

# SMALL BUSINESS RATES RELIEF

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**April 2024**

**Warning: Please see page 2**

## Summary

In our opinion this is a very clever scheme, that now provides rates relief to over 700,000 small businesses in England. Financially it costs local council nothing as the total cost, including their costs for administrating the scheme, are reimbursed by central government. There is no financial cost either, as will be shown in this report, to central government who we believe will continue to gain financially year-on-year.

The Chancellor in November 2022 announced that for the financial year 2024/2025 this long-established relief scheme would remain unchanged in financial terms. The short-fall in the income (in line with inflation) that might have been expected by local councils is being funded for the 2024/2025 financial year by Central Government.

There is to be a commercial property REVALUATION in April of this year and The Valuation Office have uploaded the draft VALUATION LIST which provides a new rateable value for every business property in England. If you wish us to check your proposed Rateable Value, please make contact. Please note the thresholds for Small Business Rates Relief are not being altered for the coming year. Many smaller retail premises will see a fall in their rateable values and may be able to claim SBRR for the first time. It is not given automatically.

**A one-page summary of the current Small Business Rates Relief Scheme as it affects those businesses with a rateable Value below £15,000 can be viewed at [www.centre-p.co.uk/Small\\_Business\\_Rates\\_Relief\\_2024\\_2025.pdf](http://www.centre-p.co.uk/Small_Business_Rates_Relief_2024_2025.pdf)**

Ian B. Sloan FRICS Last updated : April 2024

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**April 2024**

# SMALL BUSINESS RATES RELIEF

11<sup>th</sup> March 2024

## BUSINESS RATES **WARNING**

Last year saw a new revaluation of all business premises and sadly a further chance for “scammers” to approach local businesses.

We have seen in the last week companies re-emerge and promote their services to businesses across the UK, informing owners that they can obtain discounts on their business rates and that they must act before 31<sup>st</sup> March 2024. A discount may be possible but we believe, as in the past, 98+% of valuations (Rateable Values) will be correct. Therefore, if you are approached in this manner can we suggest you contact BANKIER SLOAN Chartered Surveyors, the local council or your existing retained agents for advice. Please do not part with a fee in this situation. One company is currently asking for £1,500 + VAT up-front.

We still know of businesses that are paying an annual fee to “Rating Advisors” who requested they sign contracts covering not only the 2017 revaluation but also the recent revaluation for the three-year period commencing April 2023.

### **RETAIL and HOSPITALITY RATES RELIEF from April 2024**

The vast majority of those in the retail and hospitality sectors will AUTOMATICALLY have been given 75% RATES RELIEF for the financial year commencing April 2024. Do not let anyone tempt you into signing-up for this relief in exchange for a percentage of the savings.

However high your Ratable Value, we suggest you do make contact with this office if you have not automatically been given Hospitality and Retail Relief.

Our fee basis starts with two coffees and two brownies (honest!).

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11.03.24

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# SMALL BUSINESS RATES RELIEF

[https://www.centre-p.co.uk/Small\\_Business\\_Rates\\_Relief.pdf](https://www.centre-p.co.uk/Small_Business_Rates_Relief.pdf)

[https://www.centre-p.co.uk/Small\\_Business\\_Rates\\_Relief\\_2024\\_2025\\_.pdf](https://www.centre-p.co.uk/Small_Business_Rates_Relief_2024_2025_.pdf)

**Welcome to our sixteenth report on Small Business Rates Relief.** First published in 2012 the information we have provided over the years has benefitted, to our knowledge not only hundreds of small companies and individuals, but also trade organisations and local councils, as well as many MPs who have all turned to our annual report as a reference.

For local authorities we offer information *free to up-load* to their own web-sites, written as if written by them, which we hope will benefit local companies and individuals across the country. We have included later in this report a page illustrating just some of the ever-growing number of councils who have our Small Business Rates Relief (SBRR) tables uploaded on their own web-sites. We hope that this will give reassurance to those reading this report that we do have credibility in the field. We ask any local council wishing a free SBRR table to make contact. By publishing for free we do believe we are hindering the efforts of those businesses who seek to gain financially from small businesses who are often unaware how to gain such relief from their local councils, without retaining the services of such third parties. Please see [https://www.centre-p.co.uk/Small\\_Business\\_Rates\\_Relief\\_2024\\_2025.pdf](https://www.centre-p.co.uk/Small_Business_Rates_Relief_2024_2025.pdf)

For trade and professional organisations our main assistance has been to write papers and give presentations on this issue and show their membership the considerable savings available to smaller businesses. We have added later in this report a page with many web-links to just some of these articles. We provide impartial, independent *and hopefully* accurate advice. We are always pleased to hear from councils or companies who believe we can improve the information we publish. We will always correct errors. *It has happened but just three times in ten years.* All details are based on information provided to us by local and central government, the Valuation Office and by our clients. If you are reading this and you believe *anything*, we have written is incorrect we ask you to notify us by e-mail via [reception@centre-p.co.uk](mailto:reception@centre-p.co.uk). All correspondence will be acknowledged. Our aim is always to provide clear and accurate information.

**Since 1<sup>st</sup> April 2017 a business or individual occupying only one property with a rateable value below £12,000 (twelve thousand pounds) should be paying NO business rates**

The 2017 Valuation List illustrates the vast number of potential occupiers that are likely to be benefitting from the improved scheme, post April 2017. **Relief is never given automatically; you must always claim.** The process is very simple and involves no disclosure of accounts; this is a scheme which costs neither local authorities nor central government anything. It is an excellent scheme aimed at benefitting smaller businesses. We believe it is still possible for small businesses, in all local authority areas to reclaim business rates back six years and some councils (*correctly in our opinion!*) will give relief back to 1<sup>st</sup> April 2012 if it has not already been claimed.



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# SMALL BUSINESS RATES RELIEF

In 2017 the national press and much of the local press around England ran stories about individuals and companies who were going to suffer financially under the 2017 property revaluation of business premises. We accepted at the time that some would see limited increases, but the vast majority of smaller businesses, as we predicted particularly away from the South East did benefit. Many saw their rates bills fall a little, many more saw significantly falls and even more were removed from needing to pay any business rates.

We hope this new report, our twelfth on this subject, will explain the system now operating. We provide this advice FREE and we encourage you to FORWARD this link / report to others who you think may be interested. Your local council wants to give you any relief available, because as will be shown the cost does not fall on your local council. When we are clear what reliefs will be given to support businesses following next year's revaluation (April 2023) we will publish up-dated guidance

**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. Included is a page giving examples of how SBRR works.

**Section 2** is a QUESTION and ANSWER section which we hope covers all basic issues.

**NOTE:** In November 2020 we published our report on “The Back-Dating of Small Business Rates Relief” following a freedom of information request to all billing authorities in England. This looked at the arrangements currently in place allowing local businesses to recover Small Business Rates Relief.

