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Allerdale Borough Council
 Allerdale House
 Workington
 CA14 3YJ



Tel; 0303 123 1702
 E-mail; revenues@allerdale.gov.uk

Please complete in **BLOCK CAPITALS** and **BLACK INK**

Rural Rate Relief Scheme for Village Shops, Food Stores, Post Offices, Public Houses, Petrol Stations and Other Rural Businesses

Guidance notes

Schedule 1 of the Local Government and Rating Act 1997, the Non-Domestic Rating (Public Houses and Petrol Filling Stations) (England) Order 2001 and the Rating (Former Agricultural Premises and Rural Shops) Act 2001 allow local authorities to grant relief from National Non-Domestic Rates for certain rural post offices, general stores, food stores, public houses and petrol filling stations.

If you wish to apply for this relief please complete this application form and email it to revenues@allerdale.gov.uk or post it to Allerdale Borough Council, Allerdale House, Workington, CA14 3YJ

There are two types of relief available;

- 1) 100% Rural Rate Relief is available to a business of a type shown above which satisfies all of the following conditions;
 - i) It must be situated in a rural settlement. A list of all the settlements which have been designated for this purpose is on our website www.allerdale.gov.uk
 - ii) It must be the only such general store, food store, post office, public house* or petrol filling station in that settlement.
 - iii) The rateable value must not exceed £8,500 for general stores, food stores and post offices, or £12,500 for public houses and petrol filling stations.
 - iv) In the case of a general store, the business must be concerned wholly or mainly with the sale of food and general household goods.
 - v) In the case of a food store the premises don't qualify if the store sells mainly confectionery, or if it sells mainly hot food for catering (e.g. fish and chips). All such qualifying food stores in a settlement are eligible to apply, as long as the rateable value is no more than £8,500.
- * A "public house" is defined in the above order as "premises for which a justices on-licence (within the meaning of the Licensing Act 1964, other than a part IV licence within the meaning of that Act) is in force.

Any general store, food store, post office, public house or petrol filling station which satisfies the above conditions automatically qualifies for a 100% reduction in their rates bill.

One of the statutory conditions which has been used in drawing up the Rural Settlement List is that the population of the settlement concerned does not exceed 3,000.

It is envisaged that if a rural settlement contains one general store and a separate post office, both premises would qualify for relief provided they both meet all the qualifying conditions.

2. Discretionary Relief

The Council may grant up to 100% discretionary relief to any other rural business. The conditions for this type of relief are;

- i) It must be situated in a rural settlement.
- ii) The rateable value must not exceed £16,500.
- iii) The business must be used for purposes which are benefit to the local community.
- iv) It must be reasonable for such relief to be given having regard to the interests of the Council taxpayers, who will have to bear the cost of any relief given.

Guidance notes continued/

All Discretionary Relief applications must be accompanied by the last 2 years full audited accounts, and will be determined by the Head of Financial Services, who reserves the right to seek further information to assist in the decision making process.

Each application will be considered on its own merits.

Applications will normally be effective from the start of the financial year in which they are made, and will be regularly reviewed. Applications for the previous financial year must be made during the first six months of the current year.

To be completed by all applicants;

Name of Ratepayer	
Account Reference (as shown on your bill)	
Address of the premises for which you are seeking relief	

Section A

To be completed by applicants for 100% Rural Rate Relief (i.e. General Stores, Food Stores, Post Offices, Public Houses and Petrol Stations only).

a) Rateable value of the premises	£
b) Is the Post Office, General Store, Public House or Petrol Station the only such business in the rural settlement?	Yes / No
c) If the business is a General Store, does trade consist wholly or mainly of the sale of food and general household goods?	Yes / No

Declaration

I wish to apply for 100% Rural Rate Relief on the above property. The answers I have been given above are correct to the best of my belief and knowledge.

Signed	
Name in Block Capitals	
Capacity in which signed	Date

Section B.

To be completed by applicants for Discretionary Relief

Please give a full description of the nature of business carried out on the premises (please enclose copies of your full audited accounts for the last 2 years).	
Does your business encourage community spirit?	Yes / No

<p>If yes, in what way would the fabric of the community suffer if your business did not exist?</p>			
<p>Is your business the only business providing such a service to the rural settlement?</p>			<p>Yes / No</p>
<p>Is your business regularly used by all or most of the residents in the settlement?</p>			<p>Yes / No</p>
<p>Please give your best estimate of the proportion of your trade which is with customers from outside the settlement, i.e. expressed as an approximate percentage</p>			<p>%</p>
<p>Please say why you think it is reasonable for the Council to give relief on your premises having regard to the interest of the Council Taxpayers, who will have to contribute to the cost of any relief given.</p>			
<p>If there are any other factors you would like the Council to consider as part of your application please give details.</p>			

<p>Declaration</p>			
<p>I wish to apply for Discretionary Relief from rates on the above property. The answers I have been given above are correct to the best of my belief and knowledge. I have enclosed copies of my full audited accounts for the last 2 years.</p>			
<p>Signed</p>			
<p>Name in Block Capitals</p>			
<p>Capacity in which signed</p>		<p>Date</p>	

<p>Additional space if required</p>
<p></p>

Data Protection: Allerdale Borough Council takes your privacy seriously and your data will be used to provide you with the services you request. It will be processed in accordance with the General Data Protection Regulations (GDPR) and prevailing UK data protection legislation. We may share your data with partner organisations where necessary to provide you with the services requested, or where we are legally required to do so. Failure to provide the necessary information may mean we are unable to provide you with the service you require. We will not use your data for marketing purposes unless we have gained your consent to do so. You have a number of rights in relation to your data. If you want to exercise any of these rights then you can do so by contacting the Information Governance and Data Protection Officer, Allerdale House, Workington, Cumbria, CA14 3YJ (tel: 0303 123 1702 email: foi@allerdale.gov.uk) or by using the Individuals' Rights form on our website. For further information please see the Privacy Notice and individuals' Rights section at www.allerdale.uk. If you are dissatisfied with the way we have processed your data you may contact the Information Commissioner's Office at www.ico.org.uk