

# Your Non Domestic Rates

## Na Reataichean Neo-Dhachaigheil Agad

1 April 2011 -  
31 March 2012



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We hold a register of people who are visually impaired. To have your name added to this register or to request this booklet and further information/application forms regarding Non Domestic Rates in an alternative format e.g. **Large print**, braille, computer disk or suitable language please contact the Non Domestic Rates Team on 01463 702984.

# Introduction

## Ro-ràdh

This booklet has been prepared by The Highland Council to help answer your questions about your rates bill for 2011/12.

### Change of Circumstances Atharrachadh Suidheachaidh

## Change of ownership, tenancy or occupancy? Have you vacated or moved into a property? PLEASE MAKE SURE YOU TELL US

Changes should be notified immediately in writing to:

- Non Domestic Rates Team, Exchequer Section, PO Box 5650, Inverness, IV3 5YX; or
- Email us at: [nondomesticrates@highland.gov.uk](mailto:nondomesticrates@highland.gov.uk)  
(Please DO NOT send personal or sensitive information to this email address); or
- You can telephone the Non Domestic Rates Team for assistance and advice on **01463 702984**.

Alternatively you can access a change of circumstances form on the Council's website: [www.highland.gov.uk/nondomesticrates](http://www.highland.gov.uk/nondomesticrates) click on 'How to contact us'.

### Appeals - Improper Assessment Ath-thagraidhean - Measadh Mearachdach

Appeals on the grounds that rates levied have been incorrectly calculated or applied must be submitted in writing within 28 days from the date of your original Non Domestic Rates bill. You must clearly set out the reasons for appeal and send your written appeal to the Non Domestic Rates Team, PO Box 5650, Inverness IV3 5YX.

### Does the Council set my Non Domestic Rates? Am bi a' Chomhairle a' suidheachadh nan Reataichean Neo-dhachaigheil agam?

No. Since 1990, Non Domestic Rates, or business rates, have been controlled by the Government. Rates due are calculated by two factors. One is the **rateable value** and the other is the '**multiplier**' also known as the 'rate poundage'.

**The Highland Council's** role is to bill and collect the rates, administer rate relief and pay the collected rates over to the Scottish Government. For 2010/2011, we expect to pay £94.5 million to the central pool. We get around £87.7 million back to help run local services.

# Ways To Pay Your Non Domestic Rates

## Dòighean Gus Do Reataichean

## Neo-dhachaigheil A Phàigheadh

If you choose to pay by Direct Debit, you can pay your Non Domestic Rates by 10 monthly instalments, by lump sum payment in October or by 2 instalments (August and November).

Those that pay by Direct Debit receive a bill showing amounts which we will collect from their account safe in the knowledge that a set amount will be collected each period. You give us your details only once and every year we will do the rest. Paying by Direct Debit means that you won't have to queue to make payments and you won't be in danger of falling into arrears. Our full range of Direct Debit payment options is as follows:

- Lump sum payment on 1 October;
- Instalments on 1 August and 1 November; or
- 10 monthly instalments ending in February on 1<sup>st</sup>, 15<sup>th</sup> or 28<sup>th</sup> of the month.

If you would like to pay by Direct Debit, please contact the Non Domestic Rates Team on 01463 702984. Please have your bank account number, sort code and account holder details to hand so that we can set up your Direct Debit over the telephone. Alternatively complete the mandate enclosed with your bill or download it from the Council's website at: [www.highland.gov.uk/nondomesticrates](http://www.highland.gov.uk/nondomesticrates) click on 'Payment of rates'.

Your completed mandate should be returned without delay to the:  
**Non Domestic Rates Team,**  
**PO Box 5650,**  
**Inverness, IV3 5YX.**



From 1 April 2011, you can also pay your Non Domestic Rates at more than 300 outlets throughout the Highlands which are displaying the PayPoint and Payzone logos and at any Post Office. **Your chosen outlet will be able to**



**advise whether they accept payment by cheque. Please take your bar coded Non Domestic Rates bill with you when making payment.**

Please be aware that from this date you will NOT be able to pay by cash or cheque at a Service Point or make cheque payment by post, although you will continue to be able to pay by debit or credit card. As a result of the new arrangements, the Headquarters cash office on Glenurquhart Road, Inverness, closed permanently on 31 March 2011.

