

EXPLANATORY NOTES

Please note – SMALL BUSINESS RATE RELIEF CAN ONLY BE CLAIMED ON ONE OCCUPIED PROPERTY (the property with the highest rateable value) and not claimed in respect of empty property or additional occupied premises.

With effect from 1 April 2017 the rateable value thresholds relating to Small Business Rate Relief increase. The new rules affect ratepayers who are liable for one or multiple properties.

If you are responsible for rates relating to ONE property only, you will qualify for Small Business Rate Relief based on the rateable value (RV) of your premises –

1. **RV £1 to £12000**; you will qualify for 100% relief and will have nothing to pay.
 2. **RV £12001 - £14999**; relief will be given on a sliding scale.
 3. **RV £15000 – 50999**; if your property falls into this category you will not qualify for Small Business Rate Relief, however you will be charged based on the lower multiplier. There is no need to apply for this – it will be calculated automatically and applied to your account.
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If you are responsible for rates on MORE THAN ONE business rated property, all your premises will be considered as part of your Small Business Rate Relief claim (unless the additional properties are empty). The aggregate value of your occupied properties must not exceed £19999.

If you qualify for Small Business Rate Relief, this will be **awarded against the property with the highest rateable value (the main property).**

Additional Properties; the rateable value of any additional occupied property(ies), for which you are responsible, must not exceed £2899. If any occupied property **does exceed £2899** you **will not qualify for Small Business Rate Relief** on any property.

The criteria applied to a main property is identical to those used when assessing a claim for a sole property, based on the following rateable values -

1. **RV £1 to £12000**; you will qualify for 100% relief and will have nothing to pay.
 2. **RV £12001 - £14999**; relief will be given on a sliding scale.
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You must report any of the following to Scarborough Borough Council;

1. If the Valuation Office Agency increases the rateable value of one of your other properties that is not in the Scarborough Borough Council area.
2. If a previously empty property for which you are responsible, in either the Scarborough Borough Council or another Council's area, becomes occupied.
3. If you become responsible for a new business rated property in another Council's area.

IF YOU TAKE ON AN ADDITIONAL PROPERTY THAT WOULD NORMALLY DISQUALIFY YOU FROM CLAIMING SMALL BUSINESS RATE RELIEF, THERE IS CURRENTLY AN EXTENSION SCHEME IN PLACE WHICH ALLOWS YOU TO RETAIN SBRR ON YOUR ORIGINAL PROPERTY FOR A FULL FINANCIAL YEAR, FROM THE DATE YOU BECOME RESPONSIBLE FOR THE ADDITIONAL PREMISES.