

Instruction to your Bank or Building Society to pay by Direct Debit

Please fill in the whole form using a ball point pen and send it to:

Non-Domestic Rates
Revenues and Customer Services
PO Box 5650
Inverness
IV3 5YX

Name(s) of Account Holder(s)

Bank/Building Society account number

Branch Sort Code

Name and full postal address of your Bank or Building Society

To: The Manager Bank/Building Society

Address

Postcode

Rates Payment Reference Number

Service User Number

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This is not part of the instruction to your Bank or Building Society.

To be completed by Ratepayer

I wish to pay by (please tick one box)

1 lump sum payment on the 1st Oct

OR

2 instalments, half on 1st Aug and balance on 1st Nov

OR

12 monthly instalments on the 28th of the month (ending in March)

OR

10 Monthly instalments on the 1st or 15th or 28th of the month (ending in February)

Please Note: If your request is received too late to begin your first instalment in May, we will divide the amount due over the remaining months.

Instruction to your Bank or Building Society

Please pay The Highland Council Direct Debits from the account detailed in this Instruction subject to the safeguards assured by the Direct Debit Guarantee. I understand that this Instruction may remain with The Highland Council and, if so, details will be passed electronically to my Bank/Building Society.

Signature(s)

Date

Banks and Building Societies may not accept Direct Debit Instructions from some types of account

This guarantee should be detached and retained by the payer

Rates Payment Reference Number

The Direct Debit Guarantee



- This Guarantee is offered by all banks and building societies that accept instructions to pay Direct Debits.
- If there are any changes to the amount, date or frequency of your Direct Debit The Highland Council will notify you 10 working days in advance of your account being debited or as otherwise agreed. If you request The Highland Council to collect a payment, confirmation of the amount and date will be given to you at the time of therequest.
- If an error is made in the payment of your Direct Debit by The Highland Council or your bank or building society you are entitled to a full and immediate refund of the amount paid from your bank or building society.
 - If you receive a refund you are not entitled to, you must pay it back when The Highland Council asks you to.
- You can cancel a Direct Debit at any time by simply contacting your bank or building society. Written confirmation may be required. Please also notify us.

Change of ownership, tenancy or occupancy? Have you vacated or moved into a property?

Changes should be notified immediately in writing by downloading a Change of Circumstances Form from the Council's website at: www.highland.gov.uk/nondomesticrates. Please submit your completed and signed form to:

Non Domestic Rates Team, Revenues & Customer Services, PO Box 5650, Inverness, IV3 5YX.

Alternatively you may wish to write to us at the above address or email: nondomesticrates@highland.gov.uk. To protect the security of your data, please do not send personal or sensitive information to this email address.

For advice and information please telephone: 01463 702984.

Non Domestic Rates Small Business Bonus Scheme

Are you paying too much rates?

You could receive up to 100% relief on your business rates. If you have business properties in Scotland with a combined rateable value of £35,000 or less you could qualify for relief at the following levels:

Combined rateable value of all business properties in Scotland	Percentage of Relief for 2019/20
Up to £15,000	100%
£15,001 to £18,000	25%
More than £18,000 and up to £35,000*	25% for each property with a RV of £18,000 or under
*on each individual property with the rateable value of £18,000 or less	

It's not too late to apply for relief in respect of prior financial years. If you have not already done so, and you consider you meet the qualifying conditions you can apply online at: www.highland.gov.uk/sbbs or alternatively contact the Rates Team on telephone: 01463 702984.

Pay by Direct Debit over 12 instalments

You can choose to pay your rates by 12 monthly instalments on the 28th of the month, ending on the 28th March. The option is available to Direct Debit payers.

Further information and relief application forms can be found at: www.highland.gov.uk/nondomesticrates. Alternatively, please contact the Rates Team as detailed in the 'Contact Section' on the front of your bill.

Information Fact Sheets

Fact sheets covering various aspects of non-domestic rates such as calculation of non-domestic rates, up to date relief information and ways to pay are available from our website: www.highland.gov.uk/nondomesticrates or by contacting us on 01463 702984.

New Information for 2019/20

Transitional Relief - the transitional relief scheme is continuing into 2019/20 for eligible hospitality sector property with a rateable value not exceeding £1,500,000. As per The Non Domestic Rates (Transitional Relief) Amendment (Scotland) Regulations 2019, the increase in gross liability from 2016/17 to 2019/20 is capped at 52.7%. If the increase in your gross rates liability from 2016/17 to 2019/20 is less than 52.7% you will not qualify for transitional relief in 2019/20.

Please note that you need to reapply for transitional relief in 2019/20. Reapplication is necessary as we require all applicants to complete a state aid declaration. You can reapply at: www.highland.gov.uk/transitionalrelief. New applications can only be considered from 1 April 2019 onwards.

Renewable Energy Relief – 60% relief is available for qualifying Hydro schemes. **If you have previously qualified for relief please note that reapplication is necessary for 2019/20** as we require all applicants to complete a state aid declaration. Application forms and further information can be found at: www.highland.gov.uk/businessratesdiscounts.

Information on state aid can be found at: www.gov.scot/publications/state-aid-guidance/

New and Improved Property Relief – New and improved relief is continuing into 2019/20. Please contact the Rates Team for further information.

New Fibre Regulations – relief is available to any provider of new fibre infrastructure for telecommunication. Relief is for a ten year period to 2029. To qualify the new fibre infrastructure must be separately entered in the valuation roll.

Further information on reliefs and changes to legislation can be found at: www.highland.gov.uk/nondomesticrates

Application forms for other reliefs, for example, small business bonus are available at: www.highland.gov.uk/businessratesdiscounts

Alternatively please contact the Rates Team by emailing: nondomesticrates@highland.gov.uk or by telephoning: 01463 702984.