



**NON-DOMESTIC RATES -
REDUCTION OR REMISSION OF RATES ON THE GROUNDS OF HARDSHIP**

RE:

Section 49 of the Local Government Finance Act 1988 gives the council the discretion to reduce or remit the payment of rates where:

- (i) it is satisfied that the ratepayer would sustain hardship if it did not do so; **and**
- (ii) it is reasonable for the council to do so having regard to the interests of local council tax payers.

Upon receipt of your application, provided you have answered all of the questions and have attached the necessary documentary evidence, the application will be reviewed.

If you require any assistance in completing this form, please call our Non-Domestic Rate Helpline on 020 8583 5708.

**APPLICATION FORM FOR
REDUCTION OR REMISSION OF BUSINESS RATES ON THE GROUNDS OF
HARDSHIP**

PLEASE COMPLETE IN BLACK INK

Account Number:

(You will find this on the rate demand)

Ratepayer's Name:

Address of Rated Premises:

Correspondence Address:

(if different)

Owner details:

Description of Rated Premises:

(You will find this on the rate demand)

Rateable Value:

(You will find this on the rate demand)

PLEASE ANSWER ALL OF THE FOLLOWING QUESTIONS AS FULLY AS POSSIBLE

If a question does not apply, write "not applicable" in the space provided for your answer – do not leave any answer spaces blank.

Trading status

1. The business is/was a **sole trader / partnership / limited company** (delete as appropriate)

2. Full name(s) of the ratepayer(s) NOTE: If a partnership, list all partners

3. Trading name of the business

4. Type of business

5. Is there another business similar to yours in the local community?

YES / NO

(delete as appropriate)

6. If yes, please provide details:

Name:

Address of premises:

7. Are you still trading? **YES / NO** If no, please give date trading ceased
(delete as appropriate)

8. Date that all stock & equipment were removed from the premises

9. Do you own the property? **YES / NO** If yes, please give date of purchase
(delete as appropriate)

10. If leasehold, date commenced and date ended or due to end

11. If lease has ended, how did it end? (eg. not renewed, repossessed, etc.)

12. How many employees are there in the business?

13. What is the potential reduction in employment prospects and the general amenities of the area if your Business were to close?

14. If leased or rented, please give name and address of the landlord/agent

15. Please give details of rent payable

£ **weekly / monthly / quarterly / annually** (delete as appropriate)

16. Are you in arrears with the rent? **YES / NO** If yes, please state amount **£**
(delete as appropriate)

You must supply documentary evidence of these arrears

17. If you have a mortgage on the premises, please provide the following details

Amount of mortgage **£** Date granted

Period of repayment: From To

Monthly repayment **£**

Are you in arrears with repayment? **YES / NO** If so, how much? **£**
(delete as appropriate)

You must supply documentary evidence of these payments and arrears

How is (or was) the business funded?

18. Personal capital invested (amount) £

19. Bank loans £ Monthly Repayment £

Period of repayment: From To
(If you had more than one bank loan, please provide details on a separate sheet)

20. Private loans £ Monthly Repayment £

Period of repayment: From To
(If you had more than one private loan, please provide details on a separate sheet)

21. Other investment / source of loan (please provide full details, including repayments, etc.)

If any of the loans described in questions 15, 16 & 17 are still outstanding, you must supply documentary evidence
22. Details of all debts owed by the business (eg. gas, electricity, telephone, rent, VAT, suppliers, etc)

You must supply up-to-date documentary evidence of these debts

23. A copy of audited accounts for the last two years MUST be enclosed with this form. Your application will not be processed without these accounts.

QUESTIONS 24-32 FOR COMPLETION BY SOLE TRADERS & PARTNERS ONLY

24. Please provide details of your savings, cash and share holdings, etc

You must supply up-to-date documentary evidence of these

25. Marital Status: Your age:

26. Details of dependants (eg. children - please state their age and circumstances)

27. Your Home Address

28. Is this address you have given in question 27 the marital home?

YES / NO

(delete as appropriate)

29. If you own your home, when did you buy it?

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Purchase price

£

Current market value

£

30. Do you own any other property? **YES / NO** If yes, please give details

(delete as appropriate)

31. Please provide details of any health problems which have affected you or your partner's ability to work

32. Please completed an expenditure form for yourself and your partner (attached)

Other information

33. What factors have affected your trade which have resulted in this application?

34. For what period do you wish this application to apply?

35. If you are still trading, do you intend to continue to trade?

YES / NO

(delete as appropriate)

36. Any other information that you wish to draw to the attention of the Panel?

DECLARATION

I confirm that all information given in this form is true to the best of my knowledge and belief. I understand if any information that I give is found to be inaccurate, my application will be disqualified.

Signature:

Date:

Name: (please print in block capitals)

Capacity in which signed: (please print in block capitals)

Daytime Telephone Number:

Email address:

Notes:

In August 1990 the Department of the Environment issued the following guidance on the circumstances in which relief might be offered to ratepayers, but the final decision is always entirely at the discretion of the council.

- (i) Although councils may adopt rules for the consideration of hardship cases, they should not adopt a blanket policy either to give or not to give relief; each case should be considered on its own merits;
- (ii) Reduction or remission of rates on grounds of hardship should be the exception rather than the rule;
- (iii) The test of 'hardship' need not be confined strictly to financial hardship; all relevant factors affecting the ability of a business to meet its liability for rates should be taken into account;
- (iv) 75% of the cost of any reduction or remittance of rates can be offset against the council's payment into the national non-domestic rate pool; 25% must be borne locally and met from the council's General Fund [which is supported by income from its council tax];
- (v) The 'interests' of council taxpayers in any area may go wider than direct 'financial' interests. For example, where the employment prospects in the area would be worsened by a company going out of business, or the amenities of an area might be reduced by, for instance, the loss of the only shop in a village; and
- (vi) Where the granting of relief would have an adverse effect on the financial interests of Council Taxpayers, the case for a reduction or remission of rates payable may still, on balance, outweigh the cost to Taxpayers.

In order that an informed decision may be reached, **it is important that:**

- (i) **every question in this form is answered as fully as possible** – if the question does not apply to you the please write "not applicable" in the space provided for your answer; **and**
- (ii) **documentary evidence of circumstances accompanies the completed form.**

If you do not answer the questions or evidence is not provided, then your application may not be considered.