



Land &
Property
Services
Seirbhísí
Talún agus
Maoiné



Department of
Finance
An Roinn
Airgeadais
www.finance-ni.gov.uk

Small Business Rate Relief

The Small Business Rate Relief Scheme aims to support the growth and sustainability of small businesses in Northern Ireland. This fact sheet has been developed to answer some of the questions that you may have about the scheme.

If you require this fact sheet in a different language or format, please dial **0300 200 7801** (calls charged at local rate). Dial **18001 0300 200 7801** for Text Relay.

What is the Small Business Rate Relief Scheme?

The Small Business Rate Relief Scheme is a Northern Ireland Government initiative that provides some small business owners with rate relief.

Who is eligible?

Eligibility is based on the net annual value (NAV) of each business property. There are three levels of Small Business Rate Relief:

1. Business properties with a NAV of £2,000 or less
2. Business properties with a NAV of more than £2,000 but not more than £5,000; or
3. Business properties with a NAV of more than £5,000 but not more than £15,000.

How do I find out what my net annual value is?

Go to www.finance-ni.gov.uk/lps. The NAV of each property can be found by visiting the Valuation pages. Alternatively this information should be on your rate bill.

How much relief will I receive?

The amount of relief you receive will be dependent on the net annual value (NAV) of each of your properties:

1. Business properties with a NAV of £2,000 or less will receive a reduction of 50% relief
2. Those with a NAV of more than £2,000 but not more than £5,000 will receive 25% relief
3. While those with a NAV of more than £5,000 but not more than £15,000 will receive 20% relief

How do I apply?

There is no application procedure for the Small Business Rate Relief Scheme. Instead, relief will be applied automatically by Land & Property Services to all businesses that qualify. This will make sure that all who are eligible will receive the benefit of the rate relief immediately.

There may be occasions, due to data quality issues, when we may not have the relevant information to apply the relief automatically, or we may have awarded it when it is not due. If you think that you should have been awarded the relief, or you believe you have been awarded it in error, please contact Land & Property Services immediately by phoning **0300 200 7801**.

When will I receive the Small Business Rate Relief?

Qualifying businesses will receive the relief on their rates bill and each subsequent annual bill during the life of the scheme.

What sort of businesses qualify?

All business sectors are entitled. This is provided that the premises in question are within the net annual value limits.

LPS does not hold information on whether a business ratepayer is a commercial enterprise or other organisation. This means that as this relief is applied automatically, there will be business ratepayers who are not commercial undertakings (such as small clubs) who will be eligible.

There is special provision for small post offices and information about this scheme can be found online at www.nibusinessinfo.co.uk.

Are there any exclusions?

Properties that are unoccupied or partially unoccupied, ATMs, property used for the display of advertisements, car parks, sewage works, telecommunications masts and government buildings.

Multiples

If you occupy four or more premises (multiples) Small Business Rate Relief will not be awarded.

Double Reliefs

If you receive any of the following reliefs you will not receive Small Business Rate Relief with effect from 1st April 2013:

- Sport & Recreational Relief;
- Industrial Derating; or
- Freight & Transport Relief.

Contiguous Properties

The multiples exclusion will not apply where LPS are made aware that the properties are adjoining, are occupied by the same person and the cumulative net annual value is £15,000 or less.

In these cases the properties will be treated as a single property for the purposes of the multiple exclusion. If you feel that your properties fall into this category please contact us to discuss, otherwise you will be excluded from the scheme.

Why is NAV used?

It is much easier to administer, for ratepayers and government, than a scheme that is dependent on employment and turnover thresholds. It was decided to use the tried and tested criteria used in the rest of the UK namely NAV thresholds. This means that the scheme is really a small business premises relief scheme and because of this there will be small businesses that will not qualify.

Who do I contact for more information?

WRITE TO US AT:

Land & Property Services

Application Based
Rate Relief Team
Lanyon Plaza
7 Lanyon Place
Town Parks
BELFAST, BT1 3LP

VISIT OR TELEPHONE:

Visit

www.nibusinessinfo.co.uk/rates

Dial **0300 200 7801** (calls charged at local rate) and ask for the Application based Rate Relief Team

If outside UK, dial

+44 28 9067 5501

Text Relay

18001 0300 200 7801