

# NON DOMESTIC RATES INFORMATION LEAFLET

The following information is intended only as a guide. Any person requiring further detailed information may obtain assistance by telephoning or writing to the Council offices shown on the Non Domestic Rates Demand Notice.

Non Domestic Rates represent charges on the occupancy of lands and heritages in the Valuation Roll. Charges are levied in the terms of the Local Government (Scotland) Act 1947 (as amended).

## **Change in Occupancy**

If you have sold, given up the lease or are no longer responsible for the premises, please telephone 01698 403213 or write with the details to the Revenues Team at the address shown on your Demand Notice.

## **Valuation Appeals**

All questions regarding the valuation of lands and heritages should be directed to the Assessor at North Stand, Cadzow Avenue, Hamilton, ML3 0LU. Telephone number is 01698 476000.

In terms with section 9 of the Local Government (Scotland) Act 1975 (substituted by section 12 of the Local Government Act 1998), payment **should not be withheld** pending the outcome of any appeal.

## **Improper Assessment**

Appeals on the ground of improper assessment must be submitted in writing within 29 days of receipt of the demand notice. The appeals should be submitted in writing to the Head of Financial Solutions, PO Box 9060, Civic Centre, Motherwell, ML1 1SH. Such an appeal would require to show that the rate levied by the Council had been incorrectly calculated or applied.

In terms with section 9 of the Local Government (Scotland) Act 1975 (substituted by section 12 of the Local Government Act 1988), payment **should not be withheld** pending the outcome of any appeal.

## **WHEN TO PAY**

Rates are payable by 10 monthly instalments (Local Government (Scotland) Act 1975 Section 8). Any person liable to pay rates for a year who has not after the expiry of 6 months (i.e. 30 September) paid an amount equal at least to the sum of 4 monthly instalments is liable to pay the rates in full for the year or as the case may be, the balance of the year forthwith. After the expiry of 6 months should the rates payable be in arrears by not less than 2 monthly instalments then the balance of rates shall be payable forthwith.

## **STATUTORY ADDITION FOR NON-PAYMENT**

In terms of section 247 of the Local Government (Scotland) Act 1947 a statutory addition of 10% on rates outstanding will be charged after the necessary legal steps have been taken.

## **ADDITIONAL FEES INCURRED DUE TO NON-PAYMENT**

The Authority is not liable for any collection fees you may incur through action by external agencies in pursuit of outstanding business rates.

Should you consider that you may be entitled to any of the reliefs listed overleaf, please contact the Revenues Team as soon as possible.

## **HOW TO PAY**

The Demand notice offers one method of payment based on your previous payment history (where applicable). Alternatively, rates are payable over 10 months, May to February, by the following methods: - Direct Debit, Bacs, Chaps, Internet, 24 hour Digital Payment Hotline, Cheque or Cash.

For further information, see the back of your rates notice or contact the Revenues Team on 01698 403213.

# ABATEMENTS, REBATES AND RELIEFS

## IMPORTANT NOTICE

### **Mandatory Relief**

Registered charities may be entitled to both mandatory and discretionary relief of rates up to 100% of their rates liability. Charitable organisations etc are entitled to 80% Mandatory Relief in terms of Section 4 (2) and (8) of the Local Government (Financial Provisions etc.) (Scotland) Act 1962. Organisations already entitled to this relief will find details of the amount afforded on their demand notice.

### **Discretionary Relief**

Similarly, organisations which qualified for Discretionary Relief in terms of section 4(5) of the 1962 Act and the Council's policy will find the details for the amount afforded on their demand notice.

### **Sports, Theatre, Arts, Clubs etc.**

Relief of rates up to a maximum of 100% of rate liability. Licensed Sports clubs are able to claim for discretionary relief and any relief granted will be based on the turnover of the club.

### **Disabled Persons Relief**

Relief of rates can be granted in terms of the Rating (Disabled Persons) Act 1978. Relief may be awarded to properties, in certain circumstances, that are wholly or mainly utilised for the provision of residential accommodation for persons suffering from illness or the provision of facilities for training individuals with disabilities.

### **Empty Property Relief**

The authority can grant (after receipt of the relevant application form) remission of rates on a non-domestic property which is unoccupied. Generally, the whole of the property has to be completely unoccupied to qualify. The amount of relief awarded is based on the property and not the ratepayer. Therefore, if you are a new occupier claiming for empty property relief, and the previous occupier has also claimed for empty relief, this may affect the amount of relief you will be awarded.

### **Fresh Start Relief**

From 1 April 2018, if a property (with a rateable value of less than £65,000) has been empty for over 6 months and, is then occupied, the new occupant may be entitled to claim 100% relief for up to 12 months.

N.B. Depending on the amount of interest charged, payday lenders may not be eligible for this type of relief.

### **Day Nursery Relief**

100% relief of rates may be available to properties wholly or mainly used as a day nursery, within the meaning of section 135 of the Education (Scotland) Act 1980 and, who also provide day care of children as defined in paragraph 13 of schedule 12 of the Public Services Reform (Scotland) Act 2010. Further information regarding the qualifying criteria can be obtained from the Revenues Team. The relief can be claimed from 1 April 2018 to 31 March 2021.

### **New and Improved Properties**

From 1 April 2018 certain new properties first entered in the valuation roll, the ratepayer may receive 100% rate relief. In addition, for certain property improvements relief may be awarded to any increase in charges due to an increase in the rateable value.

### **Part Empty (Industrial properties only)**

This type of relief can be claimed for a period of in excess of 1 month but no more than 3 months. In terms with Council policy only industrial subjects are able to apply for this type of relief.

### **Enterprise Zone**

Legislation has been extended to allow for Biocity, North Lanarkshire to be classed as an enterprise zone. The relief can be claimed from 1 April 2016 to 31 March 2020, however, the property has to be occupied and used by a company involved in life sciences e.g. industrial biotechnology, medical technologies etc.

### **Small Business Bonus Scheme – 2019/2020 eligibility criteria**

Businesses with a combined rateable value (all properties in Scotland) of £35,000 or less may qualify from between 25% to 100% rates relief (N.B. Each property must have an individual rateable value of £18,000 or less).

N.B. Depending on the amount of interest charged, Payday lenders may not be eligible for this type of relief.

The additional cost of the scheme will be met by the Scottish Government. Larger businesses will continue to make a small contribution towards the scheme by a supplement on the rate poundage, for all subjects with a rateable value above £51,000. In 2019/2020 this supplement will be 2.6p on the rate poundage of 49p.

Applications forms for all of the above relief schemes can be obtained by phoning 01698 403213 or by emailing [businessrates@northlan.gov.uk](mailto:businessrates@northlan.gov.uk)

Further information can also be obtained by accessing the Scottish Government website at <https://www.mygov.scot/business-rates-relief/>