sup> October 2012”*.

### **HAMBLETON DISTRICT COUNCIL**

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

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/192/what\\_reliefs\\_are\\_available/3](http://www.harborough.gov.uk/info/200012/business_rates/192/what_reliefs_are_available/3)

Very poor information. Quoting the 2008 scheme but highlighting in a footnote... *“Budget Announcement 24<sup>th</sup> March 2010”*!!

### **HARTLEPOOL BOROUGH COUNCIL**

[http://www.hartlepool.gov.uk/info/200012/business\\_rates/491/reductions\\_for\\_small\\_businesses/1](http://www.hartlepool.gov.uk/info/200012/business_rates/491/reductions_for_small_businesses/1)

Poorly presented. Quoting the April 2010 scheme and again adding the standard sentence that many councils use *“However, until the 31<sup>st</sup> March 2015 the government has doubled the usual level of relief”*.

### **HAVANT BOROUGH COUNCIL**

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

Poorly presented. Quoting the 2010 scheme and in a footnote added a suggestion that the government have doubled the relief available to small companies who occupy premises with rateable values between £6,000 and £12,000. 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**

<http://www.herefordshire.gov.uk/advice-and-benefits/council-tax-business>

A fairly clear explanation of the scheme, with links to pages with further guidance. 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.

### **HYNBURN BOROUGH COUNCIL**

[www.hyndburnbc.gov.uk/site/scripts/documents\\_info.php?documentID=120&pageNumber=1](http://www.hyndburnbc.gov.uk/site/scripts/documents_info.php?documentID=120&pageNumber=1)

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 a strange combination of the pre-2008 threshold suggesting there is 50% relief up to £5,000, with a sliding scale in percentage terms up to £12,000. There is no reference to anything post April 2010. The link to the apparent SBRR application form is incorrectly formatted.

### **IPSWICH BOROUGH COUNCIL**

<http://www.allaboutipswich.com/whats-on/news/72/Council-helps-small-businesses-get-rate-relief>

We are not sure whether this is an official council website but it is an excellent example of how council can get the message across. It correctly quotes the current scheme and provides details on how to claim.

### **ISLES OF SCILLY**

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

No reference except to a possible extension of the scheme in 2011. I have no reason to believe the scheme does not operate on the Islands.

### **ISLE OF WIGHT COUNCIL**

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

Correct information but no reference to the ability to back date.

### **KETTERING BOROUGH COUNCIL**

[http://www.kettering.gov.uk/info/200012/business\\_rates/862/business\\_rate\\_relief/2](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.

### **KING'S LYNN & WEST NORFOLK BOROUGH COUNCIL**

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

Correct information, well laid out, including a table showing an example of the percentages available. No notification that a claim can still be back-dated to 2010.

### **KINGSTON COUNCIL (Royal Kingston Council)**

[http://www.kingston.gov.uk/info/200164/business\\_rates/85/business\\_rate\\_reductions](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*”.

### **KIRKLEES METROPOLITAN COUNCIL**

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

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

### **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.

### **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!

### **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 30<sup>th</sup> September 2010 can be back-dated to the 1<sup>st</sup> April 2007*”.

### **LEEDS CITY COUNCIL**

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

Poorly presented, initially quoting the April 2010 scheme. Although going on to quote the 2013 Autumn Statement 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 1<sup>st</sup> April 2010.

### **LEWES DISTRICT COUNCIL**

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

Less than one line which simply says “*Check to see if your business is eligible for some relief in business rates*”. We cannot argue with the clarity of this information although are surprised that there is not greater emphasis on promoting the site on a local basis.

### **LICHFIELD DISTRICT COUNCIL**

[http://www.lichfielddc.gov.uk/info/200012/business\\_rates/94/can\\_i\\_get\\_relief\\_on\\_my\\_business\\_rates/2](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 and the current scheme, which has been in use now for four years, is a footnote covered by three and a half lines.

### **LINCOLN CITY COUNCIL**

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

Very poor, historic information. Still quoting the April 2010 scheme (50% discount for those with a rateable value of £6,000 or less, however it appears to have been updated more recently as it is quoting the 2012/2013 rate in the £).

### **LIVERPOOL CITY COUNCIL**

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

Clear information, well laid out. 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>

Nothing except a single link entitled Small Business Rates Relief that goes to the government website. Better than some I accept but no local push to promote the scheme for the benefit of the local economy.

### **MAIDSTONE BOROUGH COUNCIL**

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

Clear, well presented with correct information, although the 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%*" 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](http://www.maldon.gov.uk/info/200012/business_rates/237/business_rate_relief)

Poorly presented information quoting April 2010 scheme with a footnote at the bottom entitled Temporary Increase in Small Business Rates Relief... "*the changes made in the Autumn statement include a further extension of the SBRR scheme meaning that eligible rate payers will continue to receive increased relief throughout 2014 / 2015*". There is no reference of what the increase is nowhere else on the page.

