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Business rates relief

Last Modified July 17, 2018



Additional business rates relief

Important statement about new reliefs available from 2017

In his budget the chancellor announced three new schemes of relief to support businesses,

- Supporting small businesses
- New business rate relief for pubs
- New discretionary relief scheme

Supporting small businesses and new business rate relief for pubs

Those businesses that meet the criteria are invited to claim.

We will send a simple application form along with a state aid declaration that will need to be signed by the rate payer.

Payment should be made in accordance with the current business rates bill until advised otherwise.

Business rates relief scheme (revaluation)

Claims will be invited from businesses which are facing an increase in their bills following revaluation and meet certain conditions.

When the council policy for 2018-19 is finalised, we will be contacting those businesses that meet the criteria and inviting them to claim.

Small business rate relief

This scheme (SBRR) exists to help a small business with their rate bill.

Qualifying businesses with a rateable value of less than £15,000 will be entitled to relief.

Those businesses with a rateable value of less than £12,000 will receive 100% relief, but if your business has a rateable value of between £12,000 and £15,000, the amount of relief will decrease on a sliding scale.

Where a business takes on an additional property the applicant will continue to receive SBRR on the original property for 12 months, but after 12 months the relief will end on both properties.

[Small business rate relief application form \[PDF 61KB\]](#)

You can apply using the application form and posting it to Blackpool Council's Business Rates team, PO Box 50, Town Hall, Corporation Street, Blackpool FY1 1NF or by emailing it to revenues@blackpool.gov.uk.

Charities

Registered charities which use premises for charitable purposes are entitled to 80% mandatory relief from rates. This includes charity shops, provided that the goods sold are wholly or mainly donated.

Empty property owned by a charity will be exempt providing the next use will be charitable.

Community amateur sports clubs

Sports clubs registered as community amateur sports clubs (CASC) with HMRC qualify for 80% mandatory relief. There is also potential for the council to award a 20% top up discretionary relief meaning no rates are payable. To apply for this relief you will need to send us proof of registration as a CASC registering as a community amateur sports club.

Discretionary relief to not for profit organisations

We may grant discretionary relief to sports and recreational clubs and organisations not established or conducted for profit. We consider each application on its own merits but our policy prescribes general levels of relief to ensure consistency.

Local discounts

The council has a general power to grant discretionary local discounts. Full details can be obtained on page 12 of the business rates discount policy. Local discounts may be subject to state aid limits.

[Discretionary discount policy \[PDF 682 KB\]](#)

Hardship relief

We have the discretion to give relief in special circumstances but we only consider applications for hardship relief in exceptional circumstances, for example, from rate payers whose business, if it was to cease trading, would have a detrimental effect on the local community. This is because part of the relief would be paid for by local council tax payers.

The government returns 50% of the relief granted to the council so, before we consider granting this relief, you must write to us giving reasons why we should grant relief, together with copies of the business's audited accounts, details of your financial circumstances and the reasons why you cannot pay your bill.

Empty rate

All empty properties with a rateable value above the threshold of £2,900 will be charged empty rates at 100% of the occupied rate.

In all cases there must be a minimum of 6 weeks occupation before a fresh exemption period can commence.

Part occupied relief

Section 44a of the Local Government Finance Act 1988 enables the council the discretion to grant relief on a property that is partly unoccupied, so long as this situation exists for a short time only.

Generally, it is intended for circumstances where there is phased occupation in or out of a property.

If you wish to apply for this relief, please [contact our business rates section to discuss](#).

If appropriate, the valuation officer will be asked to send us rateable value figures for both the occupied and unoccupied parts of the property which will enable us to work out the relief.

If part of your assessment is to stay unoccupied for the foreseeable future, in some cases, your property may be split into separate parts which will allow the liability to be divided between the occupied and unoccupied parts.

If the unoccupied part could be let separately, the valuation office may be asked to split the rating assessment.

Enterprise zone relief

From 1 April 2016 Blackpool Council is able to offer relief of up to £275,000 where a business moves to the Blackpool Airport Enterprise Zone before 31 March 2022.

Relief will be available, for up to 5 years, to new business moving to the enterprise zone, and it will be available to re-locating and

existing business in limited circumstance.

Further information is available at www.blackpoolez.com.

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