It can be found by clicking [https://www.centre-p.co.uk/Backdating\\_of\\_SBRR.pdf](https://www.centre-p.co.uk/Backdating_of_SBRR.pdf)

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

- Government Ministers responsible for promoting business, and all MP's: Local authorities, including Chief Executives and Senior Officers responsible for Business Rates.: All companies in England particularly those with rateable values below £15,000.
- Professional advisors, including Chartered Surveyors who give advice on rating matters.
- Journalists in the National Press who write on business matters.
- Journalists who write for local papers on business issues throughout England
- Business organisations, including the CBI, the Federation of Small Businesses and The British Chamber of Commerce.
- Professional bodies who represent members who may be occupying small business properties.
- Landlords and Managing Agents.

If you have received this report and you believe it may be of interest to others, including colleagues, friends or local businesses across England please feel free to “forward”. Please 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

[https://www.centre-p.co.uk/Small\\_Business\\_Rates\\_Relief.pdf](https://www.centre-p.co.uk/Small_Business_Rates_Relief.pdf)

**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 office of BANKIER SLOAN Chartered Surveyors on 01295 688384.

# 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, updated in 2008, further revised in April 2010, updated again in October 2010 and was then considerably improved in APRIL 2017. Prior to April 2017 this was a temporary scheme but is now a permanent scheme backed by legislation.

**Businesses occupying only one property with a rateable value below £12,000 should be paying no rates. Businesses occupying a single property with a Rateable Value between £12,000 and £15,000 will also see a considerable reduction in their rates payable. The level of relief given to these businesses is on a tapered basis, the lower the rateable value the greater the percentage relief. The relief reduces by 1.666% for every £50 increase in the rateable value above £12,000.**

Very substantial savings are on offer for almost all small businesses and councils **MUST** grant such relief to qualifying companies.

Since 1<sup>st</sup> April 2017 occupiers of premises who had not already been claiming relief, with a rateable value under £15,000, are required to make a claim to their council if they wish to receive a refund; ***it is not given automatically to any business, you must claim.***

This is a mandatory relief scheme and local councils **must** refund all money to qualifying companies if requested. The scheme is self-funding; it does not cost local councils. All refunds are recovered from central government who receive, in advance, the total cost of the scheme, including administration 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; and have done so we *believe* in every financial year since 2010.

Since April 1<sup>st</sup> 2017 if your property has a rateable value under £51,000 (fifty one thousand pounds), your rates bill will show that your account has been prepared using the Small Business Rates Multiplier, (49.9p in the £ this financial year, 2022 / 2023). If this is your only commercial property with a rateable value under £15,000 (fifteen thousand pound) and your 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, or any other relief scheme that may be available. We appreciate it may appear confusing!



### **To receive Small Business Rates Relief, you do need to make a claim to your council.**

If you have two properties (or more) you are able to claim relief on the larger property providing the second property has a RV below £2,900; if you have multiple premises the total RV cannot exceed £19,999.

If you have taken on a second property to expand your business and your total RV's now exceed £20,000 you are still able to claim on the original property but for a 12 month period only.

In conclusion if you have never claimed relief, our advice is to e-mail / write to the Non-Domestic Rates Department at your council stating that you are claiming Small Business Rates Relief going back to the date you took occupation. No councils will refund business rates paid prior to 1<sup>st</sup> April 2012. If you are due a refund most councils will refund directly into your bank within 30 days of you submitting your claim.

**N.B You do not need to employ professional advisers / “rating advisers” / “rating experts” / “property advisers” to help you, but if you are concerned then we would recommend you speak to the Non-domestic rating department (Business Rates department) at your council. Local council officers are able to give FREE advice and will assist you. They want you to claim the relief.**

If you wish a second opinion, or clarification of an issue, we really will help you at no cost\* as we are determined to try and assist as many small businesses as possible to recover / claim the money due to them under this scheme.

*\*A Token for one of the High Street fashion shops or an Amazon Voucher has become a very common Thank You gift, much appreciated by my assistant. If you are a professional adviser acting on behalf of clients seeking our assistance, and you wish us to act we will happily do so. Our standard fee is in this situation usually £400 + vat, payable upon receipt of any refund.*

We are happy to support the views expressed by Rochford District Council, as set out on their website below <https://www.rochford.gov.uk/business/business-rates/about-reliefs>



[Home](#) / [Business](#) / [Business Rates](#) / [About Reliefs](#)

## About Reliefs

### Using a Rating agent to apply for relief

We are aware that some ratepayers are being approached by companies that promise to act on their behalf to reduce their rates liability – and that a minority of these companies are subsequently charging fees for ‘securing’ access to existing reliefs to which the ratepayer is already entitled.

It is Rochford District Council and the Government’s view that these companies and agents are unnecessarily diverting business rate relief that is intended to help businesses into their own pockets – for example where little to no additional work is needed to obtain the relief.

We wish to make clear that all Business Rates reliefs and discounts can be obtained for free through Rochford District Council. You do not require a rating agent to do this on your behalf.

- [Small Business Rate relief](#)
- [Retail Relief](#)
- [Expanded Retail Discount - Leisure, Hospitality and Retail](#)
- [Nursery Discount](#)
- [Empty property relief](#)
- [Charitable bodies](#)
- [Rural rate relief](#)

# EXAMPLES OF SMALL BUSINESS RATES RELIEF

## EXAMPLE 1

If a company has occupied just one property in England with a **rateable value of £6,000** and has not yet claimed any Small Business Rates Relief, the following shows the refund due. Since the 1<sup>st</sup> April 2012 the following rates *will have* been paid

x	0.450	=	£2,700	(2012 /13)
x	0.462	=	£2,772	(2013 /14)
x	0.471	=	£2,826	(2014 /15)
x	0.480	=	£2,880	(2015 /16)
x	0.484	=	£2,904	(2016 /17)
x	0.466	=	£2,796	(2017 /18)
x	0.480	=	£2,889	(2018 /19)
x.	0.491	=	£2,946	(2019 / 20)
x	0.499	=	£2,994	(2020 / 21)
x	0.499	=	£2,994	(2021 / 22)
x	0.499	=	£2,994	(2022 / 23)
x	0.499	=	£2,994	(2023 / 24)

