

UNOFFICIAL REPORT

considering the

BACKDATING OF SMALL BUSINESS RATES RELIEF

following a

FREEDOM OF INFORMATION REQUEST

to all

**LOCAL COUNCILS IN ENGLAND
(Billing Authorities)**

NOVEMBER 2023

Last up-dated 13/11/2023

BACKDATING OF SMALL BUSINESS RATES RELIEF

BANKIER SLOAN, Chartered Surveyors based in North Oxfordshire have published for many years annual reports on Business Rates Reliefs in an attempt to encourage businesses throughout England to claim reliefs available to them as a result of their low rateable values.

Since 2013 we have produced annual tables and these have been provided to all local councils at no cost, setting out in a clear format the level of rates that should be paid by local businesses claiming Small Business Rates Relief.

In the Spring of 2020, the Chancellor announced Covid-19 support grants many of which were dependant on local businesses claiming Small Business Rates Relief. BANKIER SLOAN were happy to advise local businesses when they were and *weren't* eligible to make a claim for this relief. A number of businesses approached us totally unaware that Small Business Rates Relief actually existed. This came as a disappointment to ourselves and to many local councils across England who had over many years worked hard to promote the availability of this excellent scheme.

Following the publicity of the Covid-19 grant scheme and the subsequent claims made to local councils we discovered there was a tremendous variation in the response of councils when businesses then sought the back-dating of Small Business Rates Relief.

As a result of these responses, we decided to e-mail all billing authorities / local councils and asked a very simple question as a FREEDOM OF INFORMATION REQUEST. We published that report three years ago in November 2020.

Our new report, as with our November 2020 publication, sets out in a totally confidential manner the answers received from those responsible for the administration of business rates, in the hope that it will help both Central Government and local councils clarify the legal position.

We do fully accept that due to the work many councils have undertaken to promote the Small Business Rates Relief Scheme in recent years and the publicity we have given to the scheme supported by a number of national publications, covering a variety of business sectors, there will be an ever-decreasing number of businesses that are likely to be able to claim back over the full eleven years but we do believe there are still likely to be thousands. If for example only 1% (one percent) of businesses have not claimed since they took occupation of their premises this will represent over 7,000 businesses. We want to reach-out and ensure local councils give this free much needed financial support to these small businesses.

We believe, along with dozens of local authorities that it is still correct that local councils accept claims back to 1st April 2012. Sadly nearly 75% of councils are not accepting this situation; most only considering claims back 6 years.

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The question we asked under a Freedom of Information Request was as follows:

Small Business Rates Relief was brought in by the government with effect from 2005.

We are keen to inquire how far back (to what date) local businesses in your area are now able to still re-claim Small Business Rates Relief, as of say 4th October 2023?

Please could you inquire from your Business Rates / Revenue Dept and hopefully notify this office within the next 30 days.

Forty days since asking this question 180+ councils have to date responded to our Request for Information for which we are very grateful, and the chart below gives a summary of these replies.



Individual responses are set out below and we await further replies, but there is a clear pattern in the responses.

Responses from the Councils in England

In all cases we have simply “cut-and-pasted” responses. Many authorities operate as partnerships and therefore you will see some responses which are duplicated.

We backdate small business rate relief to 1st April 2012

We currently backdate the award of SBRR for 6 years plus the current year so, as at 04/10/23 we would backdate to 01/04/17, however each case is looked at individually.

Small Business Rates relief can be automatically backdated 6 years from the date of application, so if an application were made today, it could be backdated to 19 October 2017. The Council does have discretion to award back to 1 April 2012 in extenuating circumstances.

Business Rate payers are able to claim relief as far back as 6 years (maximum), from the date of application, as per S9 Limitation Act 1980

Response is SBRR can be backdated 6 years from the 1 April in the current year.

The Council will backdate Small Business Rate Relief for 6 years.

Section 9 of the Limitation Act 1980 permits us to backdate 6 years so providing the criteria for SBRR is met, we can backdate up to 6 years (plus the current year) so to 1 April 2017 currently.

For applications made for retrospective Small Business Rates Relief made now, we would generally only go back a maximum of 6 years. So at present, to 01.04.2017.

I am writing to advise you that, following a search of our paper and electronic records, I have established that the information you requested is not held by the council. To confirm how far back a request for Business Rate Relief would be agreed, each request would have to be individually determined.

