

Business Rates Information 2018/19



**Corporate and Support Services
Business Rates
Local Taxation Team
Town Hall, Stockport SK1 3XE**

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This booklet is published by Stockport Metropolitan Borough Council and forms part of your Non-Domestic Rates Notice as prescribed in The Council Tax and Non-Domestic Rating (Demand Notices) (England) (Amendment) Regulations 2018 – No 92.

Contact us online: www.stockport.gov.uk/businessrates

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. From 1 April 2018, Stockport Metropolitan Borough Council will be part of the Greater Manchester 100% Business Rates Retention Pilot. This will see the Council retain 99% of the Business Rates income collected locally (1% is given to the Greater Manchester Fire Authority) rather than pay 50% of this income to Central Government as it has had to do since April 2013. As a result of the Pilot, Central Government support grants such as the Revenue Support Grant and Public Health Grant will cease to be paid to the Council. Instead income generated through local taxation such as Business Rates and Council Tax, and self-generated income will be needed to fund essential Council Services in your area. This provides a direct financial incentive for the Council to work with local businesses to create a favourable local environment for growth since the Council will be increasingly reliant on the income generated by the future growth in Business Rates revenues. Further information about the Business Rates system, including transitional and other reliefs can be obtained at www.gov.uk

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 officers of the Valuation Office Agency (VOA), an agency of Her Majesty's Revenue and Customs. They draw up and maintain a full list of all rateable values, available at www.gov.uk/government/organisations/valuation-office-agency

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. For the revaluation that came into effect on 1st April 2017, this date was set as 1st April 2015.

The Valuation Office Agency will continue to fulfil their legal obligations to alter rating assessments if new information comes to light indicating the valuation is inaccurate.

Further information about the grounds on which appeals may be made and the process for doing so can be found on the www.gov.uk website or obtained from your local valuation office. Manchester Valuation Office 17th Floor, 53 Portland Tower Portland Street Manchester M1 3LD Tel: 03000 501501

National Non-Domestic Rating Multiplier

The local authority works out the Business Rates bill by multiplying the rateable value of the property by the appropriate multiplier. There are two multipliers: the standard non-domestic rating multiplier and the small business non-domestic rating multiplier. The former is higher to pay for Small

Business Rate Relief. Except in the City of London where special arrangements apply, the Government sets the multipliers for each financial year for the whole of England according to formulae set by legislation.

The current multipliers are shown on the front of your bill.

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 businesses to require their local authority to enable payments to be made through 12 monthly instalments. If you wish to take up this offer, you should contact the local authority as soon as possible.

Revaluation 2017 and Transitional Arrangements

All rateable values are reassessed at a general revaluation. The most recent revaluation took effect from April 2017. Revaluations make sure each ratepayer pays their fair contribution and no more, by ensuring that the share of the national rates bill paid by any one ratepayer reflects changes over time in the value of their property relative to others. Revaluation does not raise extra money for Government.

Whilst the 2017 revaluation did not increase the amount of rates collected nationally, within this overall picture, the majority of ratepayers received a reduction or no change in their bill whereas some ratepayers saw increases.

A £3.6 billion transitional relief scheme limits and phases in changes in rate bills as a result of the 2017 revaluation. To help pay for the limits on increases in bills, there are also limits on reductions in bills. Under the transitional scheme, limits continue to apply to yearly increases and decreases until the full amount is due (rateable value times the appropriate multiplier). The scheme applies only to the bill based on a property at the time of the revaluation. If there are any changes to the property after 1st April 2017, transitional arrangements will not normally apply to the part of a bill that relates to any increase in rateable value due to those changes. Changes to your bill as a result of other reasons (such as changes to the amount of Small Business Rate Relief) are not covered by the transitional arrangements.

