

# Your Business Rates Guide



**2016/17**

- Your Business Rates explained [page 3]
- Important changes [page 11]
- How to pay [page 13]
- How to contact us [page 14]

## Direct Debit Scheme

### Don't delay ... pay your Business Rates the easy way

Pay your Business Rates by direct debit – there are no cheques to write, no paperwork or postage and there's no queuing. You'll also spread the cost over 10 or 12 months and you'll enjoy the peace of mind of never being late to pay.



Set up a direct debit and payments are made automatically but you stay in control - it can be cancelled at any time.

Everything's protected by the direct debit guarantee. You'll get a full refund from your bank if there's a mistake. You can trust direct debit to be totally secure. So just relax and enjoy the way it frees up your time!

To set up a direct debit online, visit:

[www.calderdale.gov.uk/business/businessrates](http://www.calderdale.gov.uk/business/businessrates) and select the option from the menu '**Account balance, billing and payments**'.

You can also call us on 01422 393699. If you already pay by direct debit, or have completed and returned a direct debit form, you do not need to take any further action.

## Register for Electronic Billing

E-billing is another way to receive your business rates bill.

### How will I benefit from e-billing?

- E-billing provides a faster, more efficient and convenient way to receive your bills
  - You can view your bill as soon as it is available and keep a copy on file
  - You can redistribute copies of bills quickly and electronically
  - Bills are issued direct to the intended person or department and are not delayed by post
  - It is environmentally friendly.
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## How do I register for e-billing?

All you need to do is apply online:

Visit [www.calderdale.gov.uk/business/businessrates](http://www.calderdale.gov.uk/business/businessrates) and select the option from the menu 'Account balance, billing and payments'. You can also call us on 01422 393699. You will receive an email when the service has been set up for you.

Once set up, future bills will be issued to you as an attachment to an email. All other communications will continue to be sent by post.

# Your Business Rates Explained

## Introduction

Non-Domestic Rates, or business rates, collected by local authorities are the way that those who occupy business property contribute towards the cost of local services. Under the business rates retention arrangements introduced from 1 April 2013, authorities keep a proportion of the business rates paid locally. This provides a direct financial incentive for authorities to work with local businesses to create a favourable local environment for growth since authorities will benefit from growth in business rates revenues. The money, together with revenue from council tax payers, revenue support grant provided by the Government and certain other sums, is used to pay for the services provided by your local authority and other local authorities in your area. Further information about the business rates system including transitional and other reliefs may be obtained at [www.gov.uk](http://www.gov.uk)

## Rateable Value

Apart from properties that are exempt from business rates, each business property has a rateable value which is set by the valuation officers (VO) of the Valuation Office Agency (VOA), an agency of Her Majesty's Revenue and Customs. They draw up and maintain a full list of all rateable values, available on their website at [www.voa.gov.uk](http://www.voa.gov.uk)

The rateable value of your property is shown on the front of your rates bill. This broadly represents the yearly rent the property could have been let for on the open market on a particular valuation date. For the revaluation that came into effect on 1 April 2010, this date was set as 1 April 2008. It is not based on the values in the current rental market.

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The VO may alter the value if circumstances change. The ratepayer (and certain others who have an interest in the property) can appeal against the value shown in the list if they believe it is wrong. Full details on your rights of appeal are available from the VOA. Your billing authority can only backdate any business rates rebate to the date from which any change to the list is to have effect.

The VOA will continue to fulfil their legal obligations to alter rating assessments if new information comes to light indicating the valuation is inaccurate. Any alterations they make on or after 1st April 2016 can only be backdated to 1st April 2015.

Further information about the grounds on which appeals may be made and the process for doing so can be found on the [www.gov.uk](http://www.gov.uk) website or obtained from your local valuation office.

