

Contents

Rural rate relief	2
How the rural rate relief is granted	2
General qualifying criteria	2
Mandatory relief qualifying criteria	2
General store definition	3
Public house definition	3
Petrol filling station definition	3
Food shop definition	4
Discretionary relief qualifying criteria	4
Application requirements	4
How rural rate relief applications are determined	4

Rural rate relief

From 1st April 1998 Government legislation provides for the only Post Office or the only General Store in a Rural Settlement with a population not exceeding 3,000 to be awarded 50% Mandatory Relief and the Council can consider Discretionary Relief in respect of the remaining 50%. In addition, the Council can grant up to 100% Discretionary Relief to any small rural business which is situated in a qualifying Rural Settlement and which is important to the local community.

From 5th April 2001 50% Mandatory Relief was extended to include the only Public House and the only Petrol Filling Station in a qualifying Rural Settlement and from 15th August 2001 50% Mandatory Relief was extended to include village food shops in a qualifying Rural Settlement.

In the Autumn Statement the Government confirmed that Rural Rate Relief will be doubled to 100% from 1st April 2017. Until the regulations are in place to award 100% Mandatory Relief the Council will use its discretionary powers to award 50% discretionary relief to ensure 100% relief is awarded to eligible businesses.

How the rural rate relief is granted

To be considered for Mandatory Relief and/or Discretionary Relief, the application form should be completed and returned. Mandatory Relief will normally be awarded each year whilst the qualifying criteria are met. Discretionary Relief will normally be granted as a percentage of the rates payable for a specific period, although an applicant for Discretionary Relief may re-apply in subsequent periods.

General qualifying criteria

The applicant must be liable to pay National Non-Domestic Rates to Mid Sussex District Council, the Rateable Value of the property at the beginning of the rating year concerned must not exceed a specified amount, and (except where the application relates to former agricultural premises) the business must be located in a qualifying Rural Settlement. A qualifying Rural Settlement must have a population not exceeding 3,000 and will usually be a village or hamlet. A list of qualifying Rural Settlements is available at the end of this page. This list generally covers all the rural area, except the whole of the Parishes of Cuckfield, Hassocks, Hurstpierpoint and Sayers Common, Lindfield and Worth.

Mandatory relief qualifying criteria

A. For a Post Office or General Store to be entitled to 50% Mandatory Relief (increased to 100% relief from 1st April 2017), all the following criteria must be met :-

1. The Rateable Value of the property must not exceed £8,500 (£7,000 prior to 1 April 2010).

2. The property must be used as a Post Office or a General Store (see below for definition), or both.
3. The property must be the only Post Office or the only General Store in the Rural Settlement.

B. For a Public House or Petrol Filling Station to be entitled to 50% Mandatory Relief (increased to 100% relief from 1st April 2017), all the following criteria must be met :-

1. The Rateable Value of the property must not exceed £12,500 (£10,500 prior to 1 April 2010).
2. The property must be used as a Public House (see below for definition) or a Petrol Filling Station (see below for definition)
3. The property must be the only Public House or the only Petrol Filling Station in the Rural Settlement.

C. For a village food shop to be entitled to 50% Mandatory Relief (to be increased to 100% relief from 1st April 2017), all the following criteria must be met :-

1. The Rateable Value of the property must not exceed £8,500 (£7,000 prior to 1 April 2010).
2. The property must be used as a shop selling mainly food (see below for definition).

General store definition

For the purposes of Rural Rate Relief, “General Store” means a business or trade which wholly or mainly sells by retail both food (other than confectionery) for human consumption and general household goods. Where there are two or more General Stores within the same Rural Settlement, none can qualify for Mandatory Relief on that basis, although if one of them functions as a Post Office or a Food Shop relief may be claimed independently on that ground. However, both a General Store and a Post Office in the same Rural Settlement will qualify for Mandatory Relief, provided that they both meet the criteria. Although a General Store or a Post Office may not meet the criteria for Mandatory Relief, they may still be eligible to apply for Discretionary Relief.

Public house definition

For the purposes of Rural Rate Relief, “Public House” means any premises as defined in the Licensing Act 2003 which has a premises licence authorising sale by retail of alcohol for consumption on the premises. In addition the premises must be used principally for retail sales of alcohol to members of the public for consumption on the premises, and sales must not be subject to the condition that buyers reside at or consume food on the premises.

Petrol filling station definition

For the purposes of Rural Rate Relief, “Petrol Filling Station” means premises where petrol or other automotive fuels are sold retail to the general public for fuelling motor vehicles intended or adapted for use on roads

Food shop definition

For the purpose of Rural Rate Relief, “Food Shop” means a trade or business consisting wholly or mainly of the sale by retail of food for human consumption (excluding confectionery and catering – in this context catering means any supply of food for consumption on the premises on which it is supplied and any supply of hot food for consumption off the premises). Thus, this definition may also include shops which sell mainly household foods and which may partly also sell hot take away food or food consumed on the premises. But shops whose main business is a restaurant, tea room, take-away, or confectionery sales are not Food Shops and so will not qualify for Mandatory Relief.

Discretionary relief qualifying criteria

The Council will use its discretionary powers to grant 50% Discretionary Relief in respect of any property which qualifies for 50% Mandatory Relief until the regulations to award 100% mandatory relief are in place.

The Council may also grant up to 100% Discretionary Relief to any rural business provided that all of the following criteria are met:-

1. The property is located in a qualifying Rural Settlement.
2. The Rateable Value of the property does not exceed £16,500 (£14,000 prior to 1 April 2010) at the beginning of the rating year concerned.
3. The property is occupied by a business that benefits the local community.
4. It is reasonable for the Council to grant relief having regard to the interests of persons liable to pay the Council Tax set by it.

Discretionary Relief is not limited to any particular type of business. Applicants will be expected to demonstrate that their business is important to the maintenance of village life.

Application requirements

The following information will be required in support of an application for Rural Rate Relief:-

1. A completed Application Form.
2. Any other information that may be requested in individual cases

How rural rate relief applications are determined

Each application for Mandatory Relief will be considered having regard to the statutory provisions. Each application for Discretionary Relief will be considered on

its merits in accordance with Government guidelines and the Council's approved scheme.

How rural rate relief applications are determined

The qualifying rural settlements in the district of Mid Sussex are:-

- Albourne
- Ansty and Staplefield
- Ardingly
- Ashhurst Wood
- Balcombe
- Bolney
- Fulking
- Horsted Keynes
- Lindfield Rural
- Poynings
- Pyecombe
- Slaugham
- Turners Hill
- Twineham
- West Hoathly

Applications for rural rate relief

Please apply by

- Completing an online form on our [Rate Relief page](#)
- Contacting the Revenues Team on 01444 477564 or by email to revenue@midsussex.gov.uk

Please note: Information will only be kept in accordance with the General Data Protection Regulation and the Data Protection Act 2018. Mid Sussex District Council will not supply information to any other organisation or individual except to the extent permitted by law in carrying out any of its functions.

Please refer to our privacy notice on our website at <https://www.midsussex.gov.uk/about-us/privacy-notice> for further details.