**Total amount paid £34,689. The total refund due will be the above figure plus whatever has already been paid since 1<sup>st</sup> April 2024. Please note some councils will only pay back 6 years.**

See [https://www.centre-p.co.uk/Backdating\\_of\\_SBRR.pdf](https://www.centre-p.co.uk/Backdating_of_SBRR.pdf)

## EXAMPLE 2

If a company occupies just one property in England, with a **rateable value of £9,000** and has not yet claimed any Small Business Rates Relief, the following shows the refund due. Since the 1<sup>st</sup> April 2012 the following rates *will have* been paid

x	0.450	=	£4,050	(2012/13)
x	0.462	=	£4,158	(2013/14)
x	0.471	=	£4,239	(2014/15)
x	0.480	=	£4,320	(2015/16)
x	0.484	=	£4,356	(2016/17)
x	0.466	=	£4,194	(2017/18)
x	0.480	=	£4,320	(2018/19)
x	0.491	=	£4,419	(2019/20)
x	0.499	=	£4,491	(2020/21)
x	0.499	=	£4,491	(2021/22)
x	0.499	=	£4,491	(2022/23)
x	0.499	=	£4,491	(2022/23)

**Total amount paid £52,020. The refund due will be £10,561.50 (50% of the £21,123 paid up to 1<sup>st</sup> April 2017) plus 100% of what has been paid in the last seven financial years (a further £30,897) giving a total of £41,458.50 plus whatever has been paid so far this (2024/ 25) financial year. Please note some councils will only pay back 6 years. See [https://www.centre-p.co.uk/Backdating\\_of\\_SBRR.pdf](https://www.centre-p.co.uk/Backdating_of_SBRR.pdf)**

## SECTION 2: Questions & Answers

**I rent a garage workshop, and operate a vehicle repair business do I qualify?** Assuming this is your only business property then qualification is totally dependent on the rateable value of your property, not on the use. If your rateable value is now £12,000 or less you should be getting 100% relief and therefore paying no rates. Prior to 1<sup>st</sup> April 2017, the threshold for 100% relief was only £6,000 and there was tapered relief up to £12,000 RV.

**I have been in this building since 2008, is there any chance I can recover rates I have already paid?** Yes, some! You can still claim small business rates relief going back to April 2012. Many councils will still refund back to 2012, many however will only pay back 6 years. If you qualify / qualified for relief your council will refund you.

**My neighbour has a workshop and she tells me her rateable value is £13,400. Will she be able to claim any relief?** Yes. For premises now with rateable values between £12,000 and £15,000 there is a sliding scale of relief. The relief on offer reduces by 1.666% for every £50 increase in your rateable value above £12,000. See [https://www.centre-p.co.uk/Small Business Rates Relief 2022 2023.pdf](https://www.centre-p.co.uk/Small_Business_Rates_Relief_2022_2023.pdf)

**Is relief only available on workshop premises?** No. The relief can be claimed by any occupier of a business property, including office users such as solicitors and accountants, as well as all retail premises. Many “holiday-lets” and guest houses have rateable values well below the £15,000 R.V threshold and owners are able to claim, like any other business. Many holiday-let owners (who received a Demand for business rates) did not claim prior to April 2017 they may do so like all others back to April 2012, or certainly 6 financial years.

**My council's web site implies this relief stopped at the end of March 2016. Are they correct?** No. Small business rates relief was unchanged from October 2010 until the end of March 2017, it has now been updated / improved as from 1<sup>st</sup> April 2017 and has been made permanent. Partly as a result of our work over many years, backed-up by central government, only a handful of council's councils' web sites now promote this scheme incorrectly. However just to add confusion (in our mind) many councils still promote the pre-2017 scheme more prominently than the new improved scheme. This happens when councils have not bothered to totally re-write the information on their web-sites and have simply added more paragraphs after any existing text; we strongly recommend you always read to the bitter end!

In our September 2015 report we wrote in answer to a similar question about a council saying the scheme had ended in March 2013:

*“Local councils can only promote a scheme such as this in accordance with existing statute. In our opinion this scheme will “run-and-run” because it is impossible for councils to be out of pocket, and it gives the Chancellor of the Exchequer each December, in the Autumn Statement, the opportunity to announce the continuation of the scheme.*

*The government can therefore be seen to be supportive of small businesses, knowing full well that this costs the Treasury nothing. Inevitably it is going to make central government millions of pounds each year. This is a very clever scheme. The way it is set-up, makes it impossible for either central government, or local authorities to incur any financial losses as a result of implementing the scheme. In our opinion central government will continue to make money, and it will therefore continue beyond April 2016”.*

**We were to be proved correct. This scheme was made permanent and was greatly improved on 1<sup>st</sup> April 2017. There have been no alterations in the scheme since 2017, and none are planned to coincide with the April 2023 Revaluation.**



**I have only recently become aware of small business rates relief, and never applied for relief on my former offices which I vacated in 2016. Can I make a retrospective claim?** Yes. Write to your local council explain your situation, prove to them that you were the rate-payer at the time in question, and they should refund you in the same way as if you were still in occupation.

**My local council, like all councils, is very short of money and are cutting important services. If I seek a refund will this affect the services available to local residents?** No. This scheme is “self-funding”. Each year the government has worked out what the cost of the scheme will be to all local authorities in the year *ahead* if 100% of eligible businesses were to claim relief. They then add the cost of administering such refunds and spread the TOTAL cost across all businesses that have rateable values of over £51,000 (*18,000 prior to 1<sup>st</sup> April 2017*). This means neither the central government nor local councils lose financially. In December 2013, we were notified by a government minister that 90% of eligible companies had claimed. If this was a correct figure (we believed at the time the figure was closer to only 70%) then central government *made*, we estimate, £105m on the scheme that year.

**We have three different premises in the business all have rateable values of less than £15,000 (fifteen thousand pounds), can I claim relief?** NO, unless they are owned / leased in three different names. If you can prove to a local council that each property is held in a different name, we believe you can claim on all three premises. Estate agencies, solicitor’s practices and national accountants for example, will often have different directors / partners being responsible for their own offices, and may operate different limited companies for each location, even though the sign over the door in each location is identical. Franchise business are probably the commonest example, each franchise holder will be able to claim if they operate from just one property. If the same person operates from more than one property but as a different limited company in each town, they can also claim.

**Do I need to complete a form to receive my refund?** NO. Since 2014 local councils have not been in a position to insist on a form being completed, it is possible to make a claim by email or by phone. Some councils still provide a form and companies may well find it easier and quicker to complete and return this document. Many councils are still providing forms with out-dated information in the NOTES (pre-April 2017 information) so please don’t be put off if the information on the form doesn’t match the details in this report or on your council’s web pages. In many cases councils have simply forgotten to up-date the information on the attached link!



