

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.

Contact details for the Revenues Team are –

Telephone: 01698 403213
Email: businessrates@northlan.gov.uk

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).

For the rating year 2024/2025 there are 3 different tax rates,

Basic Poundage Rate:	0.498	
Intermediate Poundage Rate:	0.545	Paid by businesses with a rateable value between £51,001 and £100,000
Higher Poundage Rate:	0.559	Paid by businesses with a rateable value more than £100,000

Change in Occupancy

If you have sold, given up the lease or are no longer responsible for the premises, please telephone 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 Assessor's Office Lanarkshire Valuation Joint Board, David Dale House, 45 John Street, Blantyre G72 0AA. Telephone number is 01698 476000. Email: assessor@lanarkshire-vjb.gov.uk

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 Chief Officer (Finance), 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), as amended by The Non-Domestic Rates (Scotland) Act 2020.

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.

RECOVERY

In terms with Section 8A of the Local Government (Scotland) Act 1975, as amended by The Non-Domestic Rates (Scotland) Act 2020 with effect from 1 April 2021. If you fail to pay your instalments as detailed on your rates notice you will be issued with a Reminder Notice. The Reminder Notice will detail the instalment arrears and the balance due. Payment of the instalment arrears is due within seven days from the date of issue.

Failure to pay the arrears detailed on the Reminder Notice in full will result in further recovery action after a further 7 days. You will lose the right to pay your rates account in instalments.

After you have lost the right to pay by instalments we will apply to a Sheriff Court for a Summary Warrant and 10% costs will be added to the balance of your account and it may be passed to a firm of Sheriff Officers for collection.

If you pay the amount shown on the reminder within the 7 day period you should note that you are entitled to only TWO reminders in any year (i.e. from the 1st of April to the following 31st March).

Where two reminders have been issued during a financial year and a further instalment is unpaid, application will be made to the Sheriff for a Summary Warrant for recovery of the FULL balance, and the sum due by you will be increased by 10% and passed to a firm of Sheriff Officers for collection.

Where there are arrears for the current year on closed accounts as you have not paid the remaining balance as detailed on your non domestic rates notice then a Final Notice will be issued.

If the FULL balance detailed on the Final Notice is not paid in full within 14 days application will be made to the Sheriff for a Summary Warrant for recovery of the balance, and the sum due by you will be increased by 10% and passed to a firm of Sheriff Officers for collection.

Where there are arrears of non domestic rates for earlier recovery years and the balance has not been paid in full by the due date detailed on your rates notice, a Final Notice will be issued.

If the FULL balance detailed on the Final Notice is not paid in full within 14 days application will be made to the Sheriff for a Summary Warrant for recovery of the balance, and the sum due by you will be increased by 10% and passed to a firm of Sheriff Officers for collection.

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, please contact the Revenues Team as soon as possible.

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 2024, if a property (with a rateable value of less than £100,000) 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.

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

Biocity, at Newhouse in North Lanarkshire, is classed as an enterprise area. As such, relief can be claimed for occupied properties used by a company involved in life sciences e.g. industrial biotechnology, medical technologies etc. From 1 April 2024 the percentage of relief awarded will vary between 1.7% to 66.7% relief, dependent upon the rateable value of the property.

From 1 April 2025 the percentage of relief awarded will reduce again, from 0.8% to 33.3%

Small Business Bonus Scheme – 2024/2025 eligibility criteria

Businesses with a combined rateable value (all properties in Scotland) of £35,000 or less may qualify for rates relief (N.B. Each property must have an individual rateable value of £20,000 or less). The property has to be occupied to qualify for this relief.

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.

Retail, hospitality and leisure businesses

From 1 April 2020 Retail, hospitality and leisure businesses were, subject to meeting the qualifying criteria, awarded 100% rates relief to 31 March 2021. An application form was not required.

From 1 April 2021 any Retail, hospitality and leisure businesses that were, subject to meeting the qualifying criteria, entitled to this relief were required to complete an application form. 100% rates relief could be awarded for the period 1 April 2021 to 31 March 2022.

From 1 April 2022 any Retail, hospitality and leisure businesses that were, subject to meeting the qualifying criteria, entitled to this relief were required to complete an application form. 50% rates relief could be awarded for the period 1 April 2022 to 30 June 2022. The relief is capped at £27,500 per ratepayer.

The property has to be occupied to qualify for this relief. Properties that have closed temporarily due to the government's coronavirus advice will be treated as occupied.

How to apply for reliefs

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/**](https://www.mygov.scot/business-rates-relief/)

You can also access information on how non domestic rates are calculated at [**https://www.mygov.scot/non-domestic-rates-guidance/**](https://www.mygov.scot/non-domestic-rates-guidance/)

AUDIT SCOTLAND NATIONAL FRAUD INITIATIVE

North Lanarkshire Council is participating in the Audit Scotland National Fraud Initiative, a data matching exercise which involves sharing data between public and private sector bodies to prevent and detect fraud. Further information is available at [National Fraud Initiative \(NFI\) | North Lanarkshire Council](#) or the Audit Scotland's website (www.audit-scotland.gov.uk).

Non-Domestic Rates and your information

The Council is under an obligation to manage public funds properly.

