

NON DOMESTIC RATES INFORMATION LEAFLET

The following information is intended only as a guide. Any person requiring further detailed information may obtain assistance by telephoning or writing to the Council offices shown on the Non Domestic Rates Demand Notice.

Contact details for the Revenues Team are –

Telephone: 01698 403213
Email: businessrates@northlan.gov.uk

Non Domestic Rates represent charges on the occupancy of lands and heritages in the Valuation Roll. Charges are levied in the terms of the Local Government (Scotland) Act 1947 (as amended).

For the rating year 2021/2022 there are 3 different tax rates,

Basic Poundage Rate:	0.490	
Intermediate Poundage Rate:	0.503	Paid by businesses with a rateable value between £51,001 and £95,000
Higher Poundage Rate:	0.516	Paid by businesses with a rateable value more than £95,000

Change in Occupancy

If you have sold, given up the lease or are no longer responsible for the premises, please telephone or write with the details to the Revenues Team at the address shown on your Demand Notice.

Valuation Appeals

All questions regarding the valuation of lands and heritages should be directed to the Assessor at Assessor's Office Lanarkshire Valuation Joint Board, David Dale House, 45 John Street, Blantyre G72 0AA. Telephone number is 01698 476000. Email: assessor@lanarkshire-vjb.gov.uk

In terms with section 9 of the Local Government (Scotland) Act 1975 (substituted by section 12 of the Local Government Act 1998), payment **should not be withheld** pending the outcome of any appeal.

Improper Assessment

Appeals on the ground of improper assessment must be submitted in writing within 29 days of receipt of the demand notice. The appeals should be submitted in writing to the Head of Financial Solutions, PO Box 9060, Civic Centre, Motherwell, ML1 1SH. Such an appeal would require to show that the rate levied by the Council had been incorrectly calculated or applied.

In terms with section 9 of the Local Government (Scotland) Act 1975 (substituted by section 12 of the Local Government Act 1988), payment **should not be withheld** pending the outcome of any appeal.

WHEN TO PAY

Rates are payable by 10 monthly instalments Local Government (Scotland) Act 1975 (Section 8), [as amended](#).

HOW TO PAY

The Demand notice offers one method of payment based on your previous payment history (where applicable). Alternatively, rates are payable over 10 months, May to February, by the following methods: - Direct Debit, Bacs, Chaps, Internet, 24 hour Digital Payment Hotline, Cheque or Cash.

For further information, see the back of your rates notice or contact the Revenues Team.

RECOVERY

In terms with Section 8A of the Local Government (Scotland) Act 1975, as amended, with effect from 1 April 2021 if you fail to pay your instalments as detailed on your rates notice you will be issued with a Reminder Notice. The Reminder Notice will detail the instalment arrears and the balance due. Payment of the instalment arrears is due within seven days from the date of issue.

Failure to pay the arrears detailed on the Reminder Notice in full will result in further recovery action after a further 7 days. You will lose the right to pay your rates account in instalments.

After you have lost the right to pay by instalments we will apply to a Sheriff Court for a Summary Warrant and 10% costs will be added to the balance of your account and it may be passed to a firm of Sheriff Officers for collection.

If you pay the amount shown on the reminder within the 7 day period you should note that you are entitled to only TWO reminders in any year (i.e. from the 1st of April to the following 31st March).

Where two reminders have been issued during a financial year and a further instalment is unpaid, application will be made to the Sheriff for a Summary Warrant for recovery of the FULL balance, and the sum due by you will be increased by 10% and passed to a firm of Sheriff Officers for collection.

Where there are arrears for the current year on closed accounts as you have not paid the remaining balance as detailed on your non domestic rates notice then a Final Notice will be issued.

If the FULL balance detailed on the Final Notice is not paid in full within 14 days application will be made to the Sheriff for a Summary Warrant for recovery of the balance, and the sum due by you will be increased by 10% and passed to a firm of Sheriff Officers for collection.

Where there are arrears of non domestic rates for earlier recovery years and the balance has not been paid in full by the due date detailed on your rates notice, a Final Notice will be issued.

If the FULL balance detailed on the Final Notice is not paid in full within 14 days application will be made to the Sheriff for a Summary Warrant for recovery of the balance, and the sum due by you will be increased by 10% and passed to a firm of Sheriff Officers for collection.

STATUTORY ADDITION FOR NON-PAYMENT

In terms of section 247 of the Local Government (Scotland) Act 1947 a statutory addition of 10% on rates outstanding will be charged after the necessary legal steps have been taken.

ADDITIONAL FEES INCURRED DUE TO NON-PAYMENT

The Authority is not liable for any collection fees you may incur through action by external agencies in pursuit of outstanding business rates.

Should you consider that you may be entitled to any of the reliefs listed, please contact the Revenues Team as soon as possible.

ABATEMENTS, REBATES AND RELIEFS

IMPORTANT NOTICE

Mandatory Relief

Registered charities may be entitled to both mandatory and discretionary relief of rates up to 100% of their rates liability. Charitable organisations etc are entitled to 80% Mandatory Relief in terms of Section 4 (2) and (8) of the Local Government (Financial Provisions etc.) (Scotland) Act 1962. Organisations already entitled to this relief will find details of the amount afforded on their demand notice.