You may also pay your Non Domestic Rates by using one of the following payment methods:

- Debit or Credit Card via **[www.highland.gov.uk/onlinepayments](http://www.highland.gov.uk/onlinepayments)**; in person at a Service Point; or by telephoning our Customer Services Centre on 0845 602 4232. Credit card payments are subject to a 2% surcharge.
- Tele-Banking; Standing Order; Bank Credit Transfer; Online Banking.
- Directly into the Council's Rates account by BACS or CHAPS (The Council's Bank Account Number is 20000601 and sort code is 82-70-13.)

**Remember to always quote your payment reference number when making payments.**

If you are thinking about starting up or expanding your business, think Business Gateway. We provide practical advice and support for new and growing businesses, with services including:



business gateway  
slighe gnothachais

- **One-to-one consultation with an adviser.**  
Make an appointment in one of our seven Highland offices.
- **Start-up and growth workshops.**  
Topics include e-commerce, business finance, employment law and customer care.
- **Specialist advice.**  
Speak to a specialist about your specific sector or discipline.
- **Access to loan finance.**  
We can advise you on sources of finance, and how you can apply for this finance.
- **National enquiry service.**  
The national team can provide resources and data relevant to all sectors and industries.

To find out how Business Gateway can help your business, visit **[www.bgateway.com](http://www.bgateway.com)** or contact your local office on **01463 713889**.

# About Non Domestic Rates

## Mu dheidhinn Reataichean

### Neo-dhachaigheil

Non Domestic Rates, also known as business rates, are collected by local authorities and are a form of local taxation which requires those who occupy non domestic properties to contribute towards the cost of local services. The rates are pooled by the Scottish Government and redistributed to local authorities according to the number of people living in that area. These monies, together with revenue from council tax payers, revenue support grants provided by Government and certain other sums, are used to pay for the services provided by The Highland Council.

#### Rateable Value

##### Luachadh Reataichean

The Scottish Assessors give non domestic property in Scotland a rateable value, which is a legally-defined valuation of a property, broadly based on an analysis of annual rental values. The Assessor compares a range of property information and studies the rental market in depth to ensure that rateable valuations are accurate, consistent and reflect the individual characteristics of each property. Further information on the principles of valuation and practice notes which will help explain how the rateable value for your property(ies) have been set, can be accessed via the Assessors' website at:

[www.saa.gov.uk](http://www.saa.gov.uk)

The search facility at [www.saa.gov.uk](http://www.saa.gov.uk) also provides details of rateable values for non domestic properties in Scotland. The rateable value is also shown on your Non Domestic Rates bill and a list of rateable values for The Highland Council area is available at Council Headquarters, Glenurquhart Road, Inverness, IV3 5NX.

#### Revaluation 2010

##### Ath-luachadh 2010

Every five years non domestic properties are assessed and given new rateable values. The current revaluation came into effect on 1 April 2010 which means non domestic properties had their rateable values reassessed based on a valuation date of 1 April 2008. Revaluation is about a fair distribution of the burden of taxation.

The key purpose of revaluation is to update rateable values of non domestic properties to reflect more up to date rental levels. This provides for a closer, fairer link between property values and the amount of rates paid by individual ratepayers. There was no change for some properties whereas the majority of non domestic properties have a new rateable value from 1 April 2010.

## What if I Disagree with my Rateable Value? Dè mura h-eil mi ag Aontachadh leis an Luachadh Reataichean agam?

You can appeal to the Assessor if:

- you believe that your rateable value is wrong;
- the Assessor changes your rateable value;
- there is a material change in circumstances which you believe affects the value of the property, for example a change in the property's physical state or use; a physical change in locality; or a change in the use of the neighbouring property;
- you are a new owner/tenant/occupier of a property. **Your appeal must be made within 6 months of acquiring an interest in the property.**

For new properties and changed values, the appellant must adhere to the time limits as detailed on the valuation notice. **The ratepayer must continue to pay the rates as billed by The Highland Council while an appeal is being considered.** Rates overpaid following any successful appeal are credited to another account or refunded. Interest may also be payable in certain circumstances. Interest calculations and refunds are undertaken by The Highland Council's Non Domestic Rates Team.

Before employing an adviser to assist with an appeal, the appellant should be satisfied that the adviser has the necessary knowledge and expertise, as well as appropriate indemnity insurance. Members of the Royal Institution of Chartered Surveyors (RICS – [www.rics.org.uk](http://www.rics.org.uk)) and the Institute of Revenues, Rating and Valuation (IRRV – [www.irrv.org.uk](http://www.irrv.org.uk)) are regulated by rules of professional conduct designed to protect the public from misconduct.