**Over the last few months I have been approached by companies seeking to act for me in recovering rates relief. I am very busy and don’t have time to do this myself. Please advise.** We always recommend a ‘phone call / e-mail to your council initially. Council Officers will give you FREE advice, which combined with the information in this report should allow you to make your own claim. Such companies will often seek a fee of between 25% and 40% of the reduction in the rateable value or any refund, which may be many thousands of pounds, sometimes just for making a telephone call. They may even charge you a percentage of “potential savings” in future years. We have seen one standard contract stating the company will take a percentage of such savings not only for the 2017 Valuation List, but also the 2023 Valuation List. One company has also sought to charge for the reduction in the rates payable due to the Covid-19 Business Rates Relief scheme, because the company involved had a contract which stated they could claim a percentage of any reduction “*however this was brought about*”! So, to answer the question speak to your council, and sign nothing. Talk to officers in the Business Rates Department at your local council. Due to Transitional Relief, the fact that your rateable value reduces may not mean a reduction in your rates payable this year or next year, but you still may be asked to pay a fee by any company you employ to act for you. BE warned, be careful.

**How will I get my money back?** Money will be refunded, usually within 30 days of your claim being submitted, directly into the bank account from which you are paying your rates.

**My property is currently EMPTY, can I claim Small Business Rates Relief?** NO. Our suggestion is that your premises should *not* remain empty, except for the period of time in which your council will give you 100% Empty Rates Relief. You are not required to occupy a high percentage of space to show the property is occupied. The courts determined some years ago that a warehouse operator was “occupying” a property, whilst only occupying 2% (two percent) of the premises. You will however need to show that occupation is “beneficial” to your company.

**I have two properties. Can I claim relief?** In order to claim relief, the smaller property will need to have a rateable value of less than £2,900. This figure was £2,600 prior to April 2017. We would advise you to check that both properties are operated in the same name. If one is in a personal name and one is in a limited company's name you may be able to claim on both premises providing, they both have rateable values below £15,000.

If you have expanded an existing business into a second property since 2014 (in the same trading name as the first) you will be allowed to keep rates relief on your first property for the initial twelve month period you occupy both, providing the total rateable value of both is less than £20,000 (or £28,000 in London). Once the initial twelve month period is over you will only be able to claim relief on your first property if the second property occupied has a rateable Value below £2,900. In this case you will need to pay rates on the second property at the rate of 49.9p in the £.

**What is the Retail Rates Relief?** All councils are currently administration the central government's Covid-19 Retail (and Hospitality) rates relief scheme, with discounts on offer for all properties in these sectors. The maximum any business can claim in 2022/ 2023 is limited to £110,000 (one hundred and ten thousand pounds). We recommend you view your council's web-site for details. As we publish this report in January 2023 the relief is set at 50% for those properties that qualify however the relief will increase to 75% from 1<sup>st</sup> April 2023 for many but not all retail premises.

**What is Transitional Relief?** This restricts the increase in rates payable in each year since April 2017 and is being further improved for many retailers from 1<sup>st</sup> April 2023

**My council is not accepting my claim for Small Business Rates Relief.**

**What do I do?** This is a mandatory relief and councils have to grant relief if you meet the criteria for receiving SBRR. If you are having difficulties, you are welcome to contact us via [reception@centre-p.co.uk](mailto:reception@centre-p.co.uk)

**I have just one property with a very low Rateable Value, but I don't use it for "business" purposes. I have some private cars in storage and personal items in the unit. May I still claim? YES, if it has a Rateable Value under £15,000.**



**We operate two adjacent workshops, one with a RV of £5,500 and the second has a RV of £7,000. Our council will not allow SBRR on either unit. Why, and what would your advice be?** If you link them together by creating an entrance between them and notify the Council that they are now one unit, they will invite the Valuation Office to visit and even if they give you a rateable value of £12,500 (£7,000 + £5,500) you will still be thousands of pounds better off each year. Before doing so make sure however that the information on the Valuation List agrees with the actual configuration of both units at the date you make the request (and when an inspector visits!). We have seen businesses do this and the Valuation Office on inspection notice that a substantial new office area has been constructed since they last inspected, and the overall RV is then increased!

**We operate from a warehouse with a rateable value of £18,000, but we operate three different Limited Companies (three on-line businesses) from within the property. The local council are not prepared to give any of the businesses SBRR. Your help would be appreciated.** The council are correct. If you wish three assessments (which may once split increase the total RV to say £23,500) then you need to split the unit, build some walls and create three entrances. If you then finish up with three assessments of £10,000, £8,000 and £5,500 all will be able to claim 100% relief providing in each case it is the business's only commercial property in England. If you rent, make sure you obtain the freeholder's approval !

**My council operate their own business rates relief scheme to help companies in my district, do I need to claim under my council's scheme?** There are a few councils that assist local businesses and who are promoting their schemes more prominently than the central government scheme. We would suggest you carefully look at both schemes and decide which is the most financially beneficial. Your local council cannot prevent you from claiming under the national scheme. Post 1<sup>st</sup> April 2017 we will be very surprised if any local scheme is now offering better discounts than being offered to small businesses under the national scheme. We know of none.

I have two properties, one in my own name and one in my private pension fund which I have set up and is administered by a third party. Can I claim on both? Maybe! Yes, providing the pension fund is officially set -up and charges rent to whoever is occupying the property. If, however *your* businesses are occupying the property and *your* businesses is also occupying the first property then NO is the answer. Rates liability will fall on the occupier, unless and this would be unusual, the occupier pays a combined figure for rent and rates.

The Chancellor in the March 2017 budget stated that the limit for some business rates increases would be £600 per year (£50 per month). Is that correct? This only applies for businesses within the SBRR scheme at the end of March 2017, who's new RV is in excess of £15,000 post 1<sup>st</sup> April 2017. We estimated at the time that this would benefit less than 1% of businesses. This restricted any increase in rates payable in the 2017/ 18 financial year to £600 however great the increase in Rateable Value. The greater the increase in Rateable Value, the greater the benefit. BANKIER SLOAN has a client whose Rateable Value increased from £9,800 to £42,000 in April 2017 so has benefitted considerably. The increases in the second year (18/19) for most was £600 or very close to that figure. The scheme continues to operate restricting increases. Details of future increases in transitional relief limits (as above) are available from your council, for those interested. NOTE: Post April 2023 a similar scheme will operate.