### **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. The link to the government website for Small Business Rates Relief has been incorrectly formatted / loaded.

### **MANCHESTER CITY COUNCIL**

[http://www.manchester.gov.uk/info/200012/business\\_rates/2042/relief\\_and\\_exemptions/4](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 poorly presented. The initial guidance relates to the 2008 scheme when thresholds were set at £5,000 and £10,000. The current scheme is mentioned as a footnote. No notification that a claim can still be back-dated to 2010.

### **MEDWAY COUNCIL**

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

Correct information, reasonably well laid-out, although the final paragraph we believe is misleading. "*You need take no action. The legislation is to be in place in time for the 2013 / 2014 annual billing*".

### **MELTON BOROUGH COUNCIL**

[http://www.melton.gov.uk/business/business\\_rates/small\\_business\\_rate\\_relief.aspx](http://www.melton.gov.uk/business/business_rates/small_business_rate_relief.aspx)

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

### **MENDIP DISTRICT COUNCIL**

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

Correct information, well laid-out.

### **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.*”

### **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](http://revsandbens.centralsussex.gov.uk/non_domestic_rates/295.htm)

Poorly presented information quoting the April 2010 scheme, again with the standard sentence added as a footnote “*However, until 31<sup>st</sup> 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 1<sup>st</sup> 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 correct 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 incorrectly quoted. No notification that a claim can still be back-dated to 2010.

### **MILTON KEYNES COUNCIL**

No change since our November report. For a city that is synonymous with enterprise we are surprised 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.molevalley.gov.uk/index.cfm?articleid=12879>

An incorrect and confusing guidance note suggesting the maximum relief is 50% and for properties with a rateable value between £6,000 and £12,000 is confusing even for those who have studied this subject. The paragraph reads “*For qualifying properties with a rateable value of between £6,000 and £11,999 the relief will be calculated as 1% for every £100 below the £10,000 rateable value threshold, based on the Small Business Rates multiplier of £0.407*”. This page is entitled Business Rates 2012.

### **NEW FOREST DISTRICT COUNCIL**

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

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 footnote on the footnote then has a link to the March 2010 budget announcement.

### **NEWARK & SHERWOOD DISTRICT COUNCIL**

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

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

### **NEWCASTLE-UNDER-LYME BOROUGH COUNCIL**

[http://www.newcastle-staffs.gov.uk/business\\_content.asp?id=SX98BF-A7808084&cat=1337](http://www.newcastle-staffs.gov.uk/business_content.asp?id=SX98BF-A7808084&cat=1337)

Incorrect and historic information quoting the April 2010 scheme. No notification that a claim can still be back-dated to 2010.

### ***NORTH DEVON COUNCIL***

[http://www.northdevon.gov.uk/index/lgcl\\_business/lgcl\\_business\\_finance/lgcl\\_business\\_rates/nonlgcl\\_business\\_rates\\_sbr application\\_form.htm](http://www.northdevon.gov.uk/index/lgcl_business/lgcl_business_finance/lgcl_business_rates/nonlgcl_business_rates_sbr application_form.htm)

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

### ***NORTH DORSET DISTRICT COUNCIL***

<https://www.dorsetforyou.com/394875>

One of the best looking pages promoting Small Business Rates Relief, but unfortunately incorrect as still quoting the April 2010 scheme with no reference to later changes to the current scheme.

### ***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/>

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

An inaccurate and historic guidance, quoting the April 2010 scheme, with no reference anywhere to any later variation.

### ***NORTH KESTIVEN DISTRICT COUNCIL***

<http://www.n-kesteven.gov.uk/business/business-rates/reductions-and-reliefs/rate-relief/105459.article>

An inaccurate and historic guidance, quoting the April 2010 scheme, with no reference anywhere to any later variation.

### ***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.

### ***NORTH NORFOLK DISTRICT COUNCIL***

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

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 up to 100% from 1<sup>st</sup> October 2010 to 31<sup>st</sup> March 2013 and could be extended further subject to regulation being approved by the government*”.

### ***NORTH TYNESIDE COUNCIL***

[http://www.northtyneside.gov.uk/browse-display.shtml?p\\_ID=29024&p\\_subjectCategory=641](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 2013 / 2014*” implying that this was not the case for the previous three 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](http://www.northwarks.gov.uk/info/200012/business_rates)

This page is entitled “*Increase in level of Small Business Rates Relief*” explaining the scheme that is still running, introduced in October 2010, but that’s where the good news stops because many local businesses will surely have been put off from applying by the single sentence which reads “*The new levels of relief will be available for twelve months from 1<sup>st</sup> October 2010 to 30<sup>th</sup> September 2011*”. That is the latest date mentioned on this information page.

#### ***NORTH WEST LEICESTERSHIRE DISTRICT COUNCIL***

[https://www.nwleics.gov.uk/pages/small\\_business\\_rate\\_relief](https://www.nwleics.gov.uk/pages/small_business_rate_relief)

Correct information relating to the scheme, quoting 100% relief, but finishes with a sentence stating “*This period has now been extended to the 31<sup>st</sup> March 2013*”.

