



Department for
Communities and
Local Government

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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 2011.

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.