

National Non-Domestic Rates Explanatory Notes 2021/2022

If your bill indicates that a relief has been awarded, you must tell the Council if you believe it is incorrect and notify the Council of any change in circumstances which affects your entitlement to, or the amount of relief. This must be done by writing to the Council within 21 days of your belief or the change in circumstances.

What is Non-Domestic Rates?

The non-domestic rates collected by billing authorities are paid into a central pool and redistributed to county and county borough councils and police and crime commissioners. Your council and police and crime commissioner use their shares of redistributed rate income, together with income from their council taxpayers, revenue support grant provided by the Welsh Ministers and certain other sums, to pay for the services they provide. Further information about the non-domestic rates system, including what reliefs are available may be obtained via <https://businesswales.gov.wales>.

Rateable Value

The rateable value of non-domestic property is fixed in most cases by an independent valuation officer of the Valuation Office Agency which is an Executive Agency of Her Majesty's Revenue and Customs (HMRC). They compile and maintain a full list of the rateable values of all non-domestic properties in Wales, available on their website at www.voa.gov.uk.



All non-domestic property is normally revalued every 5 years. From 1 April 2017 the rateable value of a property represents its annual open market rental value as at 1 April 2015. For composite properties which are partly domestic and partly non-domestic the rateable value relates to the non-domestic part only. The values of *all* property in respect of which rates are payable to your authority are shown in the local rating list, a copy of which may be inspected at the Valuation Office, Ty Rhodfa, Ty Glas Road, Llanishen, Cardiff, CF4 SGR or The Vale of Glamorgan Council, Civic Offices, Holton Road, Barry CF63 4RU.



Revaluation

All rateable values are reassessed at a general revaluation to ensure rates paid by any one ratepayer reflect changes over time in the value of their property relative to others. This helps maintain fairness in the rating system by updating valuations in line with changes in the market. The current rating list came into

effect on 1 April 2017 and is based on values as at 1 April 2015. In the year a revaluation takes effect, the multiplier is rebased to account for overall changes to total rateable value and to ensure that the revaluation does not raise extra money.

Transitional rate relief

The Non-Domestic Rating (Chargeable Amounts) (Wales) Regulations 2016(2) make provision for transitional relief for small businesses adversely impacted by the revaluation of non-domestic hereditaments taking effect from 1 April 2017. The 2017 Rating List transitional arrangements have reduced all eligible Non-Domestic Rate bills for 2017/18, 2018/19 and 2019/20; relief will no longer be awarded from 1st April 2020 as it was only available for a 3 year period.

Full details including the eligibility criteria, the exceptions, the procedural requirements and the relevant rates reliefs are available from the billing authority on request.

Alteration of Rateable Value

The rateable value may alter if the valuation officer believes that the circumstances of the property have changed. The ratepayer (and certain others who have an interest in the property) may also in certain circumstances propose a change in value. If the ratepayer and the Valuation Office do not agree the valuation within 3 months of the proposal being made, the matter is referred by the Valuation Officer as an appeal by the proposer to the Valuation Tribunal for Wales. Further information about how to propose a change in rateable value is available from valuation offices.



Non-Domestic Rating Multiplier

This is the rate in the pound by which the rateable value is multiplied to give the annual rate bill for a property. The multiplier set annually by the Welsh Ministers, is the same for the whole of Wales and except in a revaluation year cannot rise by more than the rate of the increase in the retail prices index.

Proposals and Appeals

Information about the circumstances in which a change in rateable value may be proposed and how such a proposal may be made is available from the local valuation office shown above. Further information about the appeal arrangements may be obtained from The Vale of Glamorgan Council, or from the Valuation Office Agency, whose website is www.voa.gov.uk. The Valuation Tribunal for Wales provides a free independent appeals service dealing with appeals about Non-Domestic Rates and Council Tax. Their contact details can be found here www.valuation-tribunals-wales.org.uk.