#### ***NORTHAMPTON BOROUGH COUNCIL***

[http://www.northampton.gov.uk/info/200201/business\\_rates/1645/how\\_to\\_claim\\_business\\_rates\\_relief](http://www.northampton.gov.uk/info/200201/business_rates/1645/how_to_claim_business_rates_relief)

This site has been improved since our November 2013 report. A very concise three paragraphs correctly setting out the current scheme, inviting businesses to telephone if they think they may be eligible.

#### ***NORTHUMBERLAND COUNTY COUNCIL***

<http://www.northumberland.gov.uk/default.aspx?page=3567>

This site has been improved since our November 2013 report and now clearly sets out the current scheme, although there is no notification that a claim can still be back-dated to 2010.

#### ***NORWICH CITY COUNCIL***

<http://www.norwich.gov.uk/Business/BusinessRates/pages/BusinessRates.aspx>

Poorly presented. The site quotes the April 2010 scheme and then adds as a footnote the scheme that was introduced in October 2010 remaining fundamentally unchanged.

#### ***NOTTINGHAM CITY COUNCIL***

<http://www.nottinghamcity.gov.uk/article/22702/Business-Rates---Small-Businesses>

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.

#### ***NUNEATON & BEDWORTH BOROUGH COUNCIL***

[http://www.nuneatonandbedworth.gov.uk/info/200318/business\\_rates\\_ndr/170/business\\_rates/3](http://www.nuneatonandbedworth.gov.uk/info/200318/business_rates_ndr/170/business_rates/3)

The site does correct quote the current scheme but not before setting out the April 2010 scheme.

#### ***OADBY AND WIGSTON BOROUGH COUNCIL***

[http://www.oadby-wigston.gov.uk/pages/business\\_rate\\_reliefs](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.

#### ***OLDHAM COUNCIL***

[http://www.oldham.gov.uk/info/200208/business\\_rates/957/business\\_rates\\_relief](http://www.oldham.gov.uk/info/200208/business_rates/957/business_rates_relief)

Poor and incomplete information. No mention of 100% relief for the smallest properties even though apparently updated to cover financial year 2013/2014. No information relating to the relief available for properties with a rateable value between £6,000 and £12,000.

#### ***OXFORD CITY COUNCIL***

[http://www.oxford.gov.uk/PageRender/decB/Business\\_Rates\\_and\\_Relocation\\_occw.htm](http://www.oxford.gov.uk/PageRender/decB/Business_Rates_and_Relocation_occw.htm)

Poorly presented. Correct information only added as a footnote.

#### ***PENDLE BOROUGH COUNCIL***

[http://www.pendle.gov.uk/site/scripts/documents\\_info.php?documentID=249&pageNumber=4](http://www.pendle.gov.uk/site/scripts/documents_info.php?documentID=249&pageNumber=4)

This is a confusing website. 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.

#### ***PETERBOROUGH CITY COUNCIL***

[http://www.peterborough.gov.uk/business/business\\_rates/reductions\\_to\\_business\\_rates.aspx](http://www.peterborough.gov.uk/business/business_rates/reductions_to_business_rates.aspx)

Correct information, however implying the scheme ended in October 2012.

### **PLYMOUTH CITY COUNCIL**

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

Generally correct information, well laid-out although misquoting percentage decrease in relief for properties with a rateable value between £6,000 & £12,000.

### **PORTSMOUTH CITY COUNCIL**

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

Correct information, although not highlighting the availability of back-dated relief.

### **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.

### **PURBECK DISTRICT COUNCIL**

<https://www.dorsetforyou.com/394875>

One of the best looking pages promoting Small Business Rates Relief, but unfortunately incorrect as still quoting the April 2010 scheme with no reference to later changes to the current scheme.

### **READING BOROUGH COUNCIL**

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

We have failed to find anything on Small Business Rates Relief on this website except for information which has been requested under a Freedom of Information Request. There appears to be no guidance for local businesses on the type of relief that is available. There is a link to the government's Introduction to Business Rates which would lead onto SBRR but it is certainly not something Reading Council appear to be promoting in any way.

### **REDCAR & CLEVELAND COUNCIL**

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

Correct information given in the second paragraph, therefore the opening paragraph which gives details of the April 2010 scheme could be a distraction. No notification that a claim can still be back-dated to 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>

Although this starts by quoting the April 2010 scheme, by the end of the first paragraph it is quoting correctly. No notification that a claim can still be back-dated to 2010.

### **RIBBLE VALLEY BOROUGH COUNCIL – Updated April 2014**

[https://www.ribblevalley.gov.uk/info/200287/business\\_regeneration\\_and\\_trade/352/business\\_rates/7](https://www.ribblevalley.gov.uk/info/200287/business_regeneration_and_trade/352/business_rates/7)

This shows correct information and includes comments on additional relief for those occupying two premises.