We are able to accept applications going back 6 years. If a valid application came in today, we could backdate as far as 1st April 2017

We can backdate 6 years so it would be 1st April 2018

If sufficient information is provided to backdate Small Business Rates Relief, the council will backdate for a maximum of 6 years

We would currently consider awards back to 1 April 2017 provided the eligibility criteria is met.

01-Apr-12

6 years

The earliest date that Small Business Rates can be backdated to under current legislation is 01.04.2012, however we would require evidence of the property being the sole premises and reasons why the claim had not been made previously. It is possible that in a particular case the statute of limitations would restrict backdating to 6 years.

Information is not held in the format you are requesting, as we take each case for a SBR backdate request on its own merits. We perform all the required checks available and will backdate as necessary as long as the criteria has been met as per the Regulations.

If the qualifying conditions for prior periods are met and can be evidenced, then we can apply Small Business Rates Relief back up to 6 years from the date of occupation.

Small Business Rate Relief can be awarded, on receipt of an application form, back to 1st April 2012.

Further to your email there has been no change since 2020. SBR is backdated up to 6 years in line with the Limitation Act 1980.

The answer is 1st April 2012

Any backdating of SBRR will be in accordance with S9 Limitation Act 1980 and only backdated 6 years from date of application.

The Council will follow the legislation but only backdate SBR where the company can demonstrate that it meets the relevant criteria for that period.

1st April 2012 provided the ratepayer meets the eligibility criteria.

We take account of the Limitation Act and consider retrospective applications for relief going back no more than the 6 years including the present financial year so back to 1 April 2018 at most.

Whilst we do not have a policy specifically restricting backdating under normal circumstances, we would not consider backdating further than six years. We would however consider on a case-by-case basis where there were exceptional circumstances as to why SBRR had not been awarded, this would include cases where backdated RV reductions reduced the RV to below the threshold. In any event it would be very unusual for us to receive a lengthy backdating request as we pro-actively promote SBRR through our billing processes and by making direct contact with potentially eligible businesses.

The backdating of Small Business Rates Relief is normally a maximum of six years from the date of request. So as of 4 October 2023, backdating would be considered to 4 October 2017. There are some scenarios where this could be considered further, but the above falls in line with the Statute of Limitations.

We currently backdate Small Business Rates Relief claims for six years.

The award of small business rate relief can be backdated up to 6 years from the date of the application.

We could apply this for the current year, plus 6 years, so 1st April 2017.

The maximum period small business rates relief can be backdated is 6 years from the date the qualifying application is received.

Granting of Small Business Rate Relief is subject to the Statute of Limitation Act 1980 which limits backdating to six years. This means that if an application for relief were received on the 4th of October 2023 the council would consider entitlement to relief from 5th October 2017.

The council will consider backdating applications for small business rates relief to 1st April, 2012.

We can backdate small business rate relief to 1 April 2012 provided that the criteria for the relief is satisfied. This is on the basis that small business rate relief regulations removed all requirements for a ratepayer make an application from 1st April 2012 onwards. All requirements limiting applications to six months before or after a valuation period were also removed.

Under the Statute of Limitation Act 1980 Small Business Rates Relief can be backdated to eligible ratepayers a maximum of 6 years from the date the application is made.

Please find below the relevant statutory instruments/orders.

The Non-Domestic Rating (Small Business Rate Relief) (England) Order 2012 (SI 2012 - 148), as amended by: The Non-Domestic Rating (Small Business Rate Relief) (England) (Amendment) Order 2014 (SI 2014 - 43) The Non-Domestic Rating (Small Business Rate Relief) (England) (Amendment) Order 2016 (SI 2016 - 143), and The Non-Domestic Rating (Reliefs, Thresholds and Amendment) (England) Order 2017 (SI 2017 - 102) Any application for relief before 1 April 2012 must have been made by 30 September 2017. Applications for subsequent years' relief will be subject of the Statute of Limitation Act 1980 (s.9) , which limits backdating to six years. If the Business Rates department did not already have the customer as a ratepayer on the date they were seeking it to be backdated to, we would require evidence of occupation.

The Council will backdate relief 6 years from the date of application.

We advise that we will backdate to 1 April 2012 if we have satisfactory evidence.

Small Business Rates Relief claims can have effect back to 1 April 2012 providing that the local authority is satisfied that the business was one which fulfilled all of the qualification criteria for any period of claim. In respect of any back dated claims, and in order to protect the public purse against fraudulent claims; the Council may seek additional supporting evidence of actual, exclusive and beneficial occupation and may seek supporting accountancy returns. The Council may also seek to carry out cross checks with other authorities or carry out website searches in considering such claims.