Why have you produced such detailed reports on SBRR, and why are you publicising the contents FREE so all can benefit? How does BANKIER SLOAN, as a Chartered Surveying practise gain? BANKIER SLOAN has been operating from North Oxfordshire since November 1984 (celebrating 38 years in business last November) and we specialise in advising businesses on commercial property matters. We realised some years ago (back in 2012) that a majority of occupiers were unaware of this rates relief scheme and at the same time local authorities were then *very poor* at publicising the availability of the relief. We have been regularly promoting this matter on both a national and local basis for ten + years. We make no direct financial gain from promoting the scheme but have gained instructions from a number of new clients on related commercial property issues. We are always appreciative of those who provide lunch for two (myself and my assistant) at a local hostelry (*or more commonly in recent years a High Street Token, delivered on-line!*) If a business or their agents wish us to take up the issue with the local council our standard fee is £400 plus VAT.



We have a self-catering holiday home which we occasionally rent-out, can we claim business rates relief? The rules relating to holiday lets will change in April 2023 but the regulations are retrospective and in order to be able to claim rates relief you will need to prove to your local council not only that the property “was available to let” for at least 140 days (as previously) from April 2022, but it actually was let and did generate income for at least 70 days in the 2022/ 2023 financial year. This new rule will apply for forthcoming years. If you have a holiday-cottage please ensure you meet the criteria set out above if you wish to continue to claim Small Business Rates Relief. You are welcome to make contact via e-mail [reception@centre-p.co.uk](mailto:reception@centre-p.co.uk);

At present around 65,000 holiday lets in England are liable for Business Rates of which around 97% have rateable values below £12,000 and therefore owners can claim 100% relief, avoiding the liability for both business rates and council tax. Currently there is no requirement for evidence to be produced that a property has actually been commercially let out. This situation is about to change.

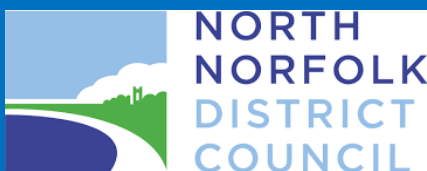
Please also see pages below

LAST UPDATED April 2024

# 2024/2025



# Luton



We have read with interest the information above and we will be able to benefit from this scheme, but to reassure us that the advice above is correct can you name any councils that are prepared to promote the tables you provide or the advice you are providing? Many councils are now (2024/ 2025) promoting our information on their web-sites. We hope many more will take up our offer of a *free* up-loadable table for the 2024/ 2025 financial year.

Here however are just a few examples of local councils using our unique tables over the last couple of years, for the benefit of their local businesses.

## Gateshead Council

[https://www.gateshead.gov.uk/media/36491/Small-business-rates-2023-24/pdf/Small\\_Business\\_Rates\\_Relief\\_2023\\_2024.pdf?m=638156962787030000](https://www.gateshead.gov.uk/media/36491/Small-business-rates-2023-24/pdf/Small_Business_Rates_Relief_2023_2024.pdf?m=638156962787030000)

## Luton Borough Council

<https://m.luton.gov.uk/Page/Show/Business/Business%20rates/reliefsandreductions/Pages/Can-I-claim-small-business-rate-relief.aspx>

leading to [https://www.centre-p.co.uk/Small\\_Business\\_Rates\\_Relief\\_2023\\_2024\\_.pdf](https://www.centre-p.co.uk/Small_Business_Rates_Relief_2023_2024_.pdf)

## Mid-Devon

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

## Newcastle City Council

<https://www.newcastle.gov.uk/services/business-rates/business-rates-small-business-rates-relief-2023>

## North Norfolk Council

[https://www.north-norfolk.gov.uk/media/8454/small\\_business\\_rates\\_relief\\_2023\\_2024.pdf](https://www.north-norfolk.gov.uk/media/8454/small_business_rates_relief_2023_2024.pdf)

## Swale Borough Council

[https://swale.gov.uk/\\_data/assets/pdf\\_file/0007/424933/Small\\_Business\\_Rates\\_Relief\\_2023\\_2024-BLACK-AA.pdf](https://swale.gov.uk/_data/assets/pdf_file/0007/424933/Small_Business_Rates_Relief_2023_2024-BLACK-AA.pdf)

## Test Valley Borough Council

<https://www.testvalley.gov.uk/business/land/business-rates/reliefs/smallbusinessraterelief/example-small-business-rate-relief-entitlement>

## Wiltshire County Council

[https://www.wiltshire.gov.uk/media/8857/small-business-rate-relief-calculation-2023-24/default/Small\\_Business\\_Rate\\_Relief\\_2023-2024.odt?m=638131969903230000](https://www.wiltshire.gov.uk/media/8857/small-business-rate-relief-calculation-2023-24/default/Small_Business_Rate_Relief_2023-2024.odt?m=638131969903230000)

# REFERENCES

We appreciate that some businesses may still believe the above information has limited value because we provide it FREE so we are happy to set out below *some of the many* links which have included reference to our work over recent years, some go back more than 8 years.

## GUIDANCE ON SMALL BUSINESS RATES RELIEFS

Here are some further councils who have uploaded our SMALL BUSINESS RATES RELIEF TABLES on their own websites in recent years, and in the vast majority of cases they kindly acknowledge our work (see bottom right)

### Test Valley

<https://www.testvalley.gov.uk/business/land/business-rates/reliefs/smallbusinessraterelief/example-small-business-rate-relief-entitlement>

### Corby Council

<https://www.corby.gov.uk/sites/default/files/Small%20Business%20Rates%20Relief%202019%20Calculator.pdf>

### Folkestone and Hythe

[https://www.folkestone-hythe.gov.uk/media/2841/Small-business-rates-relief-2020-2021/pdf/Small\\_Business\\_Rates\\_Relief\\_2020-2021\\_Folkestone\\_Heath\\_District.pdf?m=637311178552870000](https://www.folkestone-hythe.gov.uk/media/2841/Small-business-rates-relief-2020-2021/pdf/Small_Business_Rates_Relief_2020-2021_Folkestone_Heath_District.pdf?m=637311178552870000)

### North Herts council

<https://www.north-herts.gov.uk/sites/northherts-cms/files/Councils%20SBRR%20Table%202017-18.pdf>

### Richmondshire Council

<https://www.richmondshire.gov.uk/media/12013/small-business-rate-relief-leaflet-2021-22.pdf>

### Hart Council

[https://www.hart.gov.uk/sites/default/files/2\\_Businesses/Business\\_rates/Small%20Business%20Rates%20Relief%202017%202018.pdf](https://www.hart.gov.uk/sites/default/files/2_Businesses/Business_rates/Small%20Business%20Rates%20Relief%202017%202018.pdf)

