Non-Domestic Rates
Non-Domestic Rates, or business rates, collected by local authorities are the way that those who occupy non-domestic property contribute towards the cost of local services. Under the business rates retention arrangements introduced from 1st April 2013, we keep a proportion of the business rates paid locally. The money, together with revenue from council taxpayers, locally generated income and grants from central government, is used to pay for the services provided by us in your area. Further information about the business rates system, may be obtained at: [gov.uk/introduction-to-business-rates](http://gov.uk/introduction-to-business-rates) and on our website.

Business Rates Instalments
Payment of business rate bills is automatically set on a 10-monthly cycle. However, the Government has put in place regulations that allow you to require us to enable payments to be made through 12 monthly instalments. If you wish to take up this offer, you should contact us as soon as possible.

National Non-Domestic Rating Multiplier
We work out the business rates bill for a property by multiplying the rateable value of the property by the appropriate non-domestic multiplier. There are two multipliers: the national non-domestic rating multiplier and the small business non-domestic rating multiplier. The Government sets the multipliers for each financial year, except in the City of London where special arrangements apply.

If you occupy a property with a rateable value which does not exceed £50,999 (and you are not entitled to certain other mandatory relief[s] or liable for unoccupied property rates), your bill is calculated using the lower small business non-domestic rating multiplier, rather than the national non-domestic rating multiplier.

The multiplier for a financial year is based on the previous year’s multiplier adjusted to reflect the Consumer Price Index (CPI) inflation figure for the September prior to the billing year. The current multipliers are shown on the front of your bill.

Rateable Value
Apart from properties that are exempt from business rates, each non-domestic property has a rateable value which is set by the Valuation Office Agency (VOA), an agency of Her Majesty’s Revenue and Customs. They compile and maintain a full list of all rateable values, available at [gov.uk/voa](http://gov.uk/voa). The rateable value of your property is shown on the front of your bill. This broadly represents the yearly rent the property could have been let for on the open market on a particular date specified in legislation. For the current rating list, this date was set as 1st April 2015.

The VOA may alter the valuation if circumstances change. You (and certain others who have an interest in the property) can also check and challenge the valuation shown in the list if you believe it is wrong.

Further information about the grounds on which challenges may be made and the process for doing so can be found at: [gov.uk/guidance/how-to-check-your-rateable-value-is-correct](http://gov.uk/guidance/how-to-check-your-rateable-value-is-correct)
Revaluations
All non-domestic property rateable values are reassessed at revaluations. The most recent revaluation took effect from 1st April 2017. Revaluations ensure that business rates bills are up-to-date and more accurately reflect current rental values and relative changes in rents. Frequent revaluations ensure the system continues to be responsive to changing economic conditions.

Business Rate Reliefs
Depending on individual circumstances, you may be eligible for a rate relief (i.e. a reduction in your business rates bill). There are a range of available reliefs. Some of the permanent reliefs are set out overleaf but temporary reliefs are often introduced by the Government at Budgets. You should contact us for details on the latest availability of business rates reliefs and advice on whether you may qualify. Further detail on reliefs is also provided at gov.uk/introduction-to-business-rates and on our website.

Small Business Rate Relief
If your sole or main property has a rateable value which does not exceed an amount set out in regulations, you may receive partial tapered relief up to a specified upper threshold. The relevant thresholds for relief are set out in regulations and can be obtained from us or at gov.uk/introduction-to-business-rates.

Generally, this percentage reduction (relief) is only available to you if you occupy either—
(a) one property, or
(b) one main property and other additional properties providing those additional properties each have a rateable value which does not exceed the limit set in regulations.

The aggregate rateable value of all the properties mentioned in (b), must also not exceed an amount set in regulations. If you take on an additional property which would normally have meant the loss of small business rate relief, you will be allowed to keep that relief for a fixed additional period. Full details on the relevant limits in relation to second properties and the current period for which you may continue to receive relief after taking on an additional property can be obtained from us or at gov.uk/introduction-to-business-rates.

Certain changes in circumstances will need to be notified to us by you. The changes which should be notified are—
(a) the property falls vacant,
(b) you take up occupation of an additional property, and/or
(c) an increase in the rateable value of a property occupied by you in an area other than our area.

Charity and Community Amateur Sports Club Relief
Charities and registered Community Amateur Sports Clubs are entitled to 80% relief where the property is occupied by the charity or the club and is wholly or mainly used for the charitable purposes of the charity (or of that and other charities), or for the purposes of the club (or of that and other clubs).

We have discretion to give further relief on the remaining bill. Full details can be obtained from us.

Unoccupied Property Rate Relief
Business rates are generally payable in respect of unoccupied non-domestic property. However, they are generally not payable for the first three months a property is empty. This is extended to six months in the
case of certain other properties (for example industrial
premises or listed buildings). Full details on exemptions
can be obtained from us or at [gov.uk/apply-for-
business-rate-relief].

**Transitional Rate Relief**

At a revaluation, some ratepayers will see reductions
or no change in their bill whereas some ratepayers will
see increases.

Transitional relief schemes are introduced at each
revaluation to help those facing increases. This relief
has been funded by limiting the reduction in bills
for those who have benefitted from the revaluation.
Transitional relief is applied automatically to bills.
Further information about transitional arrangements
and other reliefs may be obtained from us or from [gov.
uk/introduction-to-business-rates].

**Rate Relief for Businesses in Rural Areas**

Certain types of properties in a rural settlement with a
population below 3,000 may be entitled to relief. The
property must be the only general store, the only post
office or a food shop and have a rateable value of less
than £8,500, or the only public house or the only petrol
station and have a rateable value of less than £12,500.
The property has to be occupied. You are entitled to
relief at 100% of the full charge (50% being mandatory
relief and 50% centrally funded discretionary relief).

**Local Discounts**

We have a general power to grant discretionary
local discounts and to give hardship relief in specific
circumstances. Full details can be obtained from us.

**State Aid**

The award of discretionary reliefs is considered likely
to amount to State Aid. However, it will be State Aid
compliant where it is provided in accordance with the
De Minimis Regulations EC 1407/2013. The De Minimis
Regulations allow an undertaking to receive up to
EUR 200,000 ‘de minimis’ aid over a rolling three-year
period. If you are receiving, or have received, any ‘de
minimis’ aid granted during the current or two previous
financial years (from any source), you should inform us
immediately with details of the aid received.

**Rating Advisers**

You do not have to be represented in discussions
about your rateable value or your rates bill. However,
if you do wish to be represented you should be aware
that members of the Royal Institution of Chartered
Surveyors (RICS - website [rics.org](https://rics.org)) and the Institute
of Revenues, Rating and Valuation (IRRV - website
[irrv.org.uk](https://irrv.org.uk)) are qualified and are regulated by rules
of professional conduct designed to protect the
public from misconduct. Before you employ a rating
adviser or company you should check that they have
the necessary knowledge and expertise, as well as
appropriate indemnity insurance. Take great care and,
if necessary, seek further advice before entering into
any contract.

**Information Supplied with Demand Notices**

Information relating to the relevant and previous
financial years in regard to the gross expenditure of the
council is available at [west-norfolk.gov.uk/downloads/
hard copy is available on request by writing to us or
calling us on 01553 616200.