

Non-Domestic Rates 2025 to 2026

The best way to pay is by Direct Debit

Set up a Direct Debit via our Self Service facility at www.glasgow.gov.uk/ndr

Direct Debit payments can be made on the 1st, 7th, 18th or 28th of each month.

- **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 2025 to 2026 is 49.8 pence in the pound.

Businesses with a Rateable Value between £51,001 and £100,000 pay an additional supplement of 5.6 pence in the pound and businesses with a Rateable Value over £100,000 pay an additional supplement of 7 pence in the pound.

For full information and to apply for relief, please see our website at www.glasgow.gov.uk/ndrrelief

- **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 2024, Council policy on Empty Property Relief has changed. The relevant levels of Relief which apply are from this date are:

- 100% Relief can be given for the first 3 months that a property is unoccupied. 10% Relief will then be available for up to a further 12 months.
- Properties which have been empty for 15 months or more as of 1 April 2024 will no longer be entitled to relief and full Rates will be charged from this date
- An exception is in place for properties where occupation is prohibited by law or subject to a compulsory purchase order. In this case, can receive 100% Relief for the full period that these circumstances apply

Please note that the date used when calculating how long a property has been empty will only change where a previously empty property is reoccupied for at least 6 months.

- **SMALL BUSINESS BONUS RELIEF**

The scheme allows ratepayers with properties in Scotland which are in active use and have a lower rateable value to claim Rates relief. Properties classed as Car Parks, Car Spaces, Advertisements and Betting Shops are not eligible to claim this Relief.

If you were entitled to relief during 2022/23 and the level of Relief applied has reduced due to the Non-Domestic Rate Revaluation which came into effect from 1 April 2023, you may be able to apply for Small Business Bonus Transitional Relief.

If you received Small Business Bonus Relief and/or Transitional Relief for financial year 2024/25, there is no need to make an application for 2025/26 relief. If you did not receive Small Business Bonus Relief and/or Transitional Relief for financial year 2024/25 an application must be made to receive this.

For more information on Small Business Bonus Relief, see our website at www.glasgow.gov.uk/ndrrelief

- **HOSPITALITY RELIEF**

From 1 April 2025, Relief of up to 40% is available for businesses in the hospitality sector with a Rateable Value of £51,000 or less.

You must make an application to receive this Relief. For more information on this and to make an application, see our website at www.glasgow.gov.uk/ndrhospitality

- **DAY NURSERY RELIEF**

From 1 April 2018, properties which are used as day nurseries will be able to claim Day Nursery Relief. This is a reduction to the Rates charge of 100% and has now been extended indefinitely. For more information, or to make an application, see our website at www.glasgow.gov.uk/ndrrelief

- **ENTERPRISE AREA RELIEF**

From 1 April 2024, this Relief will be phased out over 2024/25 and 2025/26. For more information on the amount of relief available, please see our website at www.glasgow.gov.uk/ndrrelief. Please note that award of Enterprise Area relief may be considered Minimum Financial Assistance subsidy under the Subsidy Control Act 2022 which can limit the amount of relief awarded

- **BUSINESS GROWTH ACCELERATOR**

New buildings entered onto the valuation roll with an effective date of 1 April 2018 or later may receive 100% relief from rates until 12 months after they are first occupied. Where a property is already on the valuation roll prior to 1 April 2018 and the Rateable Value increases after that date as a result of the property being expanded or improved, rates may be capped at the former value for a period of 12 months. For more information, or to make an application, see our website at www.glasgow.gov.uk/ndrrelief.

- **FRESH START RELIEF**

Businesses occupying certain long-term empty properties may be entitled to relief for up to twelve months from the date they have occupied the premises. Relief of 100% is available where a property is occupied after being vacant for 6 months or more and for properties that become occupied from 1 April 2023, the Rateable Value threshold for this relief has increased to £100,000. Further details on these Reliefs are available at <http://www.glasgow.gov.uk/ndr2023>

- **TRANSITIONAL RELIEF**

Following the Rates revaluation which took effect from 1 April 2023, properties may continue to be entitled to a level of Transitional Relief for the 2025/26 financial year. Additionally, a Transitional Relief scheme is available applying to properties located in parks and which are newly entered onto the Valuation Roll from 1 April 2023 under changes to Non-Domestic Rates Regulations will also continue to be available.

For more information and to make an application for Relief see our website at www.glasgow.gov.uk/ndrrelief

- **OTHER RELIEFS AND REDUCTIONS**

Other categories of Relief are also available. For further details on all reliefs and to make an application, please visit our website at www.glasgow.gov.uk/ndrrelief

- **OTHER PAYMENT METHODS**

- **Credit or Debit Card:** By calling 0141 287 0300
- **Online** www.glasgow.gov.uk/Payit
- **Bank Transfer:** Bank Account Number 00223217, Sort Code 834400 – quoting your reference number

If you have missed any of your payments, please contact us online at www.glasgow.gov.uk/ndrcontactus to make a repayment arrangement. 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**

- Access your Rates account by signing up to our **Self Service** facility at www.glasgow.gov.uk/ndr
- Contact us online at www.glasgow.gov.uk/ndrcontactus

- **SUBMITTING A PROPOSAL REGARDING THE RATEABLE VALUE OF YOUR PROPERTY**

If you believe your Rateable Value is incorrect you can make a proposal to alter it. Information on Non-Domestic proposals is available at <https://www.saa.gov.uk/ndp/>

You must continue to pay your Rates instalments until the City Assessor has considered your proposal.

- **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 within 28 days of receipt of the bill to: **Glasgow City Council, PO Box 36, Glasgow, G1 1JE.**

- **LOCAL AUTHORITY INFORMATION NOTICES & DUTY TO NOTIFY OF A CHANGE**

From 1 April 2021 you may be issued a request for information that is required for the billing of Rates. From this date you are also required to notify us of any change in circumstances affecting billing of Rates within 42 days of the change occurring. If you fail to comply with either of these a civil penalty can be imposed.

[Full information on all of the content of this leaflet is available at www.glasgow.gov.uk/ndr](http://www.glasgow.gov.uk/ndr)