

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 a tha iad air an obrachadh a-mach?

1st April 2019 - 31st March 2020

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

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. 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?

No. Since 1990, Non Domestic Rates, also known as 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 and administer rate relief.

How is my Bill Calculated?

You pay rates based on a proportion of your rateable value; this percentage is set annually by Scottish Government and is called the poundage.

The poundage rate for Scotland in 2019/20 is 49.0 pence. Larger properties in 2019/20 (rateable value in excess of £51,000) will pay a poundage supplement of 2.6 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 £13,720.00 for financial year 2019/20 (£28,000 x 49.0 pence).

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 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(s) for your property has been set, can be accessed via the Assessors' website.

Assessors' Website: **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 and a list of rateable values for The Highland Council area is available at Council Headquarters.

Address: **The Highland Council Headquarters, Glenurquhart Road, Inverness, IV3 5NX**

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 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**

IRRV website: **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 Area

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

Phone: 01463 703340

Email: assessor@highland.gov.uk

Ross & Cromarty, Sutherland Areas

Robertson House, Green Hill Street, Dingwall,
 IV15 9QR

Phone: 01349 863260

Email: assessor@highland.gov.uk

Nairn, Badenoch & Strathspey, Lochaber, Skye & Lochalsh Areas

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

Phone: 01463 703320

Email: assessor@highland.gov.uk

Caithness Area

3A Bridge Street, Wick, KW1 4AG

Phone: 01955 602251

Email: 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, sortcode 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. →



www.highland.gov.uk



nondomesticrates@highland.gov.uk



01463 702984



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