Providing that the criteria is met, we will award Small Business Rates Relief and backdate for a period of up to six years in accordance with S.9 Limitation Act 1980

In most cases, retrospective applications for Small Business Rate Relief would be subject to restrictions on action under the Limitation Act. This means we would generally be looking at a maximum period of six years from the date of application.

The Council would consider backdating applications for SBRR to 1st April, 2012.

Provided the Council are satisfied that the ratepayer meets the qualifying conditions for small business rates relief, relief would be awarded back to a maximum of 6 years from when the application was made.

The backdating of Small Business Rates Relief is normally a maximum of six years from the date of request. So as of 4 October 2023, backdating would be considered to 4 October 2017. There are some scenarios where this could be considered further, but the above falls in line with the Statute of Limitations.

For 2023/24 the furthest backdate available for Small Business Rates Relief is to 01.04.2017

Small Business Rates Relief can be backdated to 1st April 2017.

Each case is considered on its own merits and we can backdate to 1 April 2012 in exceptional circumstances. However, under the Limitation Act 1980, we would normally only backdate 6 years

Small Business Rate Relief can be backdated a maximum of 6 years from the date of application.

Further to your freedom of information request, subject to sufficient evidence being provided, the council will backdate for up to six years (so 4 October 2017 based on your example date).

Local Authorities are required to backdate up to 6 years under the Limitation Act 1980. Since 1st April 2012, there has been no requirement to complete an application form to reclaim Small Business Rates. We would go back to 1st April 2017, provided the criteria was satisfied.

In respect of your Freedom of Information request above, Council can confirm that we would go back as far as the Statute of Limitation Act allowed us, at the time of application, and with sufficient evidence to support the claim.

There was an Information Commissioner's Office (ICO) First Tribunal judgement (EA/2018/0033) which has highlighted that all taxpayer information is confidential and as such covered by an exemption under Section 41 of the Freedom of Information Act (FOIA). This is an absolute exemption so is not subject to a public interest test. However, the judgement also held that there was not a strong public interest in support of release under Section 31(1)(a). This was in addition to the information on sole traders and partnerships being exempt under Section 40(2) - Personal Data. As such the Council has withdrawn this data set on the basis that it is exempt under Section 41 of the Freedom of Information Act. The Council considers that Section 41 applies to customers' accounts but does not apply where the Council itself is an account holder and is able to provide details of these accounts subject to Section 40(2) - Personal Data of Individuals or Personal Data relating to living Individuals. Further NDR information can be found on the Valuation Office Agency's website: <https://www.gov.uk/government/organisations/valuation-office-agency>.

Revised Response (after we asked they re-read the question!): As per Statute of limitation applications made in 23/24 could be considered dated back to 01.04.2017.

If sufficient information is provided to backdate Small Business Rates Relief, the council will backdate for a maximum of 6 years.

We would consider any backdating request for up to 6 years from the date of the application. Each case would be considered on its own merits.

Small Business Rates Relief, with effect from 1st April 2012 onwards, is covered by SI 2012/148, the Non-Domestic Rating (Small Business Rate Relief) (England) Order 2012. Under this Order, backdating of Small Business Rates Relief was limited to 1 April 2012, at the earliest, but thereafter backdating is limited to six years under Section 9 of the Limitation Act 1980. Six years back from the current 2023/24 financial year, would take us back to the 2017/18 financial year. Using your example date of 4 October 2023, Small Business Rates Relief, on that date, could have been backdated to 4 October 2017.

SBRR can currently be back dated to 01/04/2012.

Please be advised that Businesses in our area are able to make a backdated SBRR claim up to 6 Years.

The council would, upon receipt of supporting evidence, award small business rate relief for up to six years from the start of the current rating year in accordance with section 9 of the Limitation Act 1980. Consequently, currently that would be 1 April 2017.

Thank you for your email in relation to the backdate of Small Business rates relief. I can confirm that in accordance with s.9 of the Limitation Act 1980 a billing authority can backdate an award of SBRR 6 years.

