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Business rates - reductions and reliefs



Last Modified May 14, 2019

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Small Business Rate Relief

From 1 April 2017 the qualifying thresholds for small business rates relief changed.

This means that the small business rate relief scheme provides a maximum of 100 per cent mandatory rate relief for properties with a rateable value up to £12,000, with relief declining on a sliding scale until, at a rateable value of £15,000, there is no entitlement.

- If you are occupying only one property with a rateable value of below £12,000 you would pay no rates at all;
- If you are occupying only one property with a rateable value of between £12,000 and £15,000 you would benefit from a discount on your bill;
- Eligible ratepayers with rateable values below £51,000 will have their bills calculated using the small business multiplier

Relief will only be available to businesses occupying one property in England, with a rateable value less than £15,000, or businesses with one main property and other additional properties in England, providing the additional properties have individual rateable values below £2,900 and the combined rateable value of all the properties is below £20,000. In such cases, relief will only be applied on your main property (i.e. the property with the highest rateable value).

If you are not claiming and think you may be eligible, contact us on 020 8207 7409 or  [download an application form now](#). (PDF, 121KB)

Transitional relief

new free community running event which we're hoping to launch in #Borehamwood and #PottersBar with @InspireAllUK and @kidsrunfree [ow.ly/vYxqF30qiZBL](https://www.ly/vYxqF30qiZBL)



3h

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Remember you can recycle newspapers, magazines, catalogues, directories, junk

After each revaluation there is a period of transition. No bill is allowed to increase or decrease by more than a set percentage. Any property with a large increase or decrease in its rateable value will therefore come under the transitional relief scheme, which has the effect of phasing in the valuation over a period of time.

If transitional relief applies to your rates bill, it will be applied automatically.

Empty properties

For the majority of commercial properties there is a maximum of three months' exemption from the payment of rates from the date the property becomes empty. If, after that period, the property remains empty, full rates will become payable.

Industrial properties that under previous law received full exemption from the payment of rates whilst empty (factories, warehouses and workshops) now only benefit from a maximum of up to six months' exemption. If after that period the property remains empty, full rates become payable.

There are full and unlimited exemptions applicable to unoccupied charitable properties and listed buildings, and full exemptions for unoccupied small properties with rateable values of less than £2,900.

Partly occupied property relief

A ratepayer is liable for the full non-domestic rate whether a property is wholly occupied or only partly occupied. Where a property is partly occupied for a short time, the local authority has discretion in certain cases to award relief in respect of the unoccupied part. Full details can be obtained from the business rates team on 020 8207 7409.

Charities and community amateur sports club relief

Charities registered Community Amateur Sports Clubs are entitled to an 80 per cent reduction in their bills where the property is wholly or mainly used for the charitable purposes of the charity (or of that and other charities) or for the purposes of the club (or of that and other clubs). We have the discretion to reduce the bill further and to grant relief to some other types of non-profit making bodies. Download an [application form](#) (PDF,

Rate relief for businesses in rural areas

Certain types of properties in a rural settlement with a population below 3,000 may be entitled to relief. The property must be wholly or partly within a designated area (under the Housing (Right to Acquire) (Designated Rural Areas in the East) Order 1997. It must be the only general store, the only post office or a food shop and have a rateable value of less than £8,500, or the only public house or the only petrol station and have a rateable value of less than £12,500. The property has to be occupied. An eligible ratepayer is entitled to relief at 100 per cent of the full charge for mandatory awards (from 1 April 2017 - in prior years 50 per cent applies). Full details can be obtained from the business rates team on 020 8207 7409.

Hardship relief

This discretionary relief can be granted if you are experiencing hardship and your business is considered to be important to the local community. Contact us on 020 8207 7409 for an application form.

Retail Discount

In order to support high street shops Government announced in the Budget on 29 October 2018 that it will provide a business rates Retail Discount scheme for occupied retail properties with a rateable value of less than £51,000 in each of the years 2019-20 and 2020-21.

The value of the discount will be 1/3rd of the bill and is applied after mandatory and other discretionary reliefs are applied to the account.

Which properties benefit from relief?

Properties that will benefit from the relief will be occupied hereditaments with a rateable value of less than £51,000, that are wholly or mainly being used as shops, restaurants, cafes and drinking establishments.

The table below details the properties that are could benefit from this relief:

	<ul style="list-style-type: none">Shops (such as: florists, bakers, butchers,
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<p>Hereditaments that are being used for the sale of goods</p>	<p>grocers, greengrocers, jewellers, stationers, off licences, chemists, newsagents, hardware stores, supermarkets, etc.)</p> <ul style="list-style-type: none"> ▪ Charity shops ▪ Opticians ▪ Post offices ▪ Furnishing shops/ display rooms (such as: carpet shops, double glazing, garage doors) ▪ Car/ caravan show rooms ▪ Second hand car lots ▪ Markets ▪ Petrol stations ▪ Garden centres ▪ Art galleries (where art is for sale/hire)
<p>Hereditaments that are being used for the provision of services</p>	<ul style="list-style-type: none"> ▪ Hair and beauty services (such as: hair dressers, nail bars, beauty salons, tanning shops, etc.) ▪ Shoe repairs/ key cutting ▪ Travel agents ▪ Ticket offices e.g. for theatre ▪ Dry cleaners ▪ Launderettes ▪ PC/ TV/ domestic appliance repair ▪ Funeral directors ▪ Photo processing ▪ Tool hire ▪ Car hire
<p>Hereditaments that are being used for the sale of food and / or drink</p>	<ul style="list-style-type: none"> ▪ Restaurants ▪ Takeaways ▪ Sandwich shops ▪ Coffee shops ▪ Pubs ▪ Bars

In order to qualify for the relief, the hereditament should be wholly or mainly used for the qualifying

purpose.

The following uses will **not** qualify for the relief:

Hereditaments that are being used for the provision of the following services	<ul style="list-style-type: none">▪ Financial services (e.g. banks, building societies, cash points, bureaux de change, payday lenders, betting shops, pawn brokers)▪ Other services (e.g. estate agents, letting agents, employment agencies)▪ Medical services (e.g. vets, dentists, doctors, osteopaths, chiropractors)▪ Professional services (e.g. solicitors, accountants, insurance agents/financial advisers, tutors)▪ Post office sorting offices
Hereditaments that are not reasonably accessible to visiting members of the public.	<ul style="list-style-type: none">▪ Cinemas▪ Theatres▪ Museums▪ Night clubs▪ Music venues

Value of Relief

The amount of relief granted is 1/3rd of the charge after the application of any mandatory and any other discretionary reliefs that are funded through section 31 grants.

Ratepayers that occupy more than one property will be entitled to relief for each of their eligible properties, subject to State Aid De Minimis limits.

State Aid

European Union regulates state funded support for businesses and there is a limit of the amount of aid that a company can receive up to €200,000 over a three year period.

We will need to establish that awarding this relief does not mean that this limit is breached.

Splits, mergers, and changes to existing hereditaments

The relief should be applied on a day to day basis using the formula set out above. A new hereditament created as a result of a split or merger during the financial year, or where there is a change of use, should be considered afresh for the relief on that day.

More Information

For more information and government guidance please see

 [Retail_Discount_Guidance](#) (PDF, 454KB)

[Comments, compliments and complaints form](#)

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