### Peterborough Council

<https://www.peterborough.gov.uk/asset-library/imported-assets/SmallBusinessRatesReliefReport.pdf>

### Luton

<https://www.luton.gov.uk/Business/Lists/LutonDocuments/PDF/Business%20rates/Small-business-rates-relief.pdf>

### Warwickshire County Council

<https://business.warwickshire.gov.uk/may-2019/special-feature/business-rates-a-brief-guide-to-available-reliefs/print>

### Aylesbury Vale Council

[https://www.aylesburyvale.gov.uk/sites/default/files/page\\_downloads/2018-2019-SBRR-COUNCIL%20%28green%29.pdf](https://www.aylesburyvale.gov.uk/sites/default/files/page_downloads/2018-2019-SBRR-COUNCIL%20%28green%29.pdf)

### Ryedale Council

[https://www.ryedale.gov.uk/images/PDF/bus\\_rates/SBR\\_Sliding\\_Scale\\_Guide.pdf](https://www.ryedale.gov.uk/images/PDF/bus_rates/SBR_Sliding_Scale_Guide.pdf)

### Mansfield Council

[https://portal.mansfield.gov.uk/portal/Documents/Revs\\_and\\_Bens/Small\\_Business\\_Rates\\_Relief\\_2017-2018.pdf](https://portal.mansfield.gov.uk/portal/Documents/Revs_and_Bens/Small_Business_Rates_Relief_2017-2018.pdf)

### Rushcliffe Council

[https://www.rushcliffe.gov.uk/media/1/rushcliffe/media/documents/pdf/aboutus/news/RushcliffeReports\\_Spring2020\\_v8%20\(no%20print\).pdf](https://www.rushcliffe.gov.uk/media/1/rushcliffe/media/documents/pdf/aboutus/news/RushcliffeReports_Spring2020_v8%20(no%20print).pdf)

## Background notes for local or the press

For reference: **BANKIER SLOAN** have written on the subject of Business Rates Relief for **many years (since 2012)** , and many councils publish our tables on Small Business Rates Relief as if they had prepared them (with our permission) . Type into Google SMALL BUSINESS RATES RELIEF BANKIER SLOAN and you will see many references. Please also see listings above.

## Other publications

This is an article published in The Daily Mail (MONEY MAIL) on 30th October 2018 promoting some of our work on the subject of Business Rates Relief

<https://www.thisismoney.co.uk/money/news/article6335101/TheChancellors-got-1-6bn-help-shops-councils-failed-make-use-helping-hand.html>

This is the governments first letter of 2019 sent to all local authorities on the subject of BUSINESS RATES Publication date 15th February 2019

<https://www.gov.uk/government/publications/12019-business-rates-2019-to-2020-multipliers>

This guide was published 8<sup>th</sup> November 2021 to help MP's understand Business Rates when giving guidance to constituents <https://commonslibrary.parliament.uk/research-briefings/sn06247/>

**The following are some of the more prominent towns and cities in England where businesses should be benefitting from the SMALL BUSINESS RATES RELIEF SCHEME**

**A**

Abingdon, Accrington, Acton, Adlington, Alcester, Aldeburgh, Aldershot, Aldridge, Alford, Alfreton, Alnwick, Alsager, Alston, Alton, Altrincham, Amble, Amersham, Amesbury, Ampthill, Andover, Appleby-in- Westmorland, Arundel, Ashbourne, Ashburton, Ashby-de-la-Zouch, Ashford, Ashington, Ashton-in-Makerfield, Ashton-under-Lyne, Askern, Aspatria, Atherstone, Attleborough, Axbridge, Axminster, Aylesbury, Aylsham.

**B**

Bacup, Bakewell, Baldock, Banbury, Barking, Barnard Castle, Barnet, Barnoldswick, Barnsley, Barnstaple, Barnet Green, Barrow-in-Furness, Barton-upon-Humber, Barton-le- Clay, Basildon, Basingstoke, Bath, Batley, Battle, Bawtry, Beaconsfield, Beaminster, Bebington, Beccles, Bedale Bedford, Bedlington, Bedworth, Beeston, Belper, Bentham, Berkhamsted, Berwick-upon- Tweed, Beverley, Bewdley, Bexhill-on- Sea, Bicester, Biddulph, Bideford, Biggleswade, Billericay, Bilston, Bingham, Birmingham, Bishop Auckland, Bishop's Castle, Bishop's Stortford, Bishop's Waltham, Blackburn, Blackpool, Blandford Forum, Bletchley, Blyth, Bodmin, Bognor Regis, Bollington, Bolsover, Bolton, Borehamwood, Boston, Bottesford, Bourne, Bournemouth, Brackley, Bracknell, Bradford, Bradford-on-Avon, Bradley Stoke, Bradninch, Braintree, Brentford, Brentwood, Bridgnorth, Bridgwater, Bridlington, Bridport, Brierley Hill, Brigg, Brighouse, Brightlingsea, Brighton, Bristol, Brixham, Broadstairs, Bromley, Bromsgrove, Bromyard, Brown hills, Buckfastleigh, Buckingham, Bude, Budleigh Salterton, Bungay, Buntingford, Burford, Burgess Hill, Burnham-on-Crouch, Burnham-on-Sea, Burnley, Burntwood, Burton Latimer, Burton-upon-Trent, Bury, Bury St Edmunds, Buxton

**C**

Caistor, Calne, Camberley, Camborne, Cambridge, Camelford, Cannock, Canterbury, Carlisle, Carnforth, Carterton, Castle Cary, Castleford, Chadderton, Chagford, Chard, Charlbury, Chatham, Chatteris, Chelmsford, Cheltenham, Chesham, Cheshunt, Chester, Chesterfield, Chester-le-Street, Chichester, Chippenham, Chipping Campden, Chipping Norton, Chipping Ongar, Chipping Sodbury, Chorley, Christchurch, Church Stretton, Cinderford, Cirencester, Clacton-on- Sea, Cleckheaton, Cleethorpes, Clevedon, Clitheroe, Clun, Coalville, Cockermouth, Coggeshall, Colchester, Coleford, Colne, Congleton, Conisbrough, Corbridge, Corby, Cotgrave, Coventry, Cowes, Cramlington, Cranfield, Crawley, Crayford, Crediton, Crewe, Crewkerne, Cromer, Crowborough, Crowle, Crowthorne, Crydon, Cuckfield, Cullompton, Connor town