Unoccupied property rating

Owners of unoccupied non-domestic properties may be liable to empty property rates which are charged at 100 % of the normal liability. Liability begins after the property

has been empty for 3 months or, in the case of certain industrial properties, after the property has been empty for 6 months.

Certain types of property are exempt from empty property rates.

Charitable and discretionary relief

Charities and community amateur sports clubs are entitled to 80% relief from rates on any non-domestic property when

- (a) in the case of charities, the property is wholly or mainly used for charitable purposes, or
- (b) in the case of a club, the club is registered with HM Revenue & Customs.

Billing authorities have discretion to remit all or part of the remaining 20% of the bill on such property and can also give relief in respect of property occupied by certain bodies not established or conducted for profit.

For more information regarding clubs you should contact HM Revenue & Customs, Ty Glas LLanishen, Cardiff CF14 SZG (website is www.hmrc.gov.uk).

Retail, Leisure and Hospitality Rates Relief – COVID 19 2020/21 and 2021/22

The Welsh Government is providing support in 2020-21 and 2021-22 to help businesses in Wales during the Coronavirus outbreak. All retail, leisure and hospitality businesses with a rateable value of £500,000 or below will receive 100% non-domestic rates relief in 2020-21.

Download guidance: <https://businesswales.gov.wales/business-rates-relief-wales#guides-tabs--2>

State aid

Relief from paying non-domestic rates could amount to state aid. It is lawful where it is provided in accordance with the Commission Regulation (EU) 1407/2013 on de minimis aid. The de minimis regulation allows 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 billing authority immediately with details of the aid received.





Small Business Rate Relief

The Non-Domestic Rating (Small Business Relief) (Wales) Order 2015(1) makes provision for rates relief for small businesses. Full details including the eligibility criteria, the exceptions, the procedural requirements and the relevant rates reliefs are available from the billing authority.

If you believe that you may be eligible for this relief, or have any enquiries, please contact the Business Rates Unit on **01446 709299** or via email at **nndr@valeofglamorgan.gov.uk**, which is responsible for determining your eligibility for relief. Business premises with a rateable value up to £6,000 will receive 100% relief and those with a rateable value between £6,001 and £12,000 will receive relief that will be reduced on a tapered basis from 100% to zero.

	Rateable Value (£)	Relief (%)
Rateable Value	0 to 6,000	100
Rateable Value	6,001 to 12,000	Tapered from 100 to 0
Child Care	Not applicable	100% relief for all registered childcare properties
Post Office	0 to 9,000	100
Post Office	9,001 to 12,000	50

The Welsh Government made several changes to the Small Business Rate Relief Scheme on 1 April 2018.

Child Care

The Welsh Government has introduced a change to the permanent Small Business Rate Relief Scheme for Registered Childcare premises. From 1 April 2019, all Registered Childcare providers will receive 100% exemption on their Business Rates until 31 March 2022, during which time it will be evaluated to assess its effect.

Mandatory / Discretionary Reliefs

Properties where Mandatory and Discretionary Reliefs are awarded will not be entitled to Small Business Rate Relief from 1 April 2018.

Two Property Limit

From 1 April 2018, Ratepayers are only entitled to Small Business Rate Relief on a maximum of two properties (excluding Child Care and Post Offices). Where the ratepayer is liable for Business Rates for more than two properties, the award is based on the two that have the highest notional values, i.e. either the RV (if less than or equal to £6,001) or calculated by the appropriate formula. Please note that where a ratepayer is liable to pay non-domestic rates for more than two hereditaments shown on a local non-domestic rating list which satisfy only the conditions in article 7

(rateable value conditions), the ratepayer must give notice of those hereditaments to the billing authority for that list in accordance with article 13.

If any ratepayer has any enquiries regarding rates relief or future payments, then these should be made to the local authority.

