

SBBS Worked Examples

Note: These worked examples do not include interactions with transitional relief schemes which are covered in the Transitional Relief Worked Examples.

Example 1

Ratepayer is liable for rates on one property.
RV in 2023-24 is £10,000.

Gross liability = $10,000 \times 0.498 = £4,980$.

As the rateable value is less than £12,000, then 100% relief is awarded.

Bill in 2023-24 = £0.

Example 2

Ratepayer is liable for rates on one property.
RV in 2023-24 is £14,000.

Gross liability = $£14,000 \times 0.498 = £6,972$

As the rateable value is between £12,001 and £15,000, then relief percentage is calculated according to the following formula: $100 - (75 \times (1 - \frac{(15000 - RV)}{3000}))$

Relief percentage = $100 - (75 \times (1 - \frac{(15000 - 14000)}{3000}))$

Relief percentage = $100 - (75 \times (1 - 0.33333...))$

Relief percentage = $100 - 50$

Relief percentage = 50

$£6,972 \times 50\% = £3,486$

Bill in 2023-24 = $£6,972 - £3,486 = £3,486$

Example 3

Ratepayer is liable for rates on one property.
RV in 2023-24 is £16,000.

Gross liability = $£16,000 \times 0.498 = £7,968$

As the rateable value is greater than £15,000, then the relief percentage is calculated according to the following formula: $25 \times (\frac{(20000 - RV)}{5000})$

Relief percentage = $25 \times (\frac{(20000 - 16000)}{5000})$

Relief percentage = 25×0.8

Relief percentage = 20%

$£7,968 \times 20\% = £1,593.60$

Bill in 2023-24 = $£7,968 - £1,593.60 = £6,374.40$

Example 4

Ratepayer is liable for rates on one property.
RV in 2023-24 is £25,000.

Gross liability = $25,000 \times 0.498 = £12,450$.

As the rateable value is greater than £20,000, no relief is awarded.

Bill in 2023-24 = £12,450.

Example 5

Ratepayer is liable for rates on more than one property, but the cumulative rateable value does not exceed £12,000.

RV for the individual property in 2023-24 is £10,000.

Gross liability = $10,000 \times 0.498 = £4,980$.

As the cumulative rateable value is less than £12,000, then 100% relief is awarded.

Bill in 2023-24 = £0.

Example 6

Ratepayer is liable for rates on more than one property, and the cumulative rateable value exceeds £12,000, but does not exceed £35,000.

RV for the individual property in 2023-24 is £14,000.

Gross liability = $£14,000 \times 0.498 = £6,972$

As the cumulative rateable value is between £12,001 and £35,000 and the individual rateable value does not exceed £15,000, 25% relief is awarded.

$£6,972 \times 25\% = £1,743$

Bill in 2023-24 = $£6,972 - £1,743 = £5,229$

Example 7

Ratepayer is liable for rates on more than one property, and the cumulative rateable value exceeds £12,000, but does not exceed £35,000.

RV in 2023-24 is £16,000.

Gross liability = $£16,000 \times 0.498 = £7,968$

As the rateable value is between £15,001 and £20,000, then the relief percentage is calculated according to the following formula: $25 \times \left(\frac{(20000 - RV)}{5000} \right)$

$$\text{Relief percentage} = 25 \times \left(\frac{20000 - 16000}{5000} \right)$$

$$\text{Relief percentage} = 25 \times 0.8$$

$$\text{Relief percentage} = 20\%$$

$$£7,968 \times 20\% = £1,593.60$$

$$\text{Bill in 2023-24} = £7,968 - £1,593.60 = £6,374.40$$

Example 8

Ratepayer is liable for rates on more than one property, and the cumulative rateable value is greater than £35,000.

RV in 2023-24 is £10,000.

$$\text{Gross liability} = 10,000 \times 0.498 = £4,980.$$

As the cumulative rateable value is greater than £35,000, then no relief is awarded.

$$\text{Bill in 2023-24} = £4,980.$$