**D**

Dagenham, Darley Dale, Darlington, Dartford, Dartmouth, Darwen, Daventry, Dawlish, Deal, Denton, Derby, Dereham, Desborough, Devizes, Dewsbury, Didcot, Dinnington, Diss, Doncaster, Dorchester, Dorking, Dover, Downham Market, Driffield, Dronfield, Droitwich Spa, Droylsden, Dudley, Dukinfield, Dunstable, Durham, Dursley

**E**

Ealing, Earley, Easingwold, Eastbourne, East Grinstead, East Ham, Eastleigh, Eastwood, Edenbridge, Egham, Ellesmere, Ellesmere Port, Ely, Enfield, Epping, Epsom, Epworth, Erith, Esher, Eton, Evesham, Exeter, Exmouth, Eye

**F**

Failsworth, Fairford, Fakenham, Falmouth, Fareham, Faringdon, Farnborough, Farnham, Farnworth, Faversham, Featherstone, Felixstowe, Fenny Stratford, Ferndown, Ferryhill, Filey, Filton, Fleet, Fleetwood, Flitwick, Folkestone, Fordingbridge, Fordwich, Fowey, Framlingham, Frinton-on-Sea, Frodsham, Frome

## **G**

Gainsborough, Gateshead, Gillingham, Gillingham, Glastonbury, Glossop, Gloucester, Godalming, Godmanchester, Goole, Gosport, Grange-over-Sands, Grantham, Gravesend, Grays, Great Dunmow, Great Torrington, Great Yarmouth, Grimsby, Guildford, Guisborough

## **H**

Hackney, Hadleigh, Hailsham, Halesworth, Halewood, Halifax, Halstead, Haltwhistle, Harlow, Harpenden, Harrogate, Harrow, Hartlepool, Harwich, Haslemere, Hastings, Hatfield, Havant, Haverhill, Hawley, Hayle, Haywards Heath, Heanor, Heathfield, Hebden Bridge, Hedon, Helston, Hemel Hempstead, Hemsworth, Henley-in-Arden, Henley-on-Thames, Hendon, Hereford, Herne Bay, Hertford, Hessle, Heswall, Hetton-le-Hole, Heywood, Hexham, Higham Ferrers, Highworth, High Wycombe, Hinckley, Hitchin, Hoddesdon, Holmfirth, Holsworthy, Honiton, Horley, Horncastle, Hornsea, Horsham, Horwich, Houghton-le-Spring, Hounslow, Hoyle, Hove, Hucknall, Huddersfield, Hugh Town, Hungerford, Hunstanton, Huntingdon, Hyde, Hythe

## **I**

Ilchester, Ilford, Ilfracombe, Ilkeston, Ilkley, Ilminster, Ipswich, Irthlingborough, Ivybridge

## **J**

Jarrow

## **K**

Keighley, Kempston, Kendal, Kenilworth, Kesgrave, Keswick, Kettering, Keynsham, Kidderminster, Kildgrove, Killingworth, Kimberley, Kingsbridge, King's Lynn, Kingston-upon-Hull, Kingston upon Thames, Kington, Kirkby, Kirkby Lonsdale, Kirkham, Knaresborough, Knottingley, Knutsford

## **L**

Lancaster, Launceston, Leatherhead, Leamington Spa, Lechlade, Ledbury, Leeds, Leek, Leicester, Leighton Buzzard, Leiston, Leominster, Letchworth, Lewes, Lewisham, Leyland, Leyton, Lichfield, Lincoln, Liskeard, Littlehampton, Liverpool, Lizard, London, Long Eaton, Longridge, Looe, Lostwithiel, Loughborough, Loughton, Louth, Lowestoft, Ludlow, Luton, Lutterworth, Lydd, Lydney, Lyme Regis, Lymington, Lynton, Lytchett Minster, Lytham St Annes

## **M**

Mablethorpe, Macclesfield, Maghull, Maidenhead, Maidstone, Maldon, Malmesbury, Maltby, Malton, Malvern, Manchester, Manningtree, Mansfield, March, Margate, Market Deeping, Market Drayton, Market Harborough, Market Rasen, Market Weighton, Marlborough, Marlow, Maryport, Marston Moretaine, Matlock, Melksham, Melton Mowbray, Mexborough, Middleham, Middlesbrough, Middleton, Middlewich, Midhurst, Midsomer Norton, Milton Keynes, Minehead, Morecambe, Moretonhampstead, Moreton-in-Marsh, Morley, Morpeth, Much Wenlock

## **N**

Nailsea, Nailsworth, Nantwich, Needham Market, Neston, Newark-on-Trent, Newbiggin-by-the-Sea, Newbury, Newcastle-under-Lyme, Newcastle upon Tyne, Newent, Newhaven, Newmarket, New Mills, New Milton, Newport, Shropshire, Newport Pagnell, Newquay, New Romney, Newton Abbot, Newton Aycliffe, Newton-le-Willows, Normanton, Northallerton, Northam, Northampton, North Walsham, Northwich, Norton Radstock, Norwich, Nottingham, Nuneaton

## **O**

Oakham, Okehampton, Oldbury, Oldham, Ollerton, Olney, Ormskirk, Orpington, Ossett, Oswestry, Otley, Ottery St Mary, Oundle, Oxford

## **P**

Paddock Wood, Padstow, Paignton, Painswick, Peacehaven, Penistone, Penrith, Penryn, Penzance, Pershore, Perth, Peterborough, Peterlee, Petersfield, Petworth, Pickering, Plymouth, Pocklington, Pontefract, Polegate, Poltimore, Poole, Portishead, Portland, Portslade, Portsmouth, Potters Bar, Potton, Poulton-le-Fylde, Prescott, Preston, Princes Risborough, Prudhoe, Pudsey

## **Q**

Queenborough, Quintrell Downs

## **R**

Ramsgate, Raunds, Rayleigh, Reading, Redcar, Redditch, Redhill, Redruth, Reigate, Retford, Richmond, Richmond-upon-Thames, Rickmansworth, Ringwood, Ripley, Ripon, Rochdale, Rochester, Rochford, Romford, Romsey, Ross-on-Wye, Rothbury, Rotherham, Rothwell, Rowley Regis, Royston, Rugby, Rugeley, Runcorn, Rushden, Rutland, Ryde, Rye