**Remember, no matter how persuasive the individual may be, no one can guarantee reductions in rateable value.**

### Contact details for the Assessor in Highland

The Assessor operates independently from the Council and can be contacted as follows:

- **Inverness Area**, Moray House, 16-18 Bank Street, Inverness, IV1 1QY  
Tel: 01463 703340 Fax: 01463 703301
- **Ross & Cromarty, Sutherland Areas**,  
Robertson House, Green Hill Street, Dingwall, IV15 9QR  
Tel: 01349 863260 Fax: 01349 865942
- **Nairn, Badenoch & Strathspey, Lochaber, Skye & Lochalsh Areas**,  
Moray House, 16-18 Bank Street, Inverness, IV1 1QY  
Tel: 01463 703320 Fax: 01463 703301
- **Caithness Area**, 3A Bridge Street, Wick, KW1 4AG  
Tel: 01955 602251 Fax: 01955 603982

## How is my Bill Calculated?

### Ciamar a tha mo Chunntas air Obrachadh a-mach?

You pay rates based on a proportion of your rateable value; this percentage is set annually by Scottish Ministers and is called the poundage. The Scottish Government has committed that the poundage in Scotland will not rise above the equivalent English rate for the lifetime of this Government.

The poundage rate for Scotland in 2011/12 is 42.6 pence. Larger properties in 2011/12 (rateable value in excess of £35,000) will pay a poundage supplement of 0.7 pence, which contributes towards the cost of the Small Business Bonus Scheme.

To calculate the rates bill for each property, The Highland Council multiplies the rateable value of your property by the “poundage” which is sometimes referred to as the “multiplier”. For example, a property with a rateable value of £28,000, which is not due relief, will be liable for a rates bill of £11,928 for financial year 2011/12 (£28,000 x 42.6 pence).

## Recovery Procedure

### Modh Ath-bhuannachaidh

Payment of non domestic rates should be made as per the instalments detailed on your rates bill. If you fail to maintain the instalments for the current financial year, recovery action will be taken. If you receive a Final Notice you will no longer be able to pay by instalments and full settlement of your bill will be required within 14 days. After the 14 day period, any balance remaining on your account will progress to Summary Warrant with the addition of a 10% statutory penalty for late payment. Debts on warrant may be passed to the Sheriff Officer for enforcement with the addition of collection costs and fees.

## It's YOUR Business

- How would you cope if your offices were flooded?
- Would important work be lost if you experienced a lengthy power cut?
- What will happen if half of your workforce went down with flu over several weeks?
- Following any serious accident or disruption could your business be up and running quickly?
- Could you do your job and meet the needs of your clients and customers or would your business be seriously damaged?

To find the answers you should visit the **Business Continuity** advice at [www.bgateway.com](http://www.bgateway.com) or call **0845 609 6611**.

# Rating Relief

## Faochadh Reataichean

The Highland Council administers relief from Non Domestic Rates.  
For further advice and information, please contact:

- **Non Domestic Rates Team, Exchequer Section, PO Box 5650, Inverness, IV3 5YX**
- Tel: **01463 702984** Fax: **01463 702468**
- Email: **nondomesticrates@highland.gov.uk**  
(Please DO NOT send personal or sensitive information to this email address).
- Alternatively application forms are available on the Council's website:  
**www.highland.gov.uk/nondomesticrates** click on 'Relief and remission'.

**The following pages provide examples of the types of available relief and is not exhaustive.**

### Small Business Bonus Scheme Sgeama Bònas Ghnothachasan Beaga

The Scheme provides relief to ratepayers with properties in Scotland with a combined rateable value of £18,000 or less. In addition, this Scheme has been expanded since April 2010, which means that where the cumulative rateable value of a ratepayer's properties falls between £18,001 and £25,000, the Scheme will offer 25% relief to individual properties with a rateable value of £18,000 or less.

The Scheme provides the following relief from 1 April 2010:

<b>Combined rateable value of all non domestic properties in Scotland</b>	<b>2010/11</b>	<b>2011/12</b>
Up to £10,000	100%	100%
£10,001 to £12,000	50%	50%
£12,001 to £18,000	25%	25%
Upper limit for cumulative rateable value £25,000*	25%	25%

\* This will allow a ratepayer with 2 or more properties with a cumulative rateable value of between £18,001 and £25,000 to qualify for relief at 25% on individual properties with a rateable value of £18,000 or less.

