



Bedford Borough Council

NATIONAL NON-DOMESTIC RATES - RURAL RATE RELIEF

EXPLANATORY NOTES - Please read these notes (Pages 1 & 2) before completing the Application Form (Pages 3 & 4). These notes are intended to give a helpful outline of the Rural Rate Relief scheme but they should not be regarded as a complete guide to the law.

1. What is the Rural Rate Relief Scheme?

- The only Post Office, the only General Store, the only Public House, the only Petrol Filling Station, or a Food Shop in a Rural Settlement with a population not exceeding 3,000 is entitled to 50% Mandatory Relief if the Rateable Value does not exceed a specified amount, and the Council can consider Discretionary Relief in respect of the remaining 50%.
- The Council can grant up to 100% Discretionary Relief to any small rural business which is situated in a qualifying Rural Settlement and which is important to the local community, if the Rateable Value does not exceed £16,500.

2. How is Rural Rate Relief granted?

To be considered for Mandatory Relief and/or Discretionary Relief, the attached application form should be completed and returned. Mandatory Relief will normally be awarded each year whilst the qualifying criteria are met. Discretionary Relief will normally be granted as a percentage of the rates payable for a specific period, although an applicant for Discretionary Relief may re-apply in subsequent periods.

3. What are the general qualifying criteria?

The Rateable Value of the property at the beginning of the rating year must not exceed a specified amount, and the business must be located in a qualifying Rural Settlement. A qualifying Rural Settlement must have a population not exceeding 3,000 and will usually be a village or hamlet. A list of qualifying Rural Settlements is available on request but generally it covers all the rural area, except the whole of the Parishes of Bromham and Clapham and most of the Parish of Wootton .

4. What are the qualifying criteria for 50% Mandatory Relief?

- **For a Post Office or General Store**, all the following criteria must be met :-
 - . The Rateable Value of the property must not exceed £8,500.
 - . The property must be used as a Post Office or a General Store (see Note 5), or both.
 - . The property must be the only Post Office or the only General Store in the Rural Settlement.
- **For a Public House or Petrol Filling Station**, all the following criteria must be met :-
 - . The Rateable Value of the property must not exceed £12,500.
 - . The property must be used as a Public House (see Note 6) or a Petrol Filling Station(see Note 7).
 - . The property must be the only Public House or the only Petrol Filling Station in the Rural Settlement.
- **For a village food shop**, all the following criteria must be met :-
 - . The Rateable Value of the property must not exceed £8,500.
 - . The property must be used as a shop selling mainly food (see Note 8).

5. What is the definition of a General Store?

For the purposes of Rural Rate Relief, "General Store" means a business or trade which wholly or mainly sells by retail both food for human consumption (excluding confectionery) and general household goods. Where there are two or more General Stores within the same Rural Settlement, none can qualify for Mandatory Relief on that basis, although if one of them functions as a Post Office or a Food Shop relief may be claimed independently on that ground. However, both a General Store and a Post Office in the same Rural Settlement will qualify for Mandatory Relief, provided that they both meet the criteria. Although a General Store or a Post Office may not meet the criteria for Mandatory Relief, they may still be eligible to apply for Discretionary Relief.

6. What is the definition of a Public House?

For the purposes of Rural Rate Relief, "Public House" means any premises as defined in the Licensing Act 2003 which has a premises licence authorising the sale by retail of alcohol for consumption on the premises. In addition, the premises must be used principally for retail sales of alcohol to members of the public for consumption on the premises, and sales must not be subject to the condition that buyers reside at or consume food on the premises.

7. What is the definition of a Petrol Filling Station?

For the purposes of Rural Rate Relief, "Petrol Filling Station" means premises where petrol or other automotive fuels are sold retail to the general public for fuelling motor vehicles intended or adapted for use on roads.

8. What is the definition of a Food Shop?

For the purpose of Rural Rate Relief, "Food Shop" means a trade or business consisting wholly or mainly of the sale by retail of food for human consumption (excluding confectionery and catering – in this context catering means any supply of food for consumption on the premises on which it is supplied and any supply of hot food for consumption off the premises). Thus, this definition may also include shops which sell mainly household foods and which may partly also sell hot take away food or food consumed on the premises. But shops whose main business is a restaurant, tea room, take-away, or confectionery sales are not Food Shops and so will not qualify for Mandatory Relief.