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

The local authority works out the basic business rates bill by multiplying the rateable value of the property by the appropriate multiplier and then adjusting the amount by any reliefs or exemptions granted. There are two multipliers; the standard non-domestic rating multiplier and the small business non-domestic rating multiplier. The former is higher to pay for small business rate relief. Except in the City of London where special arrangements apply, the Government sets the multipliers for each financial year for the whole of England according to formulae set by legislation. Between revaluations, the multipliers generally increase in line with the Retail Price Index in September of the preceding year and to take account of the cost of Small Business Rate Relief.

In the year of revaluation the multipliers are rebased to account for overall changes to total rateable value and to ensure that the revaluation does not raise extra money for Government. Similarly, the change in the revaluation date to 2017 has no effect on the total amount of revenue raised from business rates.

The current multipliers are shown on the front of this bill.

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## Revaluation 2017 and Transitional Relief

All rateable values are generally reassessed every five years at a general revaluation to ensure bills 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 values in line with changes to the market. The current rating list is based on the 2010 revaluation. However, the government postponed the last revaluation due on 1 April 2015 until 1 April 2017 to provide greater stability for businesses to encourage economic growth. Five yearly revaluations will continue from 2017.

More information on the 2017 revaluation can be found at the following link:  
[www.gov.uk/government/organisations/valuation-office-agency](http://www.gov.uk/government/organisations/valuation-office-agency)

For those ratepayers who would otherwise have seen significant increases in their rates liability, the Government put in place a transitional relief scheme to limit and phase in changes in rate bills as a result of the 2010 revaluation. To help pay for the limits on increases in bills, there were also limits on reductions in bills. Under the transition scheme, limits continued to apply to yearly increases and decreases until the full amount became due (rateable value times the appropriate multiplier). The scheme applied only to the bill based on a property at the time of the revaluation. If there were any changes to the property after 1 April 2010, transitional arrangements did not normally apply to the part of a bill that related to any increase in rateable value due to those changes. Changes to the bill as a result of other reasons (such as changes to the amount of small business rate relief) were not covered by the transitional arrangements.

The current transitional scheme ended on 31 March 2015. However, the government put in place a 2 year extension to the arrangements for smaller properties with a rateable value of £50,000 or less that would otherwise face significant bill increases due to the end of the scheme.

The transitional arrangements are applied automatically and are shown on the front of this bill.

The Valuation Office which deals with this area is at:  
42 Eastgate  
Leeds  
LS2 7JL  
Telephone: 03000 501501

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## **Empty Property Rating**

Business rates will not be payable in the first three months that a property is empty. Fixtures and fittings are disregarded when considering whether a property is empty. This is extended to six months in the case of certain industrial properties. After this period rates are payable in full unless the unoccupied property rate has been reduced by the Government by order.

In most cases the unoccupied property rate is zero for properties owned by charities and community amateur sports clubs. In addition, there are a number of exemptions from the unoccupied property rate. Full details on exemptions can be obtained from your local authority. If the unoccupied property rate for the financial year has been reduced by order, it will be shown on the front of the rates bill. In appropriate cases, whilst an exemption may initially be applied to the account for the whole of the remainder of the financial year, the exemption is reviewed after three or six months and empty rates may become payable.

The Government has introduced a temporary measure for newly built properties that remain unoccupied after completion. This measure applies to properties newly built from 1 October 2013. Such properties will be exempt from unoccupied business rates for up to 18 months (up to state aid limits) where the property comes on to the list between 1 October 2013 and 30 September 2016. The 18 month period includes the initial 3 or 6 month exemption and so properties may, if unoccupied, be exempt from business rates for up to an extra 15 or 12 months.

For more information go to:

[www.calderdale.gov.uk/business/businessrates](http://www.calderdale.gov.uk/business/businessrates)

## **Partly Occupied Property Relief (Section 44a)**

A ratepayer is normally liable for the full business rate whether a property is wholly occupied or only partly occupied. Where a property is partly occupied for a short time only, the local authority has discretion in certain cases to award relief in respect of the unoccupied part.