**Relief can still be claimed for prior financial years - apply now if you haven't claimed your entitlement.**

## Renewable Energy Relief

### Faochadh Lùth So-ùrachaidh

A new targeted relief from 1 April 2010 for renewable energy producers where the qualifying criteria are met - offering discounts of up to 100% - will support these producers' central role in the climate change agenda and promote expansion of the sector. This relief will operate under State Aid de minimis rules.

Rateable Value	Percentage Relief (%)
£145,000 or less	100
More than £145,000 but not exceeding £430,000	50
More than £430,000 but not exceeding £860,000	25
More than £860,000 but not exceeding £4,000,000	10
More than £4,000,000	2.5

## Rural Rate Relief

### Faochadh Reataichean Dùthchail

Certain types of properties in a rural settlement with a population below 3,000 may be entitled to relief. Thresholds of rural rate relief are detailed below:

	Thresholds 2009/10	Thresholds 2010/11	Thresholds 2011/12
Shop, general store or Post Office	£7,000	£8,500	£8,500
Petrol filling station or sole, singly owned pub	£10,500	£12,750	£12,750

To qualify, these properties must also be occupied and an eligible ratepayer is entitled to relief at 50% of the full charge. The Highland Council has discretion to give further relief on the remaining bill.

The Highland Council can also give relief on certain other occupied property in a rural settlement where the rateable value is less than £17,000.

## Statutory Exemption for Churches, Chapels and Church Halls

### Saoradh Reachdail airson Eaglaisean, Seapailean is Tallaichean Eaglais

Full exemption of rates can be awarded for properties occupied by religious bodies providing it is used for the purposes of that body and no profit is derived from any other use.

## **Disabled Relief**

### **Faochadh Chiorramach**

Up to 100% relief can be awarded for properties occupied by organisations where their activities are related to the residential care or training of disabled persons.

## **Non-Profit Making Organisations Relief**

### **Faochadh Bhuidhnean Gun Phrothaid**

The Highland Council has discretion to give relief to premises occupied by non-profit making organisations and clubs for activities related to education, social welfare, science, literature or the fine arts and community halls.

## **Empty Property Relief**

### **Faochadh Thogalaichean Falamh**

100% mandatory rates relief can be granted to properties which are empty for the first 3 months with 50% discount available thereafter. However, for some properties such as industrial and listed buildings and properties with rateable values of less than **£1,700** there are no rates to pay even after the first 3 months.

## **Partly Occupied Property Relief**

### **Faochadh Thogalaichean Air Am Pàirt Chleachdadh**

Where part of a property is unoccupied and will remain so for a short time only, The Highland Council may request the Assessor to apportion rates between the occupied and unoccupied parts. Relief is available on the unoccupied part providing other conditions are satisfied.

## **Hardship Relief**

### **Faochadh Cruadail**

The Highland Council has discretion to give relief in special circumstances.

## **Charity and Registered Community Amateur Sports Club Relief**

### **Faochadh Carthannais is Chlubaichean Clàraichte Spòrs Coimhearsnachd**

Where your organisation is a registered charity, listed on the register maintained by the Office of the Scottish Charity Regulator (OSCR), or has a tax exemption certificate and the property occupied by your organisation is used “wholly or mainly for charitable purposes”, you may be entitled to 80% mandatory rates relief. The Highland Council will determine whether a property is being used “wholly or mainly for charitable purposes” and has discretionary powers to top up this relief to 100%. The same levels of mandatory and discretionary relief are available to registered community amateur sports clubs. Eligible licensed sports clubs can qualify for 80% mandatory relief.

# Help Us To Help You

## Cuidich Sinn Gus Do Chuideachadh

Pay your Non Domestic Rates by



**DIRECT  
Debit**

The Highland Council

PO Box 5650, Inverness, IV3 5YX

## The Non Domestic Rates Team

Exchequer Section, PO Box 5650, Inverness, IV3 5YX

Tel: 01463 702984

Fax: 01463 702468

Email: [nondomesticrates@highland.gov.uk](mailto:nondomesticrates@highland.gov.uk)

Website: [www.highland.gov.uk/nondomesticrates](http://www.highland.gov.uk/nondomesticrates)

