

## **BUSINESS RATES 2025/26**

### **EXPLANATORY NOTES**

#### **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. Since April 2017, the council alongside other Greater Manchester Authorities entered the Greater Manchester 100% Business Rates Retention Pilot. As part of the Trailblazer deal agreed with government, Greater Manchester Authorities will continue to retain 100% of Business Rates income. Prior to this the council was part of the 50% retention scheme and shared 50% of its Business Rates income with government.

The money, together with revenue from Council Tax payers, locally generated income and grants from central government, is used to pay for the services provided by local authorities in your area. Further information about the business rates system may be obtained at: [www.gov.uk/introduction-to-business-rates](http://www.gov.uk/introduction-to-business-rates), at the website of your local authority, which is normally shown on your rates bill, or by contacting your local authority

#### **Business Rates Instalments**

Payment of business rates bills is automatically set on a 10-monthly cycle. However, the Government has put in place regulations that allow ratepayers 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 your local authority as soon as possible.

#### **National Non-Domestic Rating Multiplier**

The local authority works 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 standard 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.

Ratepayers who occupy a property with a rateable value which does not exceed £50,999 (and who are neither entitled to certain other mandatory relief[s] nor liable for unoccupied property rates) will have their bills calculated using the lower small business non-domestic rating multiplier, rather than the standard non-domestic rating multiplier. Both multipliers for a financial year are 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 unless a lower multiplier is set by the government. 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 His Majesty's Revenue and Customs. They compile and maintain a full list of all rateable values, available at [www.gov.uk/voa](http://www.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 2021.

The VOA may alter the valuation if circumstances change. The ratepayer (and certain others who have an interest in the property) can also check and challenge the valuation shown in the list if they believe it is wrong. Further information about the grounds on which challenges may be made and the process for doing so can be obtained by contacting the VOA, or by

consulting the VOA website: [www.gov.uk/guidance/how-to-check-your-rateable-value-is-correct](http://www.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 1 April 2023. Revaluations which take place every three years 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, a ratepayer may be eligible for a rate relief (i.e., a reduction in their business rates bill). There are a range of available reliefs. Further details are provided below and at [www.gov.uk/introduction-to-business-rates](http://www.gov.uk/introduction-to-business-rates), at the website of your local authority, which is normally shown on your rates bill, or by contacting your local authority.

## **Temporary Reliefs**

Some of the permanent reliefs are set out below but other temporary reliefs may be introduced by the Government at a fiscal event. Further detail on current temporary reliefs is available at [www.gov.uk/apply-for-business-rate-relief](http://www.gov.uk/apply-for-business-rate-relief). You should contact your local authority for details on the latest availability of business rates reliefs and advice on whether you may qualify.

## **Small Business Rates Relief**

If a ratepayer's sole or main property has a rateable value which does not exceed a set threshold, the ratepayer may receive a percentage reduction in their rates bill for the property of up to a maximum of 100%. The level of reduction will depend on the rateable value of the property. For example, eligible properties with a rateable value below a specified lower threshold will receive 100% relief while eligible properties above the lower threshold and below a specified upper threshold may receive partial relief. The relevant thresholds for relief are set by the Government by order and can be obtained from your local authority or at [www.gov.uk/introduction-to-business-rates](http://www.gov.uk/introduction-to-business-rates).

Generally, these percentage reductions (reliefs) are 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 the limit set by order.

The aggregate rateable value of all the properties mentioned in (b), must also not exceed an amount set by order. For those businesses that take on an additional property which would normally have meant the loss of small business rate relief, they 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 a ratepayer may continue to receive relief after taking on an additional property can be obtained from your local authority or at [www.gov.uk/introduction-to-business-rates](http://www.gov.uk/introduction-to-business-rates).

Certain changes in circumstances will need to be notified to the local authority by the 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 property falling vacant,
- (b) the ratepayer taking up occupation of an additional property, or
- (c) 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.

### **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. Transitional relief is applied automatically to bills. Further information about transitional arrangements may be obtained from the local authority or at [www.gov.uk/introduction-to-business-rates](http://www.gov.uk/introduction-to-business-rates).

### **Local Discounts and Hardship Relief**

Local authorities have a general power to grant discretionary local discounts and to give hardship relief in specific circumstances. Full details can be obtained from the local authority.