The transitional arrangements are applied automatically and are shown on the front of your bill. Further information about transitional arrangements and other reliefs may be obtained from your local authority or www.gov.uk/introduction-to-business-rates

More information on the 2017 revaluation can be found at www.gov.uk/introduction-to-business-rates/revaluation

Unoccupied Property Rating

Business Rates will not be payable in the first three months that a property is empty. This is extended to six months in the case of certain industrial properties. After this period rates are payable in full unless the unoccupied property rate has been reduced by the Government by order. In most cases the unoccupied property rate is zero for properties owned by charities and community amateur sports clubs. In addition, there are a number of exemptions from the unoccupied property rate. Full details on exemptions can be obtained from your local authority. If the unoccupied property rate for the financial year has been reduced by order, it will be shown on the front of your bill.

Partly Occupied Property Relief

A ratepayer is liable for the full non-domestic rate whether a property is wholly occupied or only partly occupied. Where a property is partly occupied for a short time, the local authority has discretion in certain cases to award relief in respect of the unoccupied part. Full details can be obtained from the local authority.

Small Business Rate Relief

Ratepayers who occupy a property with a rateable value which does not exceed £50,999 (and who are not entitled to other mandatory relief or are liable for unoccupied property rates) will have their bills calculated using the lower small business non-domestic rating multiplier, rather than the national non-domestic rating multiplier.

In addition, generally, if the sole or main property is shown on the rating list with a rateable value which does not exceed £15,000, the ratepayer will receive a percentage reduction in their rates bill for this property of up to a maximum of 100%. For a property with a rateable value of not more than £12,000, the ratepayer will receive a 100% reduction in their rates bill. Generally, this percentage reduction (relief) is only available to ratepayers who 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 £2,899.

The rateable value of the property mentioned in (a), or the aggregate rateable value of all the properties mentioned in (b), must not exceed £19,999 outside London or £27,999 in London on each day for which relief is being sought. If the rateable value, or aggregate rateable value, increases above those levels, relief will cease from the day of the increase.

The Government has introduced additional support to small businesses. For those businesses that take on an additional property which would normally have meant the loss of Small Business Rate Relief, the Government has confirmed that they will be allowed to keep that relief for a period of 12 months.

Where a ratepayer meets the eligibility criteria and has not received the relief they should contact their local authority. Provided the ratepayer continues to satisfy the conditions for relief which apply at the relevant time as regards the property and the ratepayer, they will automatically continue to receive relief in each new valuation period.

Certain changes in circumstances will need to be notified to the local authority by a ratepayer who is in receipt of relief (other changes will be picked up by the local authority). The changes which should be notified are-

- (a) the ratepayer taking up occupation of an additional property, and
- (b) an increase in the rateable value of a property occupied by the ratepayer in an area other than the area of the local authority which granted the relief.

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).

The local authority has discretion to give further relief on the remaining bill. Full details can be obtained from the local authority.

Relief for Local Newspapers

The Government is providing funding to local authorities so that they can provide a discount worth up to £1,500 a year for 2 years from 1st April 2017, to office space occupied by local newspapers. This is up to a maximum of one discount per local newspaper title and per hereditament, and up to state aid limits. The relief will be delivered through local authority discretionary discount powers (under section 47(3) of the Local Government Finance Act 1988). The Eligibility criteria for this relief is set out in a guidance note: "The case for a Business Rates relief for local newspapers", which can be obtained at www.gov.uk/government/consultations/the-case-for-a-business-rates-relief-for-local-newspapers

Spring Budget 2017 Relief Scheme: Discretionary Scheme

The Government is providing £300 million of funding to local authorities over 4 years to 31st March 2021 to provide discounts to ratepayers in their area on a discretionary basis. Each authority has been allocated a share with which to design and implement a scheme to deliver targeted support to

ratepayers. The £300m will cover the 4 years from 2017/18: £175m in 2017/18; £85m in 2018/19; £35m in 2019/20 and £5m in 2020/21.

Local authority allocations can be found at:

<https://www.gov.uk/government/consultations/discretionary-business-rates-relief-scheme>

This relief will be delivered through local authority discretionary discount powers (under section 47(3) of the Local Government Finance Act 1988). Further information can be obtained from your local authority.