Whilst we do not have a policy specifically restricting backdating under normal circumstances, we would not consider backdating further than six years. We would however consider on a case by case basis where there were exceptional circumstances as to why SBRR had not been awarded, this would include cases where backdated RV reductions reduced the RV to below the threshold. In any event it would be very unusual for us to receive a lengthy backdating request as we pro-actively promote SBRR through our billing processes and by making direct contact with potentially eligible businesses.

I can confirm businesses are able to receive a backdate of up to 6 years.

In response to your recent FOI request, local businesses in the Council area are able to claim back to 01/04/2012 if they qualified from that date.

Small Business Rates Relief can be backdated a maximum of six years

Businesses can claim Small Business Rates Relief (SBRR) from 1 April 2012 provided the supporting evidence is acceptable.

We have considered your request for information. In line with Section 9 of The Limitations Act 1980, a ratepayer is entitled to have a reduction backdated and refunded for up to six years. In certain circumstances, such as where the ratepayer was able to prove they were unaware of being entitled to SBRR and was consequently mistaken as to the extent of their entitlement, s32 of the Limitation Act may apply. This would allow us to consider extending backdating for a period of six years from the date the ratepayer discovered they would be eligible, or 1 April 2012 whichever is the later. 1 April 2012 applies as it is the date that the Non-Domestic Rating (Small Business Rate Relief) (England) Order 2012 took effect, removing the limitation imposed under the Non-Domestic Rating (Small Business Rate Relief) (England) Order 2004. In cases where an extended backdating of relief is requested it would be for the ratepayer to provide satisfactory proof that they were not aware of their entitlement before. Because individual ratepayers' circumstances can vary from case to case we are not able to provide advice on what evidence they may hold that would enable them to prove their lack of awareness.

As of 4th October 2023, the furthest back that a business can re-claim Small Business Rates Relief is 1st April 2017.

We would look at each request on a case by case basis. In theory we could go all the way back but the further back the request was for, the more evidence and explanation we would require.

This can be backdated 6 years. So 01.04.2017

We would consider backdating to the 1st April 2017 as (as the backdating is 6 years adjusted to the 1st April of that year).

We backdate to April 2012 and will continue to do so

I can confirm, if a Small Business Rates Relief application is received, upon carrying out checks to confirm the businesses eligibility the relief will currently be backdated 6 Financial Years.

We would backdate Small business rates relief up to 6 years providing the applicant met the qualifying criteria throughout and the required evidence is provided.

A retrospective award of Small Business Rates Relief will usually be considered for a period of up to six years. Technically businesses can re-claim Small Business Rates Relief from the date the scheme was introduced in 2005 but the business will be asked to provide supporting evidence. The amount of evidence required may increase the further back any retrospective claim goes; a decision is made on a case-by-case basis

We can backdate Small Business Rates Relief the current tax year plus 6 years

Business rates account holders are able to claim Small Business Rates Relief from 01 April 2012 providing they meet the qualifying criteria.

We allow ratepayers to claim back to 1 April 2012.

We backdate to 6 years.

In most circumstances we can backdate Small Business Rate Relief to 01.04.2017.

If a ratepayer wanted SBRR backdating for 2010/11 and or 2011/12, then a written application was required, no later than 30 September 2017. Any application for a period commencing on or after 1 April 2012 does not need to be in writing and can be backdated to 1 April 2012 in accordance with SI 2012/148 where the relevant criteria are met (subject to Section 9 of the Statute of Limitation Act 1980).

The regulations (The NonDomestic Rating (Small Business Rate Relief) (England) Order 2012 SI 2012/148) set the legal date as 01/04/12, subject to any restrictions imposed by s.9 of the Limitations Act 1980. If the criteria is met then they will receive the relief. In accordance with the Statute of Limitation Act 1980, Small Business Rates Relief is backdated a maximum of 6 years.

All applications for Small Business Rate Relief are verified to ensure that the applicant meets the qualifying criteria. Where the application includes a request for backdating, a decision as to whether the relief should be backdated, and if so to what date, will be made on a case by case basis, based on the individual facts of each case.

We are unaware of any statutory time limit for which the award of Small Business Rates Relief can be backdated. In view of this we are happy to do so from the start of the entitlement.

In accordance with the regulations contained with the Limitations Act, the Council could backdate applications for SBRR six years to 5 October 2017.

We will consider backdated requests for small business rates providing there is sufficient evidence to support entitlement. There is the question of limitations but we will look at each on its merit.

Where we are satisfied eligibility criteria is met, we apply a maximum backdate to 1 April 2012.

