

# Non-Domestic Rates 2022 to 2023

## 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](http://www.glasgow.gov.uk/ndr)

Direct Debit payments can be made on the 1<sup>st</sup>, 7<sup>th</sup>, 18<sup>th</sup> or 28<sup>th</sup> 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 2022 to 2023 is 49.8 pence in the pound.

Businesses with a Rateable Value between £51,001 and £95,000 pay an additional supplement of 1.3 pence in the pound and businesses with a Rateable Value over £95,000 pay an additional supplement of 2.6 pence in the pound.

For full information and to apply for relief, please see our website at [www.glasgow.gov.uk/ndrrelief](http://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. The relevant levels of Relief which apply are:

- Industrial properties receive a reduction of 100% of the Rates charge for the first 6 months that they are empty and a 10% reduction thereafter
- Properties which are classed as exempt for Rates purposes such as Listed, or building prohibited by law, will receive full Relief at 100% of the Rates charge
- All other properties receive a reduction of 50% of the Rates charge for the first 3 months that the property is empty and a 10% reduction thereafter
- Properties with a Rateable Value of less than £1,700 do not have to pay any Rates while empty

Please note that from 1 April 2020, the date used when calculating how long a property has been empty will now only change where a previously empty property is reoccupied for at least 6 months rather than the previous occupancy period of 6 weeks.

### • SMALL BUSINESS BONUS RELIEF

From 1 April 2020, Small Business Bonus Relief (SBBR) is only available to properties which are occupied. Properties which are unoccupied may instead be entitled to Empty Property Relief per above or any other reliefs which may be suitable. See [www.glasgow.gov.uk/ndrrelief](http://www.glasgow.gov.uk/ndrrelief) for more information.

If the Rateable Value of your occupied 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. More information on this is available at [www.glasgow.gov.uk/ndrrelief](http://www.glasgow.gov.uk/ndrrelief)

Cumulative Rateable Value Range	Percentage of Rate Relief
Up to £15,000	100%
£15,001 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

### • 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 been extended to 30 June 2023. For more information, or to make an application, see our website at <http://www.glasgow.gov.uk/ndrrelief>

Please note that award of Day Nursery relief may be considered a "subsidy" in terms of the EU-UK Trade and Cooperation Agreement (TCA), 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](http://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 2021 the Rateable Value threshold for this relief has increased to £95,000. Further details on this Relief and how to apply for it are available online at <http://www.glasgow.gov.uk/ndrrelief>

- **RETAIL, HOSPITALITY & LEISURE RELIEF**

Businesses that operate within the Retail, Hospitality & Leisure sectors may be entitled to 50% rates relief for the period 1 April 2022 to 30 June 2022. Relief available will be capped at £27,500 per ratepayer across Scotland. Please note that award of this relief may be considered a "subsidy" in terms of the EU-UK Trade and Cooperation Agreement (TCA), which can limit the amount of relief awarded. Relief will not be awarded automatically and an application must be submitted. For more information and to make an application, see our website at [www.glasgow.gov.uk/ndrrelief](http://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](http://www.glasgow.gov.uk/ndrrelief)

- **OTHER PAYMENT METHODS**

- Credit or Debit Card: By calling 0141 287 0300
- Online [www.glasgow.gov.uk/Payit](http://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](http://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](http://www.glasgow.gov.uk/ndr)
- Contact us online at [www.glasgow.gov.uk/ndrcontactus](http://www.glasgow.gov.uk/ndrcontactus)

- **APPEALING AGAINST THE RATEABLE VALUE OF YOUR PROPERTY**

You can appeal your Rateable Value within six months of buying or becoming responsible for a property or, within six months of the date of the Valuation Notice where the City Assessor alters the Valuation Roll by making a new entry or changing the value.

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

More information on Appeals is available at: [www.saa.gov.uk/glasgow](http://www.saa.gov.uk/glasgow)

- **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)