Accordingly information that you provide the Council will be used to ensure all sums due to the Council are paid timeously.

The information may also be used to prevent and detect fraud. It is possible that this information may be shared for the same purposes with public bodies, including Councils and other organisations which handle public funds.

Further information can be obtained from the Council's website.

For information on how we process your data, please view our privacy and cookies policies.

<http://www.northlanarkshire.gov.uk/privacy>

PRIVACY NOTICE

Who we are?

North Lanarkshire Council is a local authority established under the Local Government etc. (Scotland) Act 1994. Its head office is located at Civic Centre, Windmillhill Street, Motherwell, ML1 1AB and you can contact our data protection officer by post at this address or by email at DataProtection@northlan.gov.uk

Why may we require your personal information and what do we do with it?

In order to administer non-domestic rates bills and determine for instance eligibility for non-domestic rates reliefs, we may require personal information relevant to your non-domestic property.

We may also use your information, as required, to verify your identity, contact you by post, email or telephone and to maintain our records.

In order to increase transparency around the use of public funds for non-domestic rates relief awards, information associated with the awarding of the non-domestic rates reliefs will be published on the local authority's website. This information may include the liability holder (company or sole trader name), non-domestic property information (including relevant property reference numbers), the date of the relief award, type of relief award, gross bill and net bill.

This information may also be analysed internally to help us improve our services.

This data sharing is in accordance with our Information Use and Privacy Policy and covered in our full privacy statement on our website. It also forms part of our requirements in line with our Records Management Plan approved in terms of the Public Records (Scotland) Act 2011.

Legal basis for using your information

You can find more details about this on our website at www.northlanarkshire.gov.uk. Processing your personal information may be necessary for the awarding of the relief. If you do not provide us with the information we have asked for then we may not be able to provide this service to you.

Who do we share your information with?

We are legally obliged to safeguard public funds so we are required to verify and check your details internally for fraud prevention. We may share this information with other public bodies (and also receive information from these other bodies) for fraud-checking purposes. We are also legally obliged to share certain data with other public bodies, such as other local authorities or Her Majesty's Revenue and Customs and will do so where the law requires this. In order to meet our legal obligations and to promote openness & transparency around the use of public funds and the awarding of non-domestic rates reliefs, relief recipients should be aware that the details of all relief awards will be published on the Local Authority website.

We will also generally comply with requests for specific information from other regulatory and law enforcement bodies where this is necessary and appropriate. Your information is also analysed internally to help us improve our services. This data sharing is in accordance with our Information Use and Privacy Policy and covered in our full privacy statement on our website. It also forms part of our requirements in line with our Records Management Plan approved in terms of the Public Records (Scotland) Act 2011.

Your information will be shared with the Scottish Government for the purposes of analysis. This data-sharing is in accordance with our Information Use and Privacy Policy and covered in our full privacy statement on our website. It also forms part of our requirements in line with our Records Management Plan approved in terms of the Public Records (Scotland) Act 2011. The Scottish Government may also publish compiled lists of relief award recipients.

How long do we keep your information for?

We only keep your personal information for the minimum period amount of time necessary. Sometimes this time period is set out in the law, but in most cases it is based on the business need. We maintain a records retention and disposal schedule which sets out how long we hold different types of information for. You can view this on our website at www.northlanarkshire.gov.uk or you can request a hard copy from the contact address stated above.

Your rights under data protection law?

- **access to your information** – you have the right to request a copy of the personal information that we hold about you.
- **correcting your information** – we want to make sure that your personal information is accurate, complete and up to date. Therefore you may ask us to correct any personal information about you that you believe does not meet these standards.
- **Deletion of your information** – you have the right to ask us to delete personal information about you and where:
 - I. you think that we no longer need to hold the information for the purposes for which it was originally obtained
 - II. you have a genuine objection to our use of your personal information – see Objecting to how we may use your information below
 - III. our use of your personal information is contrary to law or our other legal obligations.

Objecting to how we may use your information

You have the right at any time to tell us to stop using your personal information for direct marketing purposes.

Restricting how we may use your information

In some cases, you may ask us to restrict how we use your personal information. This right might apply, for example, where we are checking the accuracy of personal information that we hold about you or we are assessing the objection you have made to our use of your information. This right might also apply if we no longer have a basis for using your personal information but you don't want us to delete the data. Where this right is realistically applied will mean that we may only use the relevant personal information with your consent, for legal claims or where there are other public interest grounds to do so.

Please contact us as stated above if you wish to exercise any of these rights.

Information you have given us about other people

If you have provided anyone else's details on this form, please make sure that you have told them that you have given their information to North Lanarkshire Council. We will only use this information to process and administer your claim. If they want any more information on how we will use their information they can visit our web site at www.northlanarkshire.gov.uk or by email at DataProtection@northlan.gov.uk

Complaints

We aim to directly resolve all complaints about how we handle personal information. If your complaint is about how we have handled your personal information, you can contact the Council's Data Protection Officer by email at DataProtection@northlan.gov.uk .

However, you also have the right to lodge a complaint about data protection matters with the Information Commissioner's Office, who can be contacted by post at: Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire, SK9 5AF. By phone on 0303 123 1113 (local rate) or 01625 545 745. Visit their website for more information at- <https://ico.org.uk/concerns>