Regulations state that Local Authorities are to consider requests for awarding Small Business Rates Relief from the 1st April 2012.

Businesses within the Council area are able to still re-claim Small Business Rates Relief for 6 years.

Our Revenues team confirms that as of 1 October 2023 the furthest we could backdate awards of Small Business Rates Relief was 1 April 2023.

The Council can confirm that it backdates small business rate relief up to a maximum of 6 years from the date of receipt, this is in line with the section 9 of the Limitation Act 1980.

**The date that Small Business Rates Relief could go back to is
01.04.2012**

The council backdates Small Business Rate Relief up to a maximum of 6 years in line with the Section 9 of The Limitation Act 1980. Therefore, if a backdated request was received on 04/10/23 it would only be backdated to 04/10/17.

Since 1st April 2012, there has been no requirement to complete an application form to reclaim Small Business Rates. We could theoretically go back to 1st April 2012, provided the criteria was satisfied throughout the whole of the period being requested.

For an SBRR application received on 4 October 2023 we would consider backdating to the 1 April 2017. 2017 (as the backdating is 6 years adjusted to the 1 April of that year).

If eligibility is established, small business rate relief can be backdated to 1 April 2012

I can confirm that if sufficient information is supplied, we will consider a backdate up to 01/04/2012.

As of 4th October 2023, the furthest back that a business can re-claim Small Business Rates Relief is 1st April 2017.

In response to your request Small Business Rate relief can be backdated to 1 April 2012.

The Council allow backdating of Small Business Rates Relief up to six years.

We can back date Small Business Rates Relief to 31 March 2012 as long as we are satisfied that there is sufficient evidence to support entitlement.

The council's Business Rates team would backdate Small Business Rates Relief for a maximum of 6 years in line with the Limitations Act (1980), this is from the date of application.

Assuming all the required information is supplied, we will consider a backdate to 01/04/2012.

The Business Rates Department at this council would be willing to award Small Business Rate Relief back to 01 April 2017, providing they were satisfied the applicable circumstances existed on that date.

Applications for small business rates relief are generally backdated up to 6 years in line with the Statute of Limitation Act 1980.

Small Business Rate Relief can be backdated as far back as 1 April 2014, providing the qualifying criteria is met throughout. Further information is available on the council's web-site at the link below

Small Business Rates Relief can be backdated to 1st April, 2012 provided the Ratepayer meets the eligibility criteria.

“You are referred to the decision of the First Tier Tribunal (General Regulatory Chamber) in the appeal of Westminster City Council, The Information Commissioner and Gavin Chait:

[http://informationrights.decisions.tribunals.gov.uk/DBFiles/Decision/i2557/Westminster%20City%20Council%20EA-2018-0033%20\(04.12.19\).pdf](http://informationrights.decisions.tribunals.gov.uk/DBFiles/Decision/i2557/Westminster%20City%20Council%20EA-2018-0033%20(04.12.19).pdf)

That decision exempted disclosure of rating information on the ground that it is confidential information in accordance with s41 of the Freedom of Information Act.”

The council can confirm the backdating for Small Business Rates Relief is six years

The furthest back we would go for SBRR is 6 years.

The limit is 6 years.

Small Business Rates Relief can be backdated for a period of six years from the date of application. Clearly any retrospective application will need to contain substantial proof to warrant SBRR being granted.

We impose no time limits to backdating.

The answer is 1st April 2012

We would consider backdating an application for small business rate relief to 2012, following our normal checks.

The Small Business Rates Relief can be backdated to 1 April 2017 but not before.

The council award backdated Small Business Rate Relief for the full period a business meets the qualifying criteria.

We would review a request for backdated small business rate relief on a case by case basis. There is no cut-off date for applying for SBRR but we would require further information if a claim was received requesting relief backdated over 18 months.

Applications are backdated to a maximum of six years from the date the application is received

The earliest small business rate relief can be applied is 01/04/12.

A maximum of 6 years from the date the application is made in line with the Limitations Act 1980.

We would backdate SBRR to either the liability start date or eligibility start date (depending on RV). If the request went beyond 6 years we would investigate further with the ratepayer before considering an award

The council will backdate the reduction to when entitlement begins, provided the claimant can provide evidence of entitlement in previous years.

We will back date for 6 years.

Backdating of small business rates relief would be done in-line with the applicable regulations. Based on current regulations I believe that date to be 01 April 2012.