For more information go to:

[www.calderdale.gov.uk/business/businessrates](http://www.calderdale.gov.uk/business/businessrates)

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## **Small Business Rate Relief**

Ratepayers who are neither entitled to another mandatory relief nor liable for unoccupied property rates and occupy a property with a rateable value which does not exceed £17,999 outside London (or £25,499 in London) will, subject to a small number of exemptions have their bills calculated using the lower small business non-domestic rating multiplier, rather than the national non-domestic rating multiplier.

In addition, generally, if the sole or main property is shown on the rating list with a rateable value which is less than £12,000, the ratepayer will receive a percentage reduction in their rates bill for this property of up to a maximum of 50% for a property with a rateable value of not more than £6,000.

However, the Government announced in the Autumn Statement 2015 that the doubling of the usual level of relief (originally introduced on a temporary basis from 1 October 2010) will continue for a further year until 31 March 2017. This provides relief of 100% for qualifying properties with a rateable value of not more than £6,000, and tapered relief on a sliding scale for qualifying properties with a rateable value between £6,000 and £12,000.

### **Rateable values between £1 - £5,999**

Business rates will be calculated using the small business non-domestic rating multiplier and receive 100 per cent relief on the amount payable.

### **Rateable values between £6,000 - 11,999**

Business rates will be calculated using the small business non-domestic rating multiplier and relief will decrease on a sliding scale of approximately 1% for every £60 additional rateable value above the £6,000 rateable value threshold..

### **Rateable values between £12,000 - 17,999**

Business rates will be calculated using the small business non-domestic rating multiplier but will not be eligible for any percentage relief.

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A few examples of the estimated percentage relief for different rateable value levels are given below for illustration purposes only:

Rateable Value	Estimated Percentage Relief
£120	100%
£4,500	100%
£5,700	100%
£7,450	75.83%
£9,000	50%
£10,900	18.36%
£12,000	0%

The small business non-domestic rating multiplier for 2016-2017 is 48.4p.

The standard non-domestic rating multiplier for 2016-2017 is 49.7p.

Generally, this percentage reduction (relief) is 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 £2,599 and
- (c) the rateable value of the property mentioned in (a), or the aggregate rateable value of all the properties mentioned in (b), must not exceed £17,999 outside London (£25,499 in London) on each day for which relief is being sought. If the rateable value or aggregate rateable value increases above those levels, relief will cease from the day of the increase.

However, the Government introduced additional support to small businesses from 14 February 2014. For those businesses that take on an additional property which would normally have meant the loss of small business rate relief, the Government has confirmed that they will be allowed to keep that relief on the original property for a period of 12 months.

An application for Small Business Rate Relief is not required. If you feel you meet the eligibility criteria and have not received the relief, call us on 01422 393699.

Provided the ratepayer continues to satisfy the conditions for relief which apply at the relevant time as regards the property and the ratepayer, they will automatically continue to receive relief following each five-yearly revaluation.



Certain changes in circumstances will need to be notified to the local authority by a ratepayer who is in receipt of relief (other changes will be picked up by the local authority). The changes which should be notified are:

- the ratepayer taking up occupation of an additional property, and/or
- 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.

For more information go to:

[www.calderdale.gov.uk/business/businessrates/relief-exemptions](http://www.calderdale.gov.uk/business/businessrates/relief-exemptions)

### **Charity and Community Amateur Sports Club Relief**

Charities and registered Community Amateur Sports Clubs (CASCs) 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).

For more information go to:

[www.calderdale.gov.uk/business/businessrates/relief-exemptions](http://www.calderdale.gov.uk/business/businessrates/relief-exemptions)

### **Discretionary Rate Relief for Charities and Non-Profit Making Organisations**

The authority has discretion to give discretionary relief by paying all or part of the rates bill. It is open to voluntary and community groups who pay business rates and is in addition to any mandatory relief awarded to charities.