### **ROCHFORD DISTRICT COUNCIL**

[http://www.rochford.gov.uk/business\\_and\\_licensing/business\\_rates/what\\_reliefs\\_are\\_available](http://www.rochford.gov.uk/business_and_licensing/business_rates/what_reliefs_are_available)

Correct information, clearly laid out. 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](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.

### **ROSSENDALE BOROUGH COUNCIL**

[http://www.rossendale.gov.uk/info/200012/business\\_rates/39/rate\\_relief\\_for\\_small\\_buisnesses](http://www.rossendale.gov.uk/info/200012/business_rates/39/rate_relief_for_small_buisnesses)

Poorly presented. Quoting the April 2010 scheme but Correct adding as an update the current scheme, although suggesting the scheme ended in October 2012.

### **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.

#### **ROTHERHAM COUNCIL**

[http://www.rotherham.gov.uk/info/200012/business\\_rates/869/how\\_you\\_can\\_reduce\\_your\\_business\\_rates/1](http://www.rotherham.gov.uk/info/200012/business_rates/869/how_you_can_reduce_your_business_rates/1)

This site has been re-written since our November report (last modified 22<sup>nd</sup> January 2014) and now correctly sets out the current scheme. 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](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 2014 / 2015 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**

[https://www.runnymede.gov.uk/portal/site/runnymede/Business\\_rates/](https://www.runnymede.gov.uk/portal/site/runnymede/Business_rates/)

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 31<sup>st</sup> March 2015 the government has doubled the usual level of relief*”. This implies you pay no rates for properties with rateable values below £6,000. 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. No notification that a claim can still be back-dated to 2010.

#### **RUSHMOOR BOROUGH COUNCIL**

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

The basic information is correct but it is not very clearly laid out. It states that you must apply using an application form. It is one of the sites that does mention back-dated relief, but incorrectly states “*You must apply within six months of the end of the financial year it relates to*”.

#### **RUTLAND COUNTY COUNCIL**

[http://www.rutland.gov.uk/business/business\\_rates/business\\_rates\\_-\\_reductions\\_r.aspx](http://www.rutland.gov.uk/business/business_rates/business_rates_-_reductions_r.aspx)

The scheme quoted is the April 2010 scheme to which once again the sentence “*However, until the 31<sup>st</sup> March 2014 the government have doubled the usual level of relief*” has been added.

#### **RYEDALE DISTRICT COUNCIL**

[http://www.ryedale.gov.uk/business/business\\_rates/business\\_rates\\_-\\_reductions.aspx](http://www.ryedale.gov.uk/business/business_rates/business_rates_-_reductions.aspx)

Historic and incorrect information quoting the April 2010 scheme. Nothing appears to have been added to this page since 2010.

#### **SALFORD CITY COUNCIL**

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

This website correctly quotes the current scheme but starts with an opening sentence that states “*Small Business Rates Relief is available for small business than occupy only one property in England and has a rateable value of less than £18,000 on the 1 April 2012 or any further qualifying period*”. 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/2246/business\\_rates\\_relief](http://www.sandwell.gov.uk/info/200308/business_rates/2246/business_rates_relief)



Typing in Small Business Rates Relief into the council's website will simply bring up an application form! This scheme is promoted by way of a printed leaflet in a PDF format, which we have found very difficult to locate, and then disappointingly find it promotes the April 2010 scheme with the standard sentence added "*However, until the 31<sup>st</sup> March 2014 the government have doubled the usual level of relief*"

This page looks at a variety of relieves and then in one simple line at the very bottom gives you a link to the government website. Surely this will be missed by most interested parties.

#### **SCARBOROUGH BOROUGH COUNCIL**

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

This is a poorly presented site, quoting the April 2010 scheme in great detail. It provides you with a link to an application form, stating it has been updated very recently and then states "*Important changes to Small Business Rates Relief...with effect from 1<sup>st</sup> October 2010*".

#### **SEDGEMOOR DISTRICT COUNCIL**

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

This is a clear, concise and well presented page. No notification that a claim can still be back-dated to 2010.

#### **SEFTON COUNCIL**

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

This page 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.

#### **SELBY BOROUGH COUNCIL**

[http://www.selby.gov.uk/service\\_main.asp?menuid=2&pageid=14&id=1121](http://www.selby.gov.uk/service_main.asp?menuid=2&pageid=14&id=1121)

Correct information, clearly laid out, although just needs updating to show the scheme runs on beyond the 31<sup>st</sup> March 2013.

#### **SEVENOAKS DISTRICT COUNCIL**

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

For businesses who type into Google *Sevenoaks District Council Small Business Rates Relief* they will be directed to an application form within a list of forms under Business Rates. The form includes a sentence "*For example to apply from 1<sup>st</sup> April 2007 to the next revaluation in 2010 the valuation period would be 2007 / 2008 to 2009 / 2010*". However, a deeper search of the website will come across a PDF entitled "*Your Non Domestic Rates Bill 2013 / 2014*" within which you will find details of the April 2010 scheme and a single sentence has again been added stating "*However, until the 31<sup>st</sup> 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 but poorly set out amongst details of the April 2010 scheme.