Under Section 9 Limitation Act 1980, we can backdate Small Business Rate Relief six years. Section 32 of the Act allows for an extension to the six-year limit only where the ratepayer was unaware of being entitled to SBRR.

6 Years from the date of application in accordance with the Limitation Act 1980.

The Council currently go back to 1 April 2018 for small business rates relief applications.

Local businesses in the area are able to claim Small Business Rates Relief going back 6 years from the date their application is made, therefore, an application made on the 4th October 2023 could be awarded back to 4th October 2017.

The Council's policy is to backdate up to a maximum of 6 years from the date that an application is received. (Limitations Act 1980).

All applications for small business rate relief can be backdated 6 years from the date that the application is received. So, in the example given, an application received on 04/10/23 would be backdated no further than 04/10/17.

I have contacted the Business Rates Manager and he has advised that he not aware there is a limitation on the claiming of SBRR. As long as the business meets the criteria, and if it is retrospective provide proof, we would look to grant any applicable relief.

Further to your FOI request, we would only backdate a maximum of six years, providing we had sufficient evidence to confirm eligibility.

For an SBRR application received on 4th of October 2023, we would consider backdating to the 1st of April 2017 (as the backdating is 6 years, adjusted to the 1st April of that particular year).

Business can claim Small Business Rates Relief, if able to prove all criteria has been met, 6 years from the date of application. Therefore, if an application was submitted on the 4th October 2023, and it is evidenced all criteria are met, then this would be backdated to the 4th October 2017.

In terms of prescription applications for small business rates relief are considered for the current financial year plus 5 back only.

Whilst we do not have a policy specifically restricting backdating under normal circumstances we would not consider backdating further than six years. We would however consider on a case by case basis where there were exceptional circumstances as to why SBRR had not been awarded, this would include cases where backdated RV reductions reduced the RV to below the threshold. In any event it would be very unusual for us to receive a lengthy backdating request as we pro-actively promote SBRR through our billing processes and by making direct contact with potentially eligible businesses.

As per the limitations act we are able to go back 6 years, as appropriate, from the date of application.

Thank you for your enquiry, if a business is eligible and meets all the criteria, Small Business Rate Relief can be backdated to 1st April 2012.

Backdating can be from 6 years of date of application

The Council would backdate Small Business Rates Relief to a maximum of six years.

This council backdate SBRR up to 6 years from the date of application, if requested.

Under the Statute of Limitation Act 1980 Small Business Rates Relief can be backdated for eligible ratepayers a maximum of 6 years from the date the application is made.

Small Business Rates Relief will always be awarded from the start date of eligibility. There are no restrictions on backdating.

Eligible claims for Small Business Rates Relief may be backdated for up to six years (in line with the Limitation Act 1980), provided all qualifying criteria are met for the period/s claimed.

In accordance with S.9 of the Limitations Act 1980, if we are satisfied relevant criteria is met, we would backdate SBRR to a maximum of 6 years prior to the application date.

We would go back up to six years as per the “statute of limitations” although we would review our information to ensure that we had not failed to act correctly or appropriately at the time of occupation.

“For both councils, in line with the Statute of Limitations, we will only backdate awards of Small Business Rate Relief for a maximum of 6 years”.

The Council would be willing to backdate 6 years to tie in with the length of time we could recover any unpaid Business Rates as per the limitations act.

Claims are backdated to the date the relevant criteria are met, subject to Section 9 of the Statute of Limitation Act 1980

We will usually backdate for 6 years - if longer is requested we will look at each case on its own merit to see if we could go back further.

We will backdate Small Business Rates Relief to 1 April 2017, using 4 October 2023 date

**1st April 2023
as 4th October is more than 6 months after the introduction of the new Valuation List**

Ratepayers are entitled to have the reduction back and be refunded for up to six years (s.9 Limitation Act 1980). Beyond that, however, s.32 to that Act would allow for an extension to the six year limitation where the ratepayer was unaware of being entitled to SBRR and so there had been a mistake.

01.04.12, however the Council would need to make enquiries as to the ratepayer's entitlement going back so far and ask the question why they had not claimed the relief before now.

We would consider backdating to the 1st April 2017 (as the backdating is 6 years adjusted to the 1st April of that year).

Small Business Rates Relief (SBRR) is a mandatory relief, and if the applicant meets the eligibility criteria the relief will be awarded. SBRR can be backdated. Each application is considered on a case-by-case basis. In accordance with Section 9 of the Limitation Act 1980 an Authority can only be required to award a backdate for up to six years.