For full details go to:

[www.calderdale.gov.uk/business/businessrates/relief-exemptions](http://www.calderdale.gov.uk/business/businessrates/relief-exemptions)

### **Rate relief for businesses in rural areas**

Certain types of properties in a rural settlement with a population below 3,000 may be entitled to relief. The property must be the only general store, the only post office or a food shop and have a rateable value of less than £8,500, or be the only public house or petrol station and have a rateable value of less than £12,500. The property has to be occupied. An eligible ratepayer is entitled to relief at 50% of the full charge.

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In addition, the local authority can give relief on certain other occupied property in a rural settlement where the rateable value is less than £16,500.

For full details go to:

[www.calderdale.gov.uk/business/businessrates/relief-exemptions](http://www.calderdale.gov.uk/business/businessrates/relief-exemptions)

## Local Discounts

Local authorities have a general power to grant discretionary local discounts. For more information go to:

[www.calderdale.gov.uk/business/businessrates/relief-exemptions](http://www.calderdale.gov.uk/business/businessrates/relief-exemptions)

The award of such discounts is considered likely to amount to state aid. However, it will be state aid compliant where it is provided in accordance with the De Minimis Regulations EC 1407/213. The De Minimis EC regulations allow an undertaking to receive up to €200,000 euros in 'de minimis' aid over a rolling 3 year period. If you are, or have received any 'de minimis' aid granted during the current or two previous financial years from any source, you should inform the local authority immediately.

## Hardship Relief

The local authority has discretion to give hardship relief in specific circumstances. Full details can be obtained from the local authority.

## Rating Advisers

Ratepayers do not have to be represented in discussions about their rateable value or their rates bill. Appeals against rateable values can be made free of charge. 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, 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.

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## Important Changes from 1 April 2016

- **Retail Discounts**

The Government scheme that provides funding to local authorities so that they can provide a discount worth up to £1,000 in 2014/15 and up to £1,500 in 2015/16 to retail premises with a rateable value of up to £50,000 will no longer apply with effect from 1 April 2016. This scheme provides support to premises including pubs, cafes, restaurants and shops for the 2014/15 and 2015/16 financial years only. For more information go to: [www.calderdale.gov.uk/business/businessrates/relief-exemptions](http://www.calderdale.gov.uk/business/businessrates/relief-exemptions)

Awards such as Retail Relief are required to comply with the European Union law on State Aid. In these circumstances, this involves contacting the local authority if you have received any other De Minimis State Aid, including any other Retail Relief you are being granted for premises other than the one to which this bill relates, and confirming that the award of Retail Relief does not exceed the €200,000 an undertaking can receive under the De Minimis Regulations EC 1407/2013.

You therefore need to determine which of the following apply to your undertaking:

- **If you have not received any other De Minimis State Aid**, including any other Retail Relief you are to be granted for premises other than the one to which this bill and letter relates, **you do not need to do anything further.**
- **If you have received any other State Aid**, or
- **If you wish to refuse to receive the Retail Relief**, granted in relation to any premises in Calderdale Council area, you **must** contact the Business Rates section on telephone number 01422 393699 or by e-mail to [business.rates@calderdale.gov.uk](mailto:business.rates@calderdale.gov.uk)

This may be particularly relevant to those premises that are part of a large retail chain, where the cumulative total of Retail Relief over two years could exceed €200,000.

Further information on State Aid law can be found at [www.gov.uk/state-aid](http://www.gov.uk/state-aid).

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- **Empty Property - Temporary Re-occupancy Discount**

This local discount scheme that provides funding to local authorities so that they can provide a 50% discount for 18 months for those businesses that move into retail premises that have been empty for a year or more will no longer apply to properties that have been empty for a year or more after 1 April 2016. The relief is available for businesses which move into empty premises between 1 April 2014 and 31 March 2016. For more information go to:

[www.calderdale.gov.uk/business/businessrates/relief-exemptions](http://www.calderdale.gov.uk/business/businessrates/relief-exemptions)

- **Business Rates Instalments**

Payment of business rates bills is automatically set on a 10 monthly cycle. However, the Government announced in December 2013 that businesses can ask for their business rate bills to be spread over 12 months to help with cash flow. If you wish to take up this offer, you should contact your local authority as soon as possible.