## **S**

Saffron Walden, St Albans, St Asaph, St Austell, St Blazey, St. Columb-Major, St Helens, St Ives, Cambridgeshire, St Ives, Cornwall, St Neots, Salcombe, Sale, Salford, Salisbury, Saltash, Saltburn-by-the-Sea, Sandbach, Sandhurst, Sandown, Sandwich, Sandy, Sawbridgeworth, Saxmundham, Scarborough, Scunthorpe, Seaford, Seaton, Sedgefield, Selby, Selsey, Settle, Sevenoaks, Shaftesbury, Shanklin, Sheerness, Sheffield, Shepshed, Shepton Mallet, Sherborne, Sheringham, Shildon, Shipston-on-Stour, Shoreham-by-Sea, Shrewsbury, Sidmouth, Sittingbourne, Skegness, Skelmersdale, Skipton, Sleaford, Slough, Smethwick, Snodland Soham, Solihull, Somerton, Southall, Southam, Southampton, Southborough, Southend-on-Sea, South Molton, Southport, Southsea, South Shields, Southwell, Southwold, South Woodham Ferrers, Spalding, Spennymoor, Spilsby, Stafford, Staines, Stainforth, Stalybridge, Stamford, Stanley, Stapleford, Staunton, Steveley, Stevenage, Stockport, Stocksbridge, Stockton-on-Tees, Stoke-on-Trent, Stone, Stony Stratford, Stotfield, Stourbridge, Stourport-on-Severn, Stowmarket, Stow-on-the-Wold, Stratford-upon-Avon, Streatham, Street, Strood, Stroud, Sudbury, Sunderland, Sutton, Sutton Coldfield, Sutton-in-Ashfield, Swadlincote, Swaffham, Swanage, Swanley, Swindon, Swinton

## **T**

Tadcaster, Tadley, Tamworth, Taunton, Tavistock, Teignmouth, Telford, Tenbury Wells, Tenterden, Tetbury, Tewkesbury, Thame, Thatcham, Thaxted, Thetford, Thirsk, Thong, Thornaby, Thornbury, Thorne, Tickhill, Tilbury, Tipton, Tiverton, Todmorden, Tonbridge, Torpoint, Torquay, Totnes, Tottenham, Totton, Towcester, Tring, Trowbridge, Truro, Tunbridge Wells, Twickenham

## **U**

Uckfield, Ulverston, Uppingham, Upton-upon-Severn, Uttoxeter, Uxbridge

## **W**

Wadebridge, Wadhurst, Wakefield, Wallasey, Wallingford, Walmer, Walsall, Waltham Abbey, Waltham Cross, Walthamstow, Walton-on-Thames, Walton-on-the-Naze, Wandsworth, Wantage, Ware, Wareham, Warminster, Warrington, Warwick, Washington, Watchet, Watford, Wath-upon-Deane, Watton, Wednesbury, Wellingborough, Wellington, Wells, Wells-next-the-Sea, Welwyn Garden City, Wem, Wendover, West Bromwich, Westbury, Westerham, West Ham, Westhoughton, West Kirby, West Mersea, Westminster, Weston-super-Mare, Westward Ho! Wetherby, Weybridge, Weymouth, Whaley Bridge, Whiston, Whitby, Whitchurch, Whitehaven, Whitley Bay, Whitnash, Whitstable, Whitworth, Wickford, Widnes, Wigan, Wigston, Willenhall, Wimbledon, Wimborne Minster, Wincanton, Winchcombe, Winchelsea, Winchester, Windermere, Winsford, Winslow, Wisbech, Witham, Withernsea, Witney, Wivenhoe, Woburn, Woking, Wokingham, Wolverhampton, Wombwell, Woodbridge, Woodstock, Wooler, Woolwich, Wootton Bassett, Worcester, Workington, Worksop, Worthing, Wotton-under-Edge, Wymondham

## **Y**

Yarm, Yarmouth, Yate, Yateley, Yeadon, Yeovil, York, Yoxall



# LISTED HERE ARE EXAMPLES OF THE LOCAL COUNCILS IN ENGLAND COVERED BY THE SMALL BUSINESS RATES RELIEF SCHEME

[Bath and North East Somerset](#)

[Bath and North East Somerset Council](#)

[Bedford](#)

[Bedford Borough Council](#)

[Blackburn with Darwen](#)

[Blackburn with Darwen Borough Council](#)

[Blackpool](#)

[Blackpool Council](#)

[Bournemouth](#)

[Bournemouth Borough Council](#)

[Bracknell Forest](#)

[Bracknell Forest Borough Council](#)

[Brighton and Hove](#)

[Brighton and Hove City Council](#)

[Bristol](#)

[Bristol City Council](#)

[Central Bedfordshire](#)

[Central Bedfordshire Council](#)

[Cheshire East](#)

[Cheshire East Council](#)

[Cheshire West and Chester](#)

[Cheshire West and Chester Council](#)

[Cornwall](#)

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[Herefordshire Council](#)

[Isle of Wight](#)

[Isle of Wight Council](#)

[Kingston upon Hull](#)

[Hull City Council](#)

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[Portsmouth City Council](#)

[Reading](#)

[Reading Borough Council](#)

[Redcar and Cleveland](#)

[Redcar and Cleveland Borough Council](#)

[Rutland](#)

[Rutland County Council](#)

[Shropshire](#)

[Shropshire Council](#)

[Slough](#)

[Slough Borough Council](#)

[Southampton](#)

[Southampton City Council](#)

[Southend-on-Sea](#)

[Southend-on-Sea Borough Council](#)

[South Gloucestershire](#)

[South Gloucestershire Council](#)

[Stockton-on-Tees](#)

[Stockton-on-Tees Borough Council](#)

[Stoke-on-Trent](#)

[Stoke-on-Trent City Council](#)

[Swindon](#)

[Swindon Borough Council](#)

[Telford and Wrekin](#)

[Telford and Wrekin Borough Council](#)

[Thurrock](#)

[Thurrock Council](#)

[Torbay](#)

[Torbay Council](#)

[Warrington](#)

[Warrington Borough Council](#)

[West Berkshire](#)

[West Berkshire Council](#)

[Wiltshire](#)

[Wiltshire Council](#)

Windsor and Maidenhead

Windsor and Maidenhead Borough  
Council

Wokingham

Wokingham Borough Council

York

City of York Council

**Thank you for reading this report.** We hope it has been helpful. We regularly up-date the contents as we hear of new issues and learn of the ever-growing number of councils and business organisations that have found it beneficial.

Please keep asking questions. Our aim since our first report in April 2012 has been to help as many businesses as possible, and to provide free assistance.

Many have recovered substantial funds from their local council and we always appreciate either a token from any High Street (for my assistant!) or coffee and brownies from the Coffee Shop adjacent to our office.

**Thanks, stay safe, keep well**

**Ian**

**Ian B. Sloan FRICS**

**BANKIER SLOAN Chartered Surveyors**

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

**April 2024**