

Section 49 - Local Government Finance Act 1988

Reduction or Remission of Rates



Account Reference Number:

Name of Ratepayer

Address of premises for which relief is sought:

Address for Correspondence:
(If different to 3 above)

What are the premises used for?
E.g. Shop, Workshop etc

Current rateable value and rates payable

How long has the business occupied the premises?

Please state the factors contributing to this hardship

Please state whether you are applying for remission of the whole rate payable or a reduction. If for a reduction only, please state the amount of reduction for which you are applying. See guideline F

Service to the Community (Number of employees, full/part time, community served, etc) see guideline B

How far away from your property is the next business selling goods or providing services similar to your own? (Please state name of other businesses and distance from yours) See guideline C

Trading Position see guideline D

Other Assistance see guideline E

Notes:

- 1 If there is insufficient space in any of the above sections, please use the space overleaf or additional sheets.
- 2 Please ensure that the accounts requested under guideline D are enclosed with this application.

Declaration:

I wish to apply for reduction or remission of rates as permitted by Section 49 of the Local Government Finance Act 1988.

Signed Date / /

Position in company/business

Please cut here



Additional Information

Background:

The legislation dealing with Business Rates allows the Council to reduce or remit payment of rates where the Council is satisfied that the ratepayer would suffer hardship if reduction or remission were not given. Each individual case has to be considered on its merits with all relevant factors taken into account. The Council also has to be satisfied that any assistance given is in the interests of its Council Taxpayers since they meet part of the cost. The Council has adopted the following guidelines and criteria to assist Members when they are deciding if relief should be granted.

Guidelines:

- A Future of the Business** - The granting of relief should secure the future of the business and prevent closure (the rate liability would be considered in the context of other business expenses).
- B Service to the Community** - The Council would wish to be satisfied that closure of the business would be detrimental to the community it serves (e.g. Unemployment prospects would be worsened if the business closed or it is the only shop of its type within the community).
- C Competition** - The granting of the relief should not give a competitive advantage to one business over another.
- D Financial Records** - A minimum of two years audited accounts should accompany any application to assist the Council in making a judgement as to hardship (if audited accounts are not available, any statement as to profit, loss, business expenses, etc, as accepted by the Inland Revenue, would be acceptable. If the trading position has changed since the latest accounts, a further statement must be provided).
- E Other Assistance** - If assistance or advice has been sought from other agencies (e.g. Bank, Trading Organisation, Enterprise Centre etc,) details of the outcome of assistance given should be supplied.
- F Period of Relief** - Any relief would be given for one year only, would cease on closure or sale of the business. And would apply only from the 1 April in the year of application. Rate arrears would be taken into account with any relief granted being set off against the arrears.
- G Interest of Council Taxpayers** - In addition to any judgement as to hardship, the Council must ensure that any relief granted is in the interests of its Council Taxpayers.

Note:

Unless you object, applications for Rate Relief may be passed to other departments of the Council if other types of assistance or advice are thought to be relevant.

Application:

The attached application form should be completed and returned to the Business Rate Section at the address given below. Please ensure that all the documents requested under Guidance Note D are enclosed and that all sections of the form are completed. For further information please contact the below on 01795 417454/417429.

Mrs Z Kent, Business Rates Section, Swale Borough Council, Swale House, East Street, Sittingbourne, Kent ME10 3HT.