

Non-Domestic Rates 2016 to 2017

How we work out your Non-Domestic Rates

Properties used for business in Scotland pay Non-Domestic Rates that are charged based on a standard Rate Poundage which is multiplied by the Rateable Value of that property, as set out in the Valuation Roll.

The National Non-Domestic Rate Poundage set by the Scottish Government for 2016 to 2017 is 48.4 pence in the pound. Larger businesses with a Rateable Value over £35,000 pay an additional supplement of 2.6 pence in the pound.

● APPEALING AGAINST THE RATEABLE VALUE OF YOUR PROPERTY

If you have bought or moved into a business property and you do not agree with your Rateable Value, you can appeal to the City Assessor within six months of buying or moving into the property.

If the City Assessor alters the Valuation Roll by making a new entry or changing the value, you must make your appeal within six months of the date of the Valuation Notice.

A Revaluation of the Rateable Value of all business properties normally takes place every five years with the next Revaluation taking effect from 1 April 2017.

You must continue to pay your rates instalments until the City Assessor has considered your appeal.

Appeals must be made in writing to: **The City Assessor, PO Box 27111, Glasgow, G4 7PD.**

● APPEALING AGAINST INCORRECT ASSESSMENT OF RATES

If you wish to appeal on the grounds that Rates levied have been incorrectly calculated or applied, please submit this in writing to: **Glasgow City Council, PO Box 36, Glasgow, G1 1JE.**

● NON-DOMESTIC WATER AND WASTE-WATER CHARGES

You will receive a bill for your water and waste-water charges direct from your licensed provider.

● EMPTY PROPERTY RELIEF

Relief is available to properties which are empty. From 1 April 2016 changes to Reliefs will come into effect:

- **Industrial properties** will receive a reduction of 100% of the Rates charge for the first 6 months and a 10% reduction thereafter.
- Properties which are classed as **exempt** for Rates purposes such as listed or uninhabitable buildings will continue to receive full Relief at 100% of the Rates charge.
- **All other properties** will now receive a reduction of 50% of the Rates charge for the first 3 months that the property is empty and a 10% reduction thereafter.

● SMALL BUSINESS BONUS RELIEF

If the Rateable Value of your property is £18,000 or less and the total Rateable Value of all your properties in Scotland is less than £35,000, you may be entitled to Small Business Bonus Relief. The level of Relief due is based on the Rateable Value of each property.

Cumulative Rateable Value Range	Percentage of Rate Relief
Up to £10,000	100%
£10,001 to £12,000	50%
£12,001 to £18,000	25%
£18,001 to £35,000* *multiple properties	25% on each individual property with a Rateable Value of £18,000 or less

● RENEWABLE ENERGY RELIEF

Renewable Energy Relief is available to ratepayers who use a property solely for the generation of renewable heat or power (or both) from certain renewable sources. Recent changes mean that from 1 April 2016, an element of community investment is required in order to qualify for this Relief. Further details on this Relief and how to apply for it are available online at www.glasgow.gov.uk/ndr

● ENTERPRISE AREA RELIEF

Enterprise Area Relief of up to 100% is available for properties in the Glasgow enterprise area which are occupied for the purpose of carrying out certain activities. Further details on this Relief and how to apply for it are available online at www.glasgow.gov.uk/ndr

● FRESH START RELIEF

Fresh Start Relief of up to 50% may be available for certain premises that have become occupied after being continuously unoccupied for the preceding 12 months and which have or will be used as a shop, office, hotel, pub or restaurant. Further details on this Relief and how to apply are available on-line at www.glasgow.gov.uk/ndr

● OTHER RELIEFS AND REDUCTIONS

Other categories of Relief are also available. For further details please contact us on **0141 287 7333** or visit www.glasgow.gov.uk/ndr

● RATES PAYMENTS

Rates can be paid by any of the following methods:

- **Direct Debit:** Monthly on the 7th, 18th, or 28th of each month.
- **Quickcard:** By calling **0141 287 7333**.
- **Credit or Debit Card:** By calling **0141 287 7333**.
- **Bank Transfer:** Non Domestic Rates Account Number **00223217** Sort Code **834400**.

If you have missed any of your payments, please contact the Non-Domestic Rates Office by email at ndr@fs.glasgow.gov.uk or phone **0141 287 7333** as soon as possible. Remember that if we do not know you are having problems paying, we cannot help you and instead may be forced to take action to recover the amount you owe us.

● NON-DOMESTIC RATES ENQUIRIES

You can contact us through any of the methods below:

- **You can now access your Rates account by signing up to Connect Self Service facility at www.glasgow.gov.uk/ndr**
- **Email:** ndr@fs.glasgow.gov.uk
- **Phone enquiries:** Phone lines open Monday to Friday 9am to 4.30pm.
- **Phone payments:** Payment line open Monday to Friday 9am to 5pm.
- **Write to:** Non-Domestic Rates Office, Glasgow City Council, PO Box 36, Glasgow, G1 1JE.

All of the information contained in this leaflet will be made online for future bills. If you would prefer to have the information in paper format, please contact us through any of the methods above and we will arrange this for you. Full information on all of the content of this leaflet is available at www.glasgow.gov.uk/ndr

Statement of Fair Processing

In line with the Data Protection Act 1998, we will process your information for the purposes of collecting any Non-Domestic Rates you owe us. We have a duty to manage public funds properly. As a result, we will use the information you provide to make sure all amounts we are owed, including amounts owed for fees and charges other than Non-Domestic Rates, are paid on time. We may also use the information to prevent and detect fraud.

We may share your information for the same purposes with other public organisations, including neighbouring councils that handle public funds. We may also share your details with other organisations, including credit reference agencies, for the purpose of confirming who is at a particular address.

For full details on how we will use your information, visit www.glasgow.gov.uk/privacy

For more information on all of the above, please visit our website at www.glasgow.gov.uk/ndr