Notes

1. All business properties must be wholly occupied to qualify for relief.
2. Properties not eligible for relief include those occupied by a council, police authority or the Crown; those occupied by charities, registered clubs, or not-for-profit bodies whose main objectives are philanthropic, religious, concerned with education, social welfare, science, literature or the fine arts; beach huts; property which is used exclusively for the display of advertisements, parking of motor vehicles, sewage works or electronic communications apparatus.

Paying your bill

Your yearly non-domestic rates bill tells you:

- ✓ How much you have to pay for the year
- ✓ How that amount has been worked out
- ✓ The dates when payments are due

There are several ways you can pay your non-domestic rate:



Complete a Direct Debit instruction online at

www.valeofglamorgan.gov.uk and select 'Pay' and then 'Sign up for direct debit'



Payments can be made by taking your council tax bill or current swipe card along to the following locations:

- The Post Office
- Shops where you see the PayPoint sign
- Civic Offices, Holton Road, Barry, CF63 4RU



24 hour automated payment line - 01446 736815
OR during office hours – 01446 709299



Online at www.valeofglamorgan.gov.uk and select 'Pay It'



Cheques should be made payable to 'Vale of Glamorgan Council' and sent to Head of Finance, Vale of Glamorgan Council, Civic Offices, Holton Road, Barry, CF63 4RU



**Direct payment using online banking or by bank giro credit. The Council's bank details are – Lloyds Bank Plc, 140B Holton Road, Barry
Sort Code – 309052
Account Number – 00006327
Please ensure you quote your council tax account number.**

If you don't pay

If you miss a monthly payment or do not respond to a bill, the Non-Domestic Rates Department will send you a reminder notice giving you seven days to pay. If you don't pay within seven days or make an effort to contact the council, you may have to pay the whole year's council tax instead.

If you miss a further payment you will be sent a second reminder notice. You will only get a maximum of two reminder notices in a financial year (1 April – 31 March). If you don't pay your whole year's council tax within seven days of being required to do so, the council may take legal action.

Legal demands for payment

The Non-Domestic Rates Department may ask a magistrate for a liability order. The council's costs for arranging this will be added to the money you owe. If you receive notification of a liability order you should contact the Non-Domestic Rates Department straight away.

If you still don't pay

Once a liability order has been granted by the Magistrates Court the Non-Domestic Rates Department may

- Instruct an Enforcement Agent to seize your belonging to cover the value of your non-domestic rates debt (the Enforcement Agent's costs will be added to the total amount you owe to the council)
- Serve a statutory demand to commence insolvency proceedings

Hardship Relief

Section 49 of the Local Government Finance Act 1988 gives the Vale of Glamorgan Council a discretionary power to reduce or remit the payment of Non-Domestic Rates by granting Hardship Relief.

The principle purpose of an award of Non-Domestic Rates Relief is to provide short-term assistance to businesses that are suffering unexpected hardship, arising from circumstances beyond the business's control and outside of the normal risks associated with running a business of that type, to the extent that the viability of the business would be threatened if an award were not made.

Switch to paperless e-billing

E-billing is another way to receive your council tax bill. Instead of receiving paper bills you will be able to view your council tax bills online.

- ✓ It is faster, as you will receive an email telling you your bill is ready to view
- ✓ Each person on the bill can get their own electronic copy
- ✓ You can securely view your account online at any time
- ✓ E-billing reduces printing and postage costs

To register go to www.valeofglamorgan.gov.uk and go to Business Rates then E-Citizen. Complete the online registration form and on receipt an activation e-mail will be forwarding to the e-mail address provided.

Contact us:



01446 709317

nndr@valeofglamorgan.gov.uk

Non-Domestic Business Rates
Finance Department
PO BOX 49
BARRY
CF63 4YN

You must inform the Vale of Glamorgan Council's Business Rate Section if you are in receipt of either Mandatory or Discretionary Rate Relief and your circumstances change. This Authority must also give you 12 months notification of any change to relief which has already been granted.