### **Unoccupied Property Rating**

Business Rates are generally payable in respect of unoccupied non-domestic property. However, they are generally not payable for the first three months that a property is empty. This is extended to six months in the case of certain industrial premises, whilst certain other properties such as vacant listed buildings are not liable for business rates until they are reoccupied. Full details on exemptions can be obtained from your local authority or from gov.uk at <https://www.gov.uk/apply-for-business-rate-relief>.

### **Subsidy Control**

The new UK subsidy control regime commenced from 4 January 2023. The new regime enables public authorities, including devolved administrations and local authorities, to deliver subsidies that are tailored for local needs. Public authorities giving subsidies must comply with the UK's international subsidy control commitments. The subsidy control legislation provides the framework for a new, UK-wide subsidy control regime. Further information about subsidy control can be found on the gov.uk website at: <https://www.gov.uk/government/collections/subsidy-control-regime>.

### **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](http://www.rics.org)) and the Institute of Revenues, Rating and Valuation (IRRV - website [www.irrv.org.uk](http://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 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.

### **Paying your Business Rates**

You should pay your Business Rates for 2025/26 in accordance with the instalment plan shown on your bill.

Your payment must reach us by the date on which the instalment becomes due. For example, payment for an instalment which becomes due on 15 April 2025 **must** reach us by 15 April 2025.

### **Difficulties in paying your Business Rates**

***It is important you contact us straight away to prevent the problem getting worse.***

We can provide you with help and advice, please see contact details at the bottom of these notes.

### **What happens if you don't pay**

If you fall behind with your payments, or you don't meet your instalment due date, we will send you a reminder. This gives you seven days to bring your payments up to date.

If you bring your account up to date but fall behind again, we will send you a second reminder.

If you do not bring your account up to date after receiving a second reminder then you will lose your right to pay by instalments and the full years Business Rates becomes due.

We will then issue you with a court summons where we apply for a liability order which if granted will give us further options to recover any amount that is outstanding. We will also add costs of £107.50 to the amount you owe.

We will ask an enforcement agent to recover the amount that is owed.

As well as the outstanding Business Rates you owe and summons costs which will have been incurred a referral to the Enforcement Agent will also add further costs, details of which can be viewed at [www.legislation.gov.uk/ukxi/2014/1/1/schedule/made](http://www.legislation.gov.uk/ukxi/2014/1/1/schedule/made)

We employ the following enforcement agent:

Jacobs  
6 Europa Boulevard  
Birkenhead  
Merseyside  
CH41 4PE

Phone: 0151 650 4800

Website: [www.jacobsenforcement.com](http://www.jacobsenforcement.com)

The enforcement agent acting on our behalf should behave professionally, follow set procedures, and only take appropriate action.

If you have any concerns about how the enforcement agent has behaved, then you can raise them with us either by telephone, letter, email or by making a complaint. You can also contact the enforcement agent directly to raise your concerns with them.

## **Local Taxation**

Local Taxation is a way of raising money to pay for the services provided by the local council. 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;
- Processing payments;
- Recovering any unpaid Council Tax, Business Rates or other monies;
- Preventing and detecting fraud and other crimes where necessary.

## **Personal Data**

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.

## **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/what-your-council-tax-pays-for](http://www.stockport.gov.uk/what-your-council-tax-pays-for). A hard copy is available on request by writing to the council.

## **PLEASE LET US KNOW IF YOU OR YOUR BUSINESS ARE MOVING**

### **View your Business Rates information and request electronic billing**

You can view information about your Business Rates account online at [www.stockport.gov.uk/view-your-business-rates-information](http://www.stockport.gov.uk/view-your-business-rates-information) including:

- your personal information related to Business Rates
- calculations, payment dates and reductions
- immediate access to new bills and an archive of past e-bills online
- a faster response to your enquiries

## **Contact Us**

Please visit our website [www.stockport.gov.uk/businessrates](http://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 business in Stockport then please contact the Council's Economic Development Team on 0161 474 3737 or email: [econdev@stockport.gov.uk](mailto:econdev@stockport.gov.uk) or by visiting [www.stockport.gov.uk/business](http://www.stockport.gov.uk/business)

## **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](http://www.businessgrowthhub.com) or email: [BGH@growthco.uk](mailto:BGH@growthco.uk)

## **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](http://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)