For more information go to:

[www.calderdale.gov.uk/business/businessrates](http://www.calderdale.gov.uk/business/businessrates)

You can also call us on 01422 393699.

## **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.calderdale.gov.uk/business/businessrates](http://www.calderdale.gov.uk/business/businessrates) and select the 'Business Rates explained' option.

A hard copy is available on request by emailing:

[business.rates@calderdale.gov.uk](mailto:business.rates@calderdale.gov.uk) or calling 01422 393699.



## **Keep an Eye on Calderdale**

For up to date information about flooding, weather and traffic disruptions across the Borough visit

[www.eyeoncalderdale.com](http://www.eyeoncalderdale.com)



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## How to pay

### Direct Debit

Please complete the instruction on the back of your bill at the bottom and return to the Council. For details on how to set up on-line or by telephone, see page 2.

### Telephone payments - credit and debit card

To use the Council's 24 hour Touch Tone facility, telephone 0845 601 8016. Alternatively, contact the Business Rates section during normal office hours on 01422 393699.

### BACS/Standing Order

Please quote the Council's bank account details:

Nat West Bank plc

Sort Code: 62-21-45

Account Number: 00000000

Account Name: Calderdale MBC Head Office Collection Account

### Online

To pay by debit or credit card, visit our website at:

[www.calderdale.gov.uk/business/businessrates](http://www.calderdale.gov.uk/business/businessrates)

and select the 'Online Payments' option

This service is available 24 hours a day.



### By post

Please make all cheques and postal orders payable to Calderdale MBC and crossed 'A/C Payee Only'. Post-dated cheques cannot be accepted. Please quote your reference number when making payment and post it to:

Calderdale MBC, Revenues Services, PO Box 51, Halifax HX1 1TP

### Post Office

No charge is made for use of this service. Simply take your bill to any Post Office.

### In Person

At our Horton Street offices and at any Customer First offices:

[www.calderdale.gov.uk/council/councildepartments/localoffices](http://www.calderdale.gov.uk/council/councildepartments/localoffices)

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## How to contact us

### Online

Go to our website at:  
[www.calderdale.gov.uk/business/businessrates](http://www.calderdale.gov.uk/business/businessrates) to:

- Set up a direct debit
- Make a payment by credit/debit card
- Download application forms to apply for reliefs
- Apply for Discretionary Rate Relief
- Register for electronic billing

Email: [business.rates@calderdale.gov.uk](mailto:business.rates@calderdale.gov.uk)



### In person

Call in to Halifax Customer First, 19 Horton Street, Halifax HX1 1QE

Monday to Friday 9.00am - 5.00pm

You can also call in to one of our Customer First offices around Calderdale.

### By phone

01422 393699

### By post

Calderdale MBC  
Revenues Services  
PO Box 51  
Halifax  
HX1 1TP

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# EMPOWERING THE CALDERDALE BIG 6

Changing the face of energy for businesses

The '6C' is an energy management membership scheme for businesses in Calderdale, launched by Calderdale Council and Elland-based energy management specialist Orchard Energy.

Members of 6C can take advantage of a wide range of services including energy purchasing, water management, bureau services, audits, energy solutions, help with environmental policies and ensuring compliance with energy certificates (DECs) and energy performance certificates (EPCs).

Members will also play an important part in improving their local environment and will be auto-enrolled into Calderdale Council's Environmental Business Awards scheme.

Find out how you can join the scheme by visiting [www.6Cenergy.co.uk](http://www.6Cenergy.co.uk) or call **0844 581 0844**.





The information shown in this leaflet together with that shown on your bill constitutes the legal form of the Non-Domestic Rates Bill as required by the Council Tax and Non-Domestic Rating (Demand Notices) (England) Regulations as amended. Calderdale Council has a statutory duty to produce this information, but have done so at minimum cost.