*As a matter of course we would look to backdate to 1st April 2022
However, if sufficient evidence is provided of entitlement, then we would consider backdating further than this but no further than 01/04/2017. Each application for an award to be backdated prior to 01/04/2022 will be taken on its merits based on evidence provided.*

We have no restrictions with regard to the date Small Business Rates Relief can be claimed.

The council backdate in line with the Limitation Act 1980. We would grant Small Business Rate Relief going back 6 years to 1 April 2016, provided the criteria was satisfied.

Please be advised that small business rate relief was brought in line with other mandatory reliefs as of 1 April 2012, this is as far back as the Council can back-date the relief. The Council would require proof that applicants were eligible from that time. Prior to this date there were set dates to claim for the small business rate relief.

We would backdate Small Business Rates Relief 6 years. So as of 04/10/2023, the maximum we would go back is 04/10/2017.

The backdating of Small Business Rates Relief is normally a maximum of six years from the date of request. So as of 4 October 2023, backdating would be considered to 4 October 2017. There are some scenarios where this could be considered further, but the above falls in line with the Limitation Act 1980.

We will backdate SBRE to the 1.4.2012 the start of the current list.

Backdating of small business rate relief is done in accordance with s.9 Limitation Act 1980.

Small Business Rate Relief can be backdated a maximum of 6 years under the limitation act. We would go back to 4th October 2017 for 4th October 2023 and so on and so forth.

The Council will consider backdated requests for small business rates providing there is sufficient evidence to support entitlement.

We would consider each case on it's own merit, however we would not backdate any case further than 01.04.2017

Under the Non-Domestic Rating (Small Business Rate Relief) (England) Order 2012, this Council would consider a back-dated application from a date that is not earlier than 1 April 2012, providing that the ratepayer can demonstrate that they fulfilled all the relevant qualifying criteria from that date.

I can confirm that the answer is 6 years, as per Statute of Limitation Act
This information is publicly available at the following link.

I can confirm that we would continue to accept claims backdated to 01 April 2012.

This council backdate SBRR up to 6 years from the date of application, if requested.

Further to the relevant legislation, and guidance issued by the Department for Communities and Local Government on 20 September 2017, this Council will back-date Small Business Rate Relief in appropriate cases to 1 April 2012. Confirmation would be required that the ratepayer fulfilled all of the qualifying criteria on each and every day that relief were being claimed, and that there was no indication to the contrary.

There is no set timeframe for this, each application is considered individually, backdating depends on the circumstances of each particular case and qualification criteria.

We will usually backdate for 6 years - if longer is requested we will look at each case on its own merit to see if we could go back further.

6 years from date of application

Small Business Rates Relief can be backdated to 01/04/2012 if the qualifying criteria is met.

As of 4 October 2023, the date would be 1 April 2017.

We do backdate applications of Small Business Rate Relief. We would consider each case on its merits depending upon the information received.

Thank you for your enquiry, if a business is eligible and meets all the criteria, Small Business Rate Relief can be backdated to 1st April 2012.

I can confirm an application for Small Business Rates Relief can be backdated up to 6 years providing all qualifying eligibility criteria is met.

I can confirm that the earliest date we could back date the Small Business Rate Relief is 1 April 2012

Businesses can now claim SBRR (as of the 04.10.2023) back to the 01.04.2012

As at 4th October 2023, we will backdate Small Business Rates Relief to 1 April 2017

A billing authority can choose to backdate to whatever date it wishes where the criteria are met but can only be required to backdate up to six years in accordance with s.9 to the Limitation Act 1980. Generally, we would backdate 6 years.

We allow for SBRR to be backdated a maximum of 6 years from the current financial year. As an example, for 2023/2024 the earliest date we would backdate the relief to is 1 April 2017.

This Council will backdate a small business rate relief application to 1/4/12 if we are satisfied the condition has been met throughout.

Small Business Rates Relief applications are dealt with on a case by case basis and therefore there is no set limit for all applications.

With regards to the query below we back date as per the Government Guidance we can back date an application to the 1.4.2012 provided sufficient evidence is provided.

Applications for Small Business Rates Relief can be backdated to 1st April 2012 if the criteria for eligibility is met for the entire period of the application

We would consider backdating Small Business Relief up to 6 years.

End of responses, but please see pages below.

Thank you for reading this far!