#### **SHEPWAY DISTRICT COUNCIL**

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

Historic and inaccurate information, setting out the April 2010 scheme. A single line at the end "*Budget Announcement March 2010 increase in level of Small Business Rates Relief*" with a link taking you to the March 2010 letter from Communities and Local Government Department, which for those who have not read it, states "*The new levels of relief will be available for twelve months from 1<sup>st</sup> October 2010 to 30<sup>th</sup> September 2011*".

#### **SHROPSHIRE COUNCIL**

[shropshire.gov.uk/business-rates/business-rate-relief](http://shropshire.gov.uk/business-rates/business-rate-relief)

A very simple, correct page which advises those interested "*To take a look at the gov.uk website for information on Business Rates Relief. Find out if you are eligible*" giving a correct link to the central government's web page.

#### **SLOUGH BOROUGH COUNCIL**

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

This is a brief history lesson, initially quoting the April 2010 scheme before finally, in the eighth paragraph, telling you that “*Rate payers with rateable values below £6,000 pay no rates at all for the period ...*”. No notification that a claim can still be back-dated to 2010.

#### ***SOLIHULL METROPOLITAN BOROUGH COUNCIL***

<http://www.solihull.gov.uk/business/reductions.htm>

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/business/business\\_rates/rates\\_relief.aspx](http://www.southbucks.gov.uk/business/business_rates/rates_relief.aspx)

Poor historic information quoting the April 2010 scheme with no reference to any later changes.

#### ***SOUTH CAMBRIDGESHIRE DISTRICT COUNCIL***

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

The site initially states “*Small Business Rates Relief gives businesses occupying property which has rateable values of under £12,000 a percentage of relief from their business rates and they will benefit from lower rated poundage which is 0.42p for 2013 / 2014*”. Also “*That with effect from 1<sup>st</sup> October 2010 the government increased the amount of relief for a temporary period*”. They invite you to telephone their rates department for further information. There are no details about percentages, even for those who may be able to claim 100% below £6,000 !

#### ***SOUTH DERBYSHIRE DISTRICT COUNCIL***

[http://www.south-derbys.gov.uk/business/business\\_rates/small\\_business\\_rate\\_relief/default.asp](http://www.south-derbys.gov.uk/business/business_rates/small_business_rate_relief/default.asp)

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

#### ***SOUTH GLOUCESTERSHIRE DISTRICT COUNCIL***

<http://www.southglos.gov.uk/Pages/Article%20Pages/Chief%20Executive%20-%20Corporate%20Resources/Revenues%20-%20Benefits/Business-rates-reductions.aspx>

Historic and incorrect information, quoting the April 2010 scheme, with no reference to any later alterations. Intriguingly the link leads you to a letter dated 29<sup>th</sup> November 2013 which quotes not only the April 2010 scheme but the scheme that preceded it!

#### ***SOUTH HAMS DISTRICT COUNCIL***

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

Good, clear, up-to-date information spoilt by the fact that the attached application form quotes the April 2010 scheme.

#### ***SOUTH HOLLAND DISTRICT COUNCIL***

<http://www.sholland.gov.uk/services/service443.htm>

Badly laid out and unclear information. The initial page tells rate payers that there is a scheme without going into any detail. At the foot of the page there is an information guide which needs to be downloaded. This sets out the April 2010 scheme in detail, before adding as a footnote the current scheme.

#### ***SOUTH KESTEVEN DISTRICT COUNCIL***

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

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.

#### ***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, spoilt by the opening paragraph which still quotes the April 2010 scheme.

#### ***SOUTH NORFOLK COUNCIL***

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

Poorly presented. Initially quoting the April 2010 scheme. You are then invited “*plus additional relief for one year only from 1<sup>st</sup> October 2010 – see below for details*”.

#### ***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.

#### ***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/rate-relief-boost-business>

The only reference we can find on the website we can find to Small Business Rates Relief. This promotes the new scheme coming in after 1<sup>st</sup> April 2014. There appears to be nothing on the current scheme. A very poor site.

#### ***SOUTH SOMERSET COUNCIL***

<http://www.southsomerset.gov.uk/business-and-regeneration/business-support/business-rate-relief/>

Correctly quoting that business with a rateable value below £6,000 will receive 100% relief, but then 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 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](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 1<sup>st</sup> October 2010 and 31<sup>st</sup> March 2013 eligible rate payers will receive Small Business Rates Relief of 100% on properties up to £6,000...*”

#### ***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 31<sup>st</sup> March 2014 the government has doubled the usual level of relief*”.

#### ***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 1<sup>st</sup> April 2012. 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](http://www.southend.gov.uk/info/200012/business_rates/1172/temporary_amendment_to_small_business_rate_relief_scheme)

Poorly presented. There are ten pages setting out the April 2010 scheme before adding as a footnote two paragraphs correctly setting out the current scheme.

