

Guidance for the completion of rate relief applications under Local Government Finance and Rating Act 1997 rural rate relief

These notes are aimed to assist you in completing the enclosed application form for rural rate relief.

The scheme - there are two parts to the scheme.

The first is a mandatory relief scheme that allows 100 per cent relief from rate liability from 1 April 2017. This can be awarded to the only post office, the only general store, the only public house, the only petrol filling station, or a food shop in a 'designated rural settlement' with a population not exceeding 3,000.

The rateable value of the property at the beginning of the rating year must not exceed a specified amount. For post offices, general stores and food shops the rateable value must be no more than £8,500, whilst for public houses and petrol filling stations the rateable value must be no more than £12,500.

The second part is a discretionary relief scheme.

The Council may award up to 100 per cent discretionary relief, to any small rural business which is situated in a 'designated rural settlement', if the rateable value does not exceed £16,500. The Council has to be satisfied that the business is of benefit to the local community and that it is reasonable to award relief given the cost to the council taxpayers of the district.

Definitions

A post office is within the meaning of the Post Office Act 1953.

A sole general store must sell food for human consumption (not just confectionery) and general household goods.

A rural food shop must sell food for human consumption (excluding confectionery and food which is served to eat on the premises and hot food which is sold to be taken off the premises). This means premises such as cafes, restaurants, fast food shops and tearooms do not qualify.

A public house must hold a premises license under the Licensing Act 2003 authorising the sale of alcohol.

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

There is a list of the designated rural settlements at the end of these notes. If your business is not within one of these areas relief cannot be given.

Further advice or information can be obtained from the Non–Domestic Rate Service on **0845 300 2839**.

Please return your completed application form to: **Non-Domestic Rates Section, Vale of White Horse District Council, PO Box 161, Erith, DA8 9DS**

Alternative formats – standard text

'You can get our [document's name] in alternative formats, upon request. These include large print, Braille, audio cassette, computer disk and email.

Please contact the Non–Domestic Rate Service.

 **0845 300 2839**

 vowh.businessrates@secure.capita.co.uk

Notes to the application form.

Question

Guidance

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| 1 | Please supply the name of the person whom the Council can contact if necessary. |
| 2 | Please supply the trading name of the organisation for which relief is being sought. |
| 3 | Please supply the address to which correspondence should be sent as well as a telephone number if available. We may wish to speak with you or visit the business to help us in processing your application. We will make an appointment if we do need to speak with you. |
| 4 | Please supply the address of the property for which relief is being sought. |
| 5 | The list of rural settlements is at the end of these notes. Please write which settlement the property concerned (i.e. the property referred to in question 4), is in. |

- 6 To qualify the business must be the only such general store, post office, public house or petrol filling station in the settlement. Where for instance there are two post offices within the same settlement, neither can qualify for relief. A post office and a general store within the same settlement can both qualify if they are the only such businesses. A rural food store no longer needs to be the sole such establishment in the settlement.
- 7 Please indicate which category best describes your business. Definitions are listed in the notes above.
- 8 In deciding if your business qualifies as a general store the Council will need to consider all relevant factors. These include the percentage of sales space occupied by the goods, the percentage of turnover and profit generated by those goods and whether their sale is considered to be the most important part of the business. Please supply any evidence you have to substantiate that your business is a general store. Examples of food for human consumption are dairy products, fruit and vegetables, tinned food, bread, meat or fish, frozen food. Examples of general household goods are cleaning products and toiletries.
- 9 Please supply the proportion of your business that is a post office or general store. If it is purely a post office the proportion will be 100%.
- 10 Please tell us the nature of your business, for example, retail outlet, office administration, manufacturing or car maintenance.
- 11 We need to assess the extent to which your business is of benefit to the local community. Please supply evidence of the way(s) you're undertaking fulfils this. Examples could include the provision of a service used by the local community that it would be difficult for them to obtain elsewhere, reduced charges for local groups, or the employment of local people. Please supply the number of people employed for the latter example.
- 12 Please supply any other information you feel will help us to consider your application. This could for example include any action you take to help the environment, or how any relief awarded will be used to benefit the community. We are also interested in seeing evidence of self-help. This could include special promotions, advertising of services, or extended opening hours.

Supporting documents

Item	Guidance
Supporting Documents	If the business does not have any of the required documents please state this next to the item concerned. Sufficient reason may avoid your application being prejudiced by the non-supply of documents.
Declaration	Failure to complete this section will result in the application being rejected and returned to you.

Rural settlements. National non-domestic rates rural rate relief

Parish

Appleford-on-Thames
Appleton with Eaton

Ardington
Ashbury

Baulking
Besselsleigh
Blewbury
Bourton
Buckland

Buscot
Charney Bassett
Childrey
Chilton
Coleshill
Compton Beauchamp
(Including Knighton)
Cumnor

Denchworth
Drayton
East Challow
East Hanney
East Hendred
Eaton Hastings
Fernham
Frilford
Fyfield & Tubney

Garford
Goosey
Great Coxwell

Rural Settlement

Appleford-on-Thames
Appleton Village
Eaton

Ardington
Ashbury Village
Ashdown Park
Idstone
Kingston Winslow

Baulking
Besselsleigh
Blewbury
Bourton
Buckland Village
Gainfield

Buscot
Charney Bassett
Childrey
Chilton
Coleshill
Compton Beauchamp
(Including Knighton)
Cumnor Village
Dean Court

Farmoor
Swinford
Denchworth
Drayton
East Challow
East Hanney
East Hendred
Eaton Hastings

Fernham
Frilford
Fyfield
Netherton
Tubney

Garford
Goosey
Great Coxwell

Harwell	Harwell International Business Centre Harwell Village Rowstock
Hatford	Hatford
Hinton Waldrist	Hinton Waldrist
Kingston Lisle	Kingston Lisle
Letcombe Bassett	Letcombe Bassett
Letcombe Regis	Letcombe Regis
Little Coxwell	Little Coxwell
Littleworth	Littleworth
Lockinge	Lockinge
Longcot	Longcot
Longworth	Longworth North (Includes Village) Longworth South
Lyford	Lyford
Marcham	Gozzards Ford Marcham Village
Milton	Milton Heights/Hill Milton Park Milton Village
Pusey	Pusey
Radley	Caravan Parks at Radley Large Wood Lower Radley Radley Village
Shellingford	Shellingford
South Hinksey	South Hinksey
Sparsholt	Sparsholt Village Westcot Village
St Helen Without	Cothill Dry Sandford
Stanford in the Vale	Shippon Stanford in the Vale
Steventon	Steventon
Sunningwell	Bayworth Boars Hill Sunningwell Village
Sutton Courtenay	Sutton Courtenay
Uffington	Uffington
Upton	Upton
Watchfield	Watchfield
West Challow	West Challow
West Hanney	West Hanney
West Hendred	Ginge (East & West) West Hendred Village
Woolstone	Woolstone
Wootton	Wootton
Wytham	Wytham