Allow me now to reproduce the final paragraph of our Introduction, for your further consideration.

“We believe, along with dozens of local authorities that it is still correct that local councils accept claims back to 1st April 2012. Sadly nearly 75% of councils are not accepting this situation; most only considering claims back 6 years”.

We do appreciate that as time moves on there are an ever-decreasing number of businesses affected by this issue but if you are involved in SBRR work we hope you will have found this unofficial report interesting.

All constructive comments will, as ever, be much appreciated.

Please also see the final pages below

For our latest (2023/ 2024) report on Small Business Rates Relief please see
https://www.centre-p.co.uk/Small_Business_Rates_Relief.pdf

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Appendix A

On the following pages is the letter referred to by a number of councils from The Department of Communities and Local Government dated 20th September 2017 (Business Rates Information Letter (5/2017)).



Department for
Communities and
Local Government

Non-Domestic Rates Team
LGF BRS
SE Quarter – 2nd Floor
Fry Building
2 Marsham Street
London SW1P 4DF

20 September 2017

Email: ndr@communities.gov.uk

Chief Finance Officers of English Billing Authorities

FOR THE ATTENTION OF THE BUSINESS RATES SECTION

Dear Chief Finance Officer

Business Rates Information Letter (5/2017)

This is the fifth business rates information letter to be issued by the Department for Communities and Local Government this year. Previous letters are available on the internet at:

<https://www.gov.uk/government/collections/business-rates-information-letters>

or for archived letters:

<http://webarchive.nationalarchives.gov.uk/20120919132719/http://www.communities.gov.uk/localgovernment/localgovernmentfinance/businessrates/busratesinformationletters/>.

This letter covers:

- **Granting of Small Business Rate Relief – Backdated**
- **Budget 2017 – Relief Schemes**
- **Local authority websites**

Granting of Small Business Rate Relief - Backdated

1. It has come to our attention that some billing authorities' websites state that applications for Small Business Rate Relief must be received by 30 September in the year following the year in which the relief is to apply, if the relief is to be granted.

2. We would remind authorities that the Localism Act 2011 amended section 43 of the Local Government Finance Act 1988 removing the legislative requirement for ratepayers to submit an application for SBRR. This brought SBRR into line with other reliefs, none of which legally require an application form to be submitted. However, as with all other reliefs, local authorities must satisfy themselves that the ratepayer meets the eligibility criteria.

3. When there was a requirement to make an application for SBRR, the Non-Domestic Rating (Small Business Rate Relief) (England) Order 2004 (S.I. 2004/3315: <http://www.legislation.gov.uk/ukxi/2004/3315/contents/made>) provided that ratepayers make an application in relation to each financial year. The application had to be made no earlier than 1st October in the preceding financial year and no later than 30th September in the following financial year. This was subsequently changed to 30 September in the year following the valuation period. So, if an application for SBRR was being made for financial year 2011/12, the application could not be made before 1st October 2010 and could not be made after 30th September 2017.

4. The 2004 Order has no effect in relation to chargeable days after 31st March 2012 – see the Non-Domestic Rating (Small Business Rate Relief) (England) Order 2012 (S.I. 2012/148: <http://www.legislation.gov.uk/ukxi/2012/148/contents/made>).

5. So it is our view that there is no legal basis on which local authorities can refuse the granting of SBRR to eligible ratepayers in relation to chargeable days after 31 March 2012 on the basis that the application was not received by 30 September in the year following the year in which the relief is to apply.

Spring Budget 2017 – Relief Schemes

6. On the 14 September the Government laid a Written Ministerial Statement on the progress of the Business Rates relief schemes announced at the Budget. The Local Government Minister, Marcus Jones MP, wrote to all Billing Authority leaders confirming the Government's intention to publish, from 3 October, a list of authorities that have notified DCLG that they have rebilled for each of the relief schemes.

7. To ensure that this list is up to date the letter requests that authorities email DCLG if they have now rebilled for any schemes that were outstanding at the time of the letter (or to confirm that they will have done so by 3 October). We would therefore be grateful if you could provide this information by emailing it to: DCLG-SBschemes@communities.gsi.gov.uk before 3 October.

Local authority websites

8. The Department is grateful to local authorities for the information they make available to ratepayers about business rates and the support available through reliefs. We would encourage all local authorities to regularly check their website and listen to feedback from ratepayers to ensure the information on their websites is up to date and clear.

END