#### ***SPELTHORNE BOROUGH COUNCIL***

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

Correct information, reasonably well laid-out, although also quoting the April 2010 does not assist. 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>

Although this page says it was last reviewed on the 22<sup>nd</sup> May 2012, it includes such comments as “Rate payers have until 30<sup>th</sup> September 2010 to apply for relief for the financial year 2007 / 2008”. At the top of the page there is a bold headline “Increased threshold from 1<sup>st</sup> April 2010”. This site not only promotes the April 2010 scheme but also quotes the scheme that preceded it!

#### **ST EDMUNDSBURY BOROUGH COUNCIL**

[https://www.angliarevenues.gov.uk/business\\_rates\\_reliefs.html](https://www.angliarevenues.gov.uk/business_rates_reliefs.html)

The Anglia Revenues Partnership produce a leaflet setting out the eligibility for receiving relief and under Question 13 of the suggested link sets out the relief available for some reason only going back to 1<sup>st</sup> April 2011.

#### **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 attached guidance note covering a complete A4 page setting out the April 2010 scheme. The very last line reads “N.B. The percentage relief will be doubled from 1<sup>st</sup> October 2010 to the 31<sup>st</sup> March 2015”.

#### **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 mistakenly suggests the current scheme was introduced in 2011. No notification that a claim can still be back-dated to 2010.

#### **STAFFORDSHIRE COUNTY COUNCIL**

<http://www.staffordshire.gov.uk/business/Gettingtherightfinance/smallbusinesses/smallbusinessrate.aspx>

This site promotes the scheme correctly but indicates that it terminated in March 2013.

#### **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 1<sup>st</sup> October 2010 to 31<sup>st</sup> March 2014.

#### **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 31<sup>st</sup> March 2014 the government have doubled the usual level of relief”.

#### **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. Our version of a similar table can be found by clicking <http://www.centre-p.co.uk/BusinessRatesTable.pdf>

#### **STOCKTON ON TEES BOROUGH COUNCIL**

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

Details the April 2010 scheme and as a footnote the existing scheme stating “From 1<sup>st</sup> October 2010 to 31<sup>st</sup> March 2014 this relief is increased to 100%...”

#### **STOKE ON TRENT (CITY OF) COUNCIL**

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

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.

#### **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 31<sup>st</sup> March 2014 the government have doubled the usual level of relief*". We are surprised to see 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](http://www.stroud.gov.uk/docs/business/business_rates.asp#relief)

Concise, correct information, clearly laid out, 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.

#### **SUFFOLK COASTAL DISTRICT COUNCIL**

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

Correct information, clearly laid out. The attached application form still provides information on the 2007/2008 rateable values which we believe might prove confusing.

#### **SUNDERLAND CITY COUNCIL**

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

Poorly presented. An excellent explanation of the April 2010 scheme to which a single has been added "*However, until the 31<sup>st</sup> March 2014 the government have doubled the usual level of 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/business-rates/>

A single line that reads "*To apply for the Small Business Rates Relief scheme please download and complete on of the following forms*". The application form which is dated March 2010 sets out the April 2010 scheme. There is no reference to any later alterations to this scheme. 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>

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*". The site starts by explaining the eligibility and then the scheme pre-October 2010, later explaining the current scheme under a heading promoting the Autumn Statement of 2013. It does correctly state that "*The levels of relief have now been available from 1<sup>st</sup> October 2010 and will not be amended until 31<sup>st</sup> March 2015*". No notification that a claim can still be back-dated to 2010.

#### **TAMESIDE METROPOLITAN BOROUGH COUNCIL**

[http://www.tameside.gov.uk/business/rates#Small\\_Business\\_Rate](http://www.tameside.gov.uk/business/rates#Small_Business_Rate)

Correct information, poorly laid out as it starts with the April 2010 scheme. No notification that a claim can still be back-dated to 2010.

#### **TAMWORTH BOROUGH COUNCIL**

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

Nothing.

#### **TANDRIDGE DISTRICT COUNCIL**

[http://www.tandridge.gov.uk/Business/businessrates/business\\_rates\\_small\\_business\\_rate\\_relief.htm](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*”.

#### **TAUNTON DEANE BOROUGH COUNCIL**

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

This has been much improved since our November 2013 report. A clear, well laid out presentation of the current system. The attached form also carries the correct information, laid out in a unique and well presented manner.

#### **TEINGBRIDGE DISTRICT COUNCIL**

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

The April 2010 scheme is quoted to which a single line has been added “*These are the normal rules, however until the 31<sup>st</sup> March 2014 increased relief is available as follows...*” and then goes on to quote the correct scheme. No notification that a claim can still be back-dated to 2010.

#### **TELFORD & WREKIN COUNCIL**

[http://www.telford.gov.uk/info/200012/business\\_rates/479/occupied\\_and\\_unoccupied\\_rate\\_relief/2](http://www.telford.gov.uk/info/200012/business_rates/479/occupied_and_unoccupied_rate_relief/2)

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.