Discretionary Relief

Similarly, organisations which qualified for Discretionary Relief in terms of section 4(5) of the 1962 Act and the Council's policy will find the details for the amount afforded on their demand notice.

Sports, Theatre, Arts, Clubs etc.

Relief of rates up to a maximum of 100% of rate liability. Licensed Sports clubs are able to claim for discretionary relief and any relief granted will be based on the turnover of the club.

Disabled Persons Relief

Relief of rates can be granted in terms of the Rating (Disabled Persons) Act 1978. Relief may be awarded to properties, in certain circumstances, that are wholly or mainly utilised for the provision of residential accommodation for persons suffering from illness or the provision of facilities for training individuals with disabilities.

Empty Property Relief

The authority can grant (after receipt of the relevant application form) remission of rates on a non-domestic property which is unoccupied. Generally, the whole of the property has to be completely unoccupied to qualify. The amount of relief awarded is based on the property and not the ratepayer. Therefore, if you are a new occupier claiming for empty property relief, and the previous occupier has also claimed for empty relief, this may affect the amount of relief you will be awarded.

Fresh Start Relief

From 1 April 2018, if a property (with a rateable value of less than £65,000) has been empty for over 6 months and, is then occupied, the new occupant may be entitled to claim 100% relief for up to 12 months.

N.B. Depending on the amount of interest charged, payday lenders may not be eligible for this type of relief.

Day Nursery Relief

100% relief of rates may be available to properties wholly or mainly used as a day nursery, within the meaning of section 135 of the Education (Scotland) Act 1980 and, who also provide day care of children as defined in paragraph 13 of schedule 12 of the Public Services Reform (Scotland) Act 2010. Further information regarding the qualifying criteria can be obtained from the Revenues Team. The relief can be claimed from 1 April 2018 to 31 March 2023.

New and Improved Properties

From 1 April 2018 certain new properties first entered in the valuation roll, the ratepayer may receive 100% rate relief. In addition, for certain property improvements relief may be awarded to any increase in charges due to an increase in the rateable value.

Part Empty (Industrial properties only)

This type of relief can be claimed for a period of in excess of 1 month but no more than 3 months.

In terms with Council policy only industrial subjects are able to apply for this type of relief.

Enterprise Zone

Biocity, at Newhouse in North Lanarkshire, is classed as an enterprise area. As such, relief can be claimed for occupied properties used by a company involved in life sciences e.g. industrial biotechnology, medical technologies etc. The current scheme is due to end 31 March 2023.

Small Business Bonus Scheme – 2020/2021 eligibility criteria

Businesses with a combined rateable value (all properties in Scotland) of £35,000 or less may qualify from between 25% to 100% rates relief (N.B. Each property must have an individual rateable value of £18,000 or less). The property has to be occupied to qualify for this relief.

N.B. Depending on the amount of interest charged, Payday lenders may not be eligible for this type of relief.

The additional cost of the scheme will be met by the Scottish Government. Larger businesses will continue to make a small contribution towards the scheme by a supplement on the rate poundage.

Retail, hospitality and leisure businesses

From 1 April 2020 Retail, hospitality and leisure businesses were, subject to meeting the qualifying criteria, awarded 100% rates relief to 31 March 2021. An application form was not required.

From 1 April 2021 any Retail, hospitality and leisure businesses that were, subject to meeting the qualifying criteria, entitled to this relief were required to complete an application form. 100% rates relief could be awarded for the period 1 April 2021 to 31 March 2022.

To get this relief, a property has to be occupied. Properties that have closed temporarily due to the government's coronavirus advice will be treated as occupied.

How to apply

Applications forms for all of the above relief schemes can be obtained by phoning 01698 403213 or by emailing [**businessrates@northlan.gov.uk**](mailto:businessrates@northlan.gov.uk)

Further information can also be obtained by accessing the Scottish Government website at [**https://www.mygov.scot/business-rates-relief/**](https://www.mygov.scot/business-rates-relief/)

You can also access information on how non domestic rates are calculated at [**https://www.mygov.scot/non-domestic-rates-guidance/**](https://www.mygov.scot/non-domestic-rates-guidance/)

AUDIT SCOTLAND NATIONAL FRAUD INITIATIVE

North Lanarkshire Council is participating in the Audit Scotland National Fraud Initiative, a data matching exercise which involves sharing data between public and private sector bodies to prevent and detect fraud. Further information is available at [National Fraud Initiative \(NFI\) | North Lanarkshire Council](#) or the Audit Scotland's website (www.audit-scotland.gov.uk).

Non-Domestic Rates and your information

The Council is under an obligation to manage public funds properly.

Accordingly information that you provide the Council will be used to ensure all sums due to the Council are paid timeously.

The information may also be used to prevent and detect fraud. It is possible that this information may be shared for the same purposes with public bodies, including Councils and other organisations which handle public funds.

Further information can be obtained from the Council's website.

For information on how we process your data, please view our privacy and cookies policies.

<http://www.northlanarkshire.gov.uk/privacy>