9. What are the qualifying criteria for Discretionary Relief?

The Council may grant up to 50% Discretionary Relief in respect of any property which qualifies for 50% Mandatory Relief and the Council may also grant up to 100% Discretionary Relief to any rural business provided that all of the following criteria are met:-

- The property is located in a qualifying Rural Settlement.
- The Rateable Value of the property does not exceed £16,500 at the beginning of the rating year.
- The property is occupied by a business that benefits the local community.
- It is reasonable for the Council to grant relief having regard to the interests of persons liable to pay the Council Tax set by it.

Discretionary Relief is not limited to any particular type of business. Applicants will be expected to demonstrate that their business is important to the maintenance of village life.

10. What are the application requirements?

The following information will be required in support of an application for Rural Rate Relief:-
A completed Application Form and any other information that may be requested in individual cases.

11. How are applications for Rural Rate Relief determined?

Each application for Mandatory Relief will be considered having regard to the statutory provisions. Each application for Discretionary Relief will be considered on its merits in accordance with Government guidelines and the Council's approved scheme.

12. Can I receive both Rural Rate Relief and Small Business Rate Relief ?

You cannot qualify for Small Business Rate Relief if you are entitled to Mandatory Rural Rate Relief, but you may qualify for Small Business Rate Relief (if you meet the criteria for that relief) if you are awarded Discretionary Rural Rate Relief only. For further details regarding Small Business Rate Relief, please contact the Local Taxation Office (email localtax@bedford.gov.uk or telephone 01234 221659)



Bedford Borough Council

NATIONAL NON-DOMESTIC RATES - RURAL RATE RELIEF APPLICATION FORM

To apply for Rural Rate Relief, please read the attached notes, complete Sections 1 to 7 of this Application Form in BLOCK CAPITAL LETTERS, and return the completed Application Form to the Local Taxation Office, Bedford Borough Council, Town Hall, P O Box 14, BEDFORD, MK40 1SH.

If you require any assistance in completing this form, please contact the Head of Revenues, Finance & Corporate Services Directorate, Bedford Borough Council [Telephone 01234 221640, Email localtax@bedford.gov.uk].

If there is insufficient space to fully answer any question, please use a separate sheet of paper.

1. Name and Address of Ratepayer:

2. Address of Property on which Rural Rate Relief is being claimed:

3. Purpose for which the property is used:

- (a) Is the property used wholly or mainly as a General Store (See Note 5) ? **YES / NO**
- (b) Is the property used as a Post Office (within the meaning of the Post Office Act 1953) ? **YES / NO**
- (c) Is all or part of the property used as a Public House (See Note 6) ? **YES / NO**
- (d) Is all or part of the property used as a Petrol Filling Station (See Note 7) ? **YES / NO**
- (e) Is the property used wholly or mainly as a Food Shop (see Note 8) ? **YES / NO**
- (f) Is the property used for any purposes other than a General Store, Post Office, Public House, Petrol Filling Station, or Food Shop ? **YES / NO**
- If YES, please give details of all other purposes for which the property is used.

4. Type of Rural Rate Relief requested: (See Notes 4 and 9)

- (a) Do you consider that your business meets all the criteria for Mandatory Relief? **YES / NO**
- (b) Do you wish to apply for Discretionary Relief? **YES / NO**

5. Benefit to local community:

How does your business benefit the local community and why do you consider that your business is important to the maintenance of village life?

6. Any other relevant information:

Please state any other information that you consider is relevant to support your application for Rural Rate Relief.

7. Declaration:

I apply for Rural Rate Relief and I declare that the information given on this form and in any supporting documents is correct.

I authorise the Local Taxation Office to make any enquiries necessary to verify the information stated and, if appropriate, to refer this application to the Council's Economic Development Unit. I also authorise the Council's Economic Development Unit to supply information to the Local Taxation Office in connection with this application.

I will notify the Local Taxation Office of any change of circumstances affecting the property.

I understand that I am not entitled to withhold payment of Rates pending the determination of this application.

Signed..... Date...../...../.....

Name of Signatory..... Capacity in which signed.....

Email address.....

Daytime Telephone Number (in the event of any query).....

DATA PROTECTION - Personal information held for Business Rate purposes will be held and used in accordance with the requirements of the Data Protection Act 1998. To assist the Council in the prevention and detection of fraud so that it can protect the public funds it administers, the Council may use information provided for Business Rate purposes within this Authority for data matching purposes. It may also data match information provided for Business Rate purposes with other public bodies that regulate, administer or are in receipt of public funds for the purposes of the prevention and detection of fraud.

FOR OFFICE USE ONLY

RV £.....

UPRN:..... PIN Date Issued:.....

PRN:..... Date Received:.....

Approved:..... Notification:.....

Date:..... Records Amended:.....