#### **TEST VALLEY BOROUGH COUNCIL**

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

Correct information but notifying rate payers that this will terminate on the 30<sup>th</sup> September 2012 before reverting back to the previous levels. No notification that a claim can still be back-dated to 2010.

#### **TEWKESBURY BOROUGH COUNCIL**

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

This site was clearly written during the financial year 2011 / 2012, explains the relief available from April 2010 to October 2010 and then the current scheme, but then clearly states that from 1<sup>st</sup> 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 1<sup>st</sup> April 2010*”. Congratulations Thanet!

#### **THREE RIVERS DISTRICT COUNCIL**

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

They direct all interested parties to the Gov.Uk website.

#### **THURROCK COUNCIL**

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

Historic and incorrect information quoting the April 2010 scheme, with no reference to any later dates. No notification that a claim can still be back-dated to 2010.

#### **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 2012 rate in the pound but more seriously 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.

#### **TORBAY COUNCIL**

<http://www.torbay.gov.uk/index/yourbusiness/businessrates/businessrates-reductions.htm>

The site quotes the April 2010 scheme but does make it clear that for the period 1<sup>st</sup> October 2010 to the 31<sup>st</sup> March 2013 further discounts are available. It also correctly promotes the 100% relief for properties with a rateable value below £6,000.

#### **TORRIDGE DISTRICT COUNCIL**

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

Correct, up-to-date information set out in a simple table format. No notification that a claim can still be back-dated to 2010.

#### **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, it is therefore a pity to see the original April 2010 figures still be quoted on the main page as it is clear this has been updated in recent times.

#### **TUNBRIDGE WELLS BOROUGH COUNCIL**

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

Correct information, well laid-out, 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.

#### **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%20RELI EFS%20Rates%20Relief%20SMALLC%20SMALLER%20Small%20](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%20RELI EFS%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. In each case it would appear they have been added as footnotes as time has moved on.

#### **WALSALL METROPOLITAN BOROUGH COUNCIL**

Entitled *“Help with Business Rates Bills”* the text reads *“You may be eligible to two schemes to help with your bill. The new deferral scheme offers the chance to postpone payment of some of your rates bills for this financial year only, and you may also qualify for the Small Business Rates Relief Scheme. For further information please go to our 2009 / 2010 Business Rates Deferral page”* which if you copy and paste into their search box produces details of the 2008 scheme with property thresholds on rateable values at £5,000 and £15,000 !

#### **WARRINGTON BOROUGH COUNCIL**

[http://www.warrington.gov.uk/info/200200/business\\_rates/863/business\\_rates\\_exemptions\\_reductions\\_and\\_reliefs/3](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”*. This page has been much improved and updated since our November 2013 report and 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.

#### **WARWICK DISTRICT COUNCIL**

<http://estates2.warwickdc.gov.uk/FAQs/Forms/showQuestion.aspx?QuestionID=23>

This starts with an outline of the 2010 scheme and then makes it clear that the relief levels have been doubled. No notification that a claim can still be back-dated to 2010.

#### **WATFORD BOROUGH COUNCIL**

<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&categoryID=55](http://www.waveney.gov.uk/site/scripts/documents_info.php?documentID=329&categoryID=55)

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\\_and\\_Regeneration/Business\\_Rates/Benefits\\_Business\\_Rates.aspx](http://www.wealden.gov.uk/Wealden/Business_and_Regeneration/Business_Rates/Benefits_Business_Rates.aspx)

Historic and inaccurate information quoting the April 2010 scheme, although interestingly quoting the rate in the £ for the year 2011 / 2012. Confusingly in the final paragraph it states *"If the rateable value is from £10,000 to £17,999 rates are calculated using the Small Business Multiplier. For 2011 / 2012 the Small Business Multiplier is 42.6p"*.

#### **WELLINGBOROUGH BOROUGH COUNCIL**

[http://www.wellingborough.gov.uk/faqs/faq/710/how\\_do\\_i\\_apply\\_for\\_small\\_business\\_rate\\_relief](http://www.wellingborough.gov.uk/faqs/faq/710/how_do_i_apply_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

#### **WELWYN & HATFIELD BOROUGH COUNCIL**

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

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 current scheme is clearly set out in the first two paragraphs of this well laid out page. It is a pity therefore that later on the April 2010 scheme is quoted. 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 a form attached which suggests unfortunately the current scheme terminated on the 1<sup>st</sup> April 2013.

#### **WEST DORSET DISTRICT COUNCIL**

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

One of the best looking pages promoting Small Business Rates Relief, but unfortunately incorrect as still quoting the April 2010 scheme with no reference to later changes to the current scheme.

#### **WEST LANCASHIRE BOROUGH COUNCIL**

[http://www.westlancs.gov.uk/benefits\\_payments/business\\_rates/business\\_rates\\_forms\\_and\\_disco.aspx](http://www.westlancs.gov.uk/benefits_payments/business_rates/business_rates_forms_and_disco.aspx)

This is a brief explanation of the scheme quoting the 2008 scheme stating *"Eligible rate payers will receive 50% on properties less than £5,000..."* and then explaining there is a tapered relief between £5,000 and £9,999.

