

# Your Non Domestic Rates fact sheet

## Duilleag fiosrachaidh nan Reataichean Gnothachais agaibh

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What are Non Domestic Rates and how are they calculated?

Dè a th' ann an Reataichean Gnothachais agus ciamar athaiad air an obrachadh a-mach?

1<sup>st</sup> April 2025 - 31<sup>st</sup> March 2026

# What are Non Domestic Rates and how are they calculated?

## Dè ath'ann an Reataichean Gnothachais agus ciamar a tha iad air an obrachadh a-mach?

Non Domestic Rates, also known as business rates, 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. These monies, together with revenue from council tax payers, general revenue grants provided by Government and certain other sums, are used to pay for the services provided by The Highland Council.

### Does the Council set my Non Domestic Rates?

Non Domestic Rates are 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 and administer rate relief.

### How is my Bill Calculated?

You pay rates based on your rateable value; this multiplier is issued annually by the Scottish Government and is called the poundage.

The poundage rate for Scotland in 2025/26 is 49.8 pence.

For properties with rateable values up to £51,000 the poundage is 49.8p

For properties with rateable values between £51,001 and £100,000 the poundage is 55.4p

For properties with rateable values greater than £100,001 the poundage is 56.8p

For example, a property with a rateable value of £65,000, which is not due relief, will be liable for a rates bill of £36,010.00 for the financial year 2025/26 ( $65,000 \times 55.4p$ ).

## Appeals - Improper Assessment

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 appealing and send your written appeal to the Non Domestic Rates Team. Please note that rates remain payable pending settlement of any appeal.

Write to: **Non Domestic Rates Team, PO Box 5650, Inverness IV3 5YX** or email **nondomesticrates@highland.gov.uk**

## Assessor and Rateable Values

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 arrange 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 has been set, can be accessed via the Assessors' website.

Assessors' Website: **[www.saa.gov.uk](http://www.saa.gov.uk)**

This website also provides details of rateable values for non domestic properties in Scotland. The rateable value is also shown on your Non Domestic Rates bill.

## What if I Disagree with my Rateable Value?

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 issued by the Assessor. 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 rates 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) and the Institute of Revenues, Rating and Valuation (IRRV) are regulated by rules of professional conduct designed to protect the public from misconduct.

RICS website: [www.rics.org.uk](http://www.rics.org.uk)

IRRV website: [www.irrv.org.uk](http://www.irrv.org.uk)

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

## Contact details for the Assessor in the Highlands

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

### **Inverness Nairn Badenoch & Strathspey**

### **Lochaber Skye & Lochalsh Ross &**

### **Cromarty Sutherland**

Moray House, 16-18 Bank Street, Inverness, IV1 1QY

Phone: 01463 575395

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

### **Caithness Area**

3A Bridge Street, Wick, KW14AG

Phone: 01955 602251

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

## Help us to help you

Pay your Non Domestic Rates charges by direct debit, phone us today on

**01463 702984**

Remember to have  
your bank account  
number, sort code  
and details of the  
account holders  
ready.



Around 5,000  
customers in the  
Highlands already  
pay their Non  
Domestic Rates by  
Direct Debit.

We hold an Equalities Register of people who have particular needs e.g. visual impairment. To have your name added to this Register or to request this fact sheet and further information/ application forms regarding Non Domestic Rates in an alternative format e.g. Large print, braille, audio or suitable language, please

contact the Non Domestic Rates Team.



[nondomesticrates@highland.gov.uk](mailto:nondomesticrates@highland.gov.uk) 01463 702984

Non Domestic Rates Team,  
PO Box 5650, Inverness IV3 5YX

