

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

Please complete and email to [nondomesticrates@highland.gov.uk](mailto:nondomesticrates@highland.gov.uk)  
Alternatively you can post it to the address below:

Non-Domestic Rates  
PO Box 5650  
Inverness  
IV3 5YX

Service User Number

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Name(s) of Account Holder(s)


Bank/Building Society account number

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Branch Sort Code

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Name and full postal address of your Bank or Building Society

To: The Manager	Bank/Building Society
Address	
Postcode	

Rates Payment Reference 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 May   
OR

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

OR 10 monthly instalments on 1<sup>st</sup>  15<sup>th</sup>  28<sup>th</sup>   
(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

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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	<h2>The Direct Debit Guarantee</h2> 
<table border="1"><tr><td> </td></tr></table>	
<ul style="list-style-type: none"> <li>This Guarantee is offered by all banks and building societies that accept instructions to pay Direct Debits.</li> <li>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 the request.</li> <li>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. <ul style="list-style-type: none"> <li>- If you receive a refund you are not entitled to, you must pay it back when The Highland Council asks you to.</li> </ul> </li> <li>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.</li> </ul>	

## 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](http://www.highland.gov.uk/nondomesticrates). Please submit your completed and signed form to:

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

Alternatively you may wish to write to us at the above address or email: [nondomesticrates@highland.gov.uk](mailto: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 depending on the rateable value of your property or properties. Further information is available here: [www.highland.gov.uk/sbbs](http://www.highland.gov.uk/sbbs)

### **Information for 2026/27**

#### **2026/27 poundages**

The Scottish Government's non domestic rates poundages for 2026/27 are:

Rateable values up to and including £51,000	48.1p
Rateable values between £51,001 and £100,000	53.5p
Rateable values over £100,000	54.8p

Detailed information about rating reliefs can be found on our website here: <https://www.highland.gov.uk/businessratesdiscounts>