Spring Budget 2017 Relief Scheme: Support for Pubs

The Government is providing funding for local authorities to provide a £1,000 discount to pubs with a rateable value of below £100,000. This was to run for 2017/18 only; at Autumn Budget 2017, the Government extended the scheme for an additional year. Pubs with a rateable value of below £100,000 will also receive a £1,000 discount for 2018/19.

This relief will be delivered through local authority discretionary discount powers (under section 47(3) of the Local Government Finance Act 1988). Further information can be obtained from your local authority.

Local Discounts

Local authorities have a general power to grant discretionary local discounts. Full details can be obtained from the local authority.

State Aid

The award of such discounts 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 €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 the local authority immediately with details of the aid received.

Hardship Relief

The local authority has discretion to give hardship relief in specific circumstances. Full details can be obtained from the local authority.

Rating advisers

Ratepayers do not have to be represented in discussions about their rateable value or their rates bill. However, ratepayers who do wish to be represented should be aware that members of the Royal Institution of Chartered Surveyors (RICS - website www.rics.org) and the Institute of Revenues,

Rating and Valuation (IRRV - website www.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, 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 local authority is available at www.stockport.gov.uk/counciltax

A hardcopy is available on request. Information about Police and Fire Precepts plus waste and combined Authority Levies can be found on our website www.stockport.gov.uk/counciltax

Local Taxation

Local Taxation is a way of raising money to pay for the services provided by the local councils, These services include social services, libraries, street lighting, refuse collection, education, leisure services etc.

The Local Taxation team is responsible for billing, collecting and taking payment of Council Tax and Business Rates as well as recovering any unpaid Council Tax and Business Rates.

Local Taxation will use the personal data it collects about you for the purposes of:

- Assessing liability for Council Tax or Business Rates;
- Administering these accounts, including keeping and updating records;
- Checking eligibility for, and entitlement to, any discount, relief or exemption based on individual circumstances and calculating and applying any such discount, relief or exemption;
- Processing payments;
- Recovering any unpaid Council Tax, Business Rates or other monies;
- Preventing and detecting fraud and other crimes where necessary.

Where the law requires or allows us to, we may disclose your personal data to internal Council departments or to third parties for these or related purposes. These may include bailiffs, tracing agents, debt collection agencies, the courts, the police, HM Revenue & Customs, the Audit Commission, the Department for Work and Pensions, your employer, the Council's Housing Benefit and Council Tax Support department, the Valuation Office Agency and Stockport Homes.

PLEASE LET US KNOW IF YOU OR YOUR BUSINESS ARE MOVING

My Stockport Account

- View Your Account Details and Request electronic billing

You can now view information about your Business Rates account online including: your balance, how much you have paid, and details of any reliefs that your business is entitled to. This is done through a service called My Stockport Account. You will be able to view your current bill, as well as previous e-bills, on-line at: www.stockport.gov.uk/mystockportaccount

Contact Us

Please visit our website www.stockport.gov.uk/businessrates for contact information. Whether you are starting up a business; trying to develop your company or thinking of relocating to Stockport, a range of services are available to help you including business support advice, and networking events. If you want to know more about the support that is available including information on available sites and premises for businesses in Stockport please contact the Council's Economic Development Team on 0161 474 3737, visit www.stockport.gov.uk/business or email: econdev@stockport.gov.uk

Business Information

For advice on starting up in business and advice for existing businesses please contact the Business Growth Hub on 0161 359 3050, visit www.businessgrowthhub.com or Email: info@businessgrowthhub.com

Waste Removal

Please note that non-domestic rates **do not** include the collection of refuse. Separate arrangements need to be made for refuse collection and for compliance with the legal requirements of the Environmental Protection Act 1990.

Domestic Properties

For further information about bandings, charges or payment please visit our website www.stockport.gov.uk/counciltax

Other Useful Telephone Numbers

Business Rates: **0161 474 5188**

Council Tax: **0161 217 6014**

Business Debtline: **0800 197 6026**

(Free, independent confidential advice about business debts)