#### **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.

#### **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 publicising incorrectly what the scheme will be after the 1<sup>st</sup> April 2014.

#### **WEST SOMERSET COUNCIL**

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

Historic and inaccurate information 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>

One of the best looking pages promoting Small Business Rates Relief, but unfortunately incorrect as still quoting the April 2010 scheme with no reference to later changes to the current scheme.

#### **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 1<sup>st</sup> 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 badly 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.

#### **WINDSOR & MAIDENHEAD (THE ROYAL BOROUGH of)**

[http://www.rbwm.gov.uk/web/ctax\\_business\\_small\\_relief.htm](http://www.rbwm.gov.uk/web/ctax_business_small_relief.htm)

This gives historic and inaccurate information quoting the April 2010 scheme with no reference to any subsequent alterations to the scheme. 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 have wrongly pre-empted the Chancellor or the Exchequer. They correctly state until 31<sup>st</sup> 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 will cease. There is no mention of the rates relief available for properties with rateable values between £6,000 and £12,000. Amazingly the attached downloadable form not only sets out the April 2010 scheme but includes the line *"The 2005 / 2010 valuation period ends on the 31<sup>st</sup> March 2010 and applicants for relief for that valuation period must be received before the 30<sup>th</sup> 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. It's historic, inaccurate and is quoting the April 2010 scheme with no later alterations to the scheme. Amazingly the footnote says last updated 31<sup>st</sup> July 2012.

#### **WIRRAL BOROUGH COUNCIL**

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

The website clearly sets out the April 2010 scheme with an example of how to work out your rates 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 1<sup>st</sup> October 2010 to 30<sup>th</sup> September 2011.

### **WOKING BOROUGH COUNCIL**

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

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 1<sup>st</sup> October 2010 to the current date.

### **WOKINGHAM BOROUGH COUNCIL**

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

Correct information, clearly laid out. It is a shame that the downloadable application form, which was probably written in early 2011 has not been updated as it includes the line “*On 1<sup>st</sup> October 2011 the figures will revert to those shown below*” which are the figures that were in existence between April and October 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.

### **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 to link on-line 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.

### **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.

### **WYCOMBE DISTRICT COUNCIL**

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

Initially quoting the April 2010 scheme, there is a single line which reads “*the scheme to allow a maximum 100% relief has been extended until 31<sup>st</sup> March 2012*” without previously explaining what that scheme was !

### **WYRE COUNCIL**

[http://www.wyre.gov.uk/info/200012/business\\_rates/482/small\\_businesses\\_rate\\_relief](http://www.wyre.gov.uk/info/200012/business_rates/482/small_businesses_rate_relief)

Historic and inaccurate information quoting the April 2010 scheme. The downloadable application form includes details of the April 2010 scheme and a sentence “*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...* ”.

### **WYRE FOREST DISTRICT COUNCIL**

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

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.

# 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.

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>

**3<sup>rd</sup> March 2014**

**New report suggests over £100 million of refunds available to small businesses**

A new report published on-line by Oxfordshire-based Chartered Surveyors BANKIER SLOAN [www.centre-p.co.uk](http://www.centre-p.co.uk) highlights the continuing variation in advice given by local councils across the country on the subject of Small Business Rates Relief.

Chartered Surveyor, Ian Sloan, who has headed the team carrying out research on this matter believes that central government is holding in excess of £100 million that should be made available to small businesses who have failed to claim the refunds due to them.

The report estimates that the average refund available to small businesses who have not claimed under the scheme since 2010 is in excess of £6,000 per business.

Ian Sloan commented *“The information available on most council websites is historic and inaccurate, and as a result many small businesses will fail to appreciate the extent of the refunds available to them. We are sure in every local authority area in England there will be at least 100 companies who are able to take advantage of this scheme and who have not yet done so. On this basis we calculate central government have available over £100 million set aside to support small businesses”*.

Although 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 promoting this scheme the published figure is set at 50%.

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

Although some councils have updated their websites since Bankier Sloan’s initial report on this subject in November 2013, some councils are still promoting the 2008 scheme, and the majority are quoting the April 2010 scheme which gave businesses only half the relief given under the current arrangements, which will stay in place until at least April 2015.

Ian Sloan went on to comment *“As from 1<sup>st</sup> April 2014 small shops and pubs will benefit from an additional £1,000 relief, and we believe it is therefore important that councils spend the next month updating their websites so that when small businesses are notified of the changes and seek information on-line, the details of the existing relief available to them is correct”*.

The scheme, aimed at supporting small businesses, is totally funded by Central Government but is operated by local councils.

*THE REPORT CAN BE READ on-line at*  
<http://www.centre-p.co.uk/SBRRreportMARCH2014.pdf>

END

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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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