

# National Non Domestic Rates Information 2020-21



## Non-Domestic Rates

Non-Domestic Rates, or business rates, collected by local authorities are the way that those who occupy non-domestic property contribute towards the cost of local services. Under the business rates retention arrangements introduced from 1st April 2013, authorities keep a proportion of the business rates paid locally. The money, together with revenue from council tax payers, locally generated income and grants from central government, is used to pay for the services provided by local authorities in your area. Further information about the business rates system may be obtained at: [www.gov.uk/introduction-to-business-rates](http://www.gov.uk/introduction-to-business-rates) and from Chichester District Council at [www.chichester.gov.uk/businessrates](http://www.chichester.gov.uk/businessrates).

## Business Rates Instalments

Payment of business rates bills is automatically set on a 10-monthly cycle. However, the Government has put in place regulations that allow ratepayers to require their local authority to enable payments to be made through 12 monthly instalments. If you wish to take up this offer please complete an e-form at [www.chichester.gov.uk/payyourbusinessrates](http://www.chichester.gov.uk/payyourbusinessrates).

## National Non-Domestic Rating Multiplier

The local authority works out the business rates bill for a property by multiplying the rateable value of the property by the appropriate non-domestic multiplier. There are two multipliers: the standard non-domestic rating multiplier and the small business non-domestic rating multiplier. The Government sets the multipliers for each financial year, except in the City of London where special arrangements apply.

Ratepayers who occupy a property with a rateable value below £51,000 (and who are neither entitled to certain other mandatory relief[s] nor liable for unoccupied property rates) will have their bills calculated using the lower small business non-domestic rating multiplier, rather than the standard non-domestic rating multiplier.

Both multipliers for this financial year are based on the previous year's multiplier adjusted to reflect the Consumer Price Index (CPI) inflation figure for the September prior to the billing year. The current multipliers are shown on the front of your bill.

## Rateable Value

Apart from properties that are exempt from business rates, each non-domestic property has a rateable value which is set by the Valuation Office Agency (VOA), an agency of Her Majesty's Revenue and Customs. They compile and maintain a full list of all rateable values, available at [www.gov.uk/voa](http://www.gov.uk/voa). The rateable value of your property is shown on the front of your bill. This broadly represents the yearly rent the property could have been let for on the open market on a particular date specified in legislation. For the current rating list, this date was set as 1st April 2015.

The VOA may alter the valuation if circumstances change. The ratepayer (and certain others who have an interest in the property) can also check and challenge the valuation shown in the list if they believe it is wrong.

Further information about the grounds on which challenges may be made and the process for doing so can be obtained by contacting the VOA, or by consulting the VOA website: [www.gov.uk/guidance/how-to-check-your-rateable-value-is-correct](http://www.gov.uk/guidance/how-to-check-your-rateable-value-is-correct).

## Revaluations

All non-domestic property rateable values are reassessed at revaluations. The most recent revaluation took effect from 1st April 2017. Revaluations ensure that business rates bills are up-to-date and more accurately reflect current rental values and relative changes in rents. Frequent revaluations ensure the system continues to be responsive to changing economic conditions.

## Transitional Rate Relief

At a revaluation, some ratepayers will see reductions or no change in their bill whereas some ratepayers will see increases.

Transitional relief schemes are introduced at each revaluation to help those facing increases. Such relief schemes are funded by limiting the reduction in bills for those who have benefitted from the revaluation. Transitional relief is applied automatically to bills. Further information about transitional arrangements can be obtained at [www.gov.uk/introduction-to-business-rates](http://www.gov.uk/introduction-to-business-rates). Information is also available by request by email to Chichester District Council at [taxation@chichester.gov.uk](mailto:taxation@chichester.gov.uk).

## Business Rate Reliefs

Depending on individual circumstances, a ratepayer may be eligible for a rate relief (i.e. a reduction in their business rates bill). There are a range of available reliefs. Further details are provided below and at [www.gov.uk/introduction-to-business-rates](http://www.gov.uk/introduction-to-business-rates). Further information can be obtained from Chichester District Council at [www.chichester.gov.uk/businessrates](http://www.chichester.gov.uk/businessrates).

## Temporary Reliefs

Some of the permanent reliefs are set out below but temporary reliefs are often introduced by the Government at Budgets. Further detail on current temporary reliefs is available at [www.gov.uk/apply-for-business-rate-relief](http://www.gov.uk/apply-for-business-rate-relief) and from Chichester District Council at [www.chichester.gov.uk/businessrates](http://www.chichester.gov.uk/businessrates).

## Small Business Rates Relief

If a ratepayer's sole or main property has a rateable value which does not exceed a set threshold, the ratepayer may receive a percentage reduction in their rates bill for the property of up to a maximum of 100%. The level of reduction will depend on the rateable value of the property. For example eligible properties with a rateable value below a specified lower threshold will receive 100% relief. Eligible properties between that threshold and a specified upper threshold will receive partial tapered relief. The relevant thresholds for relief are set by the Government by order and can be obtained from Chichester District Council at [www.chichester.gov.uk/businessratesdiscounts](http://www.chichester.gov.uk/businessratesdiscounts) or at [www.gov.uk/introduction-to-business-rates](http://www.gov.uk/introduction-to-business-rates).

Generally, these percentage reductions (reliefs) are 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 the limit set by order.

The aggregate rateable value of all the properties mentioned in (b), must also not exceed an amount set by order. For those businesses that take on an additional property which would normally have meant the loss of small business rate relief, they will be allowed to keep that relief for a fixed additional period.

Full details on the relevant limits in relation to second properties and the current period for which a ratepayer may continue to receive relief after taking on an additional property can be obtained from Chichester District Council at [www.chichester.gov.uk/businessratesdiscounts](http://www.chichester.gov.uk/businessratesdiscounts) or at [www.gov.uk/introduction-to-business-rates](http://www.gov.uk/introduction-to-business-rates).

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

- (a) the property falling vacant,
- (b) the ratepayer taking up occupation of an additional property;
- or
- (c) 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.

## Charity and Community Amateur Sports Club (CASC) Relief

Charities and registered Community Amateur Sports Clubs 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).

Chichester District Council has discretion to give further relief on the remaining bill. Full details can be obtained at [www.chichester.gov.uk/businessratesdiscounts](http://www.chichester.gov.uk/businessratesdiscounts).

## Relief for Local Newspapers

The Government is providing funding to local authorities so that they can provide a discount worth up to £1,500 a year on office space occupied by local newspapers. This scheme was due to run for 2 years from 1st April 2017. At Autumn Budget 2018, the Government extended the scheme for an additional year (2019/20). In January 2020 the Government announced the scheme will apply for an additional 5 years until 31st March 2025. This scheme provides up to a maximum of one discount per local newspaper title and per hereditament, and up to state aid limits. The relief will be delivered through local authority discretionary powers (under Section 47(3) of the Local Government Finance Act 1988).

## Retail Relief

At Autumn Budget 2018, the Government announced a one-third discount for eligible retail businesses with a rateable value of less than £51,000, up to state aid limits. This scheme will run for two years from April 2019. This discount will be applied to the bill after the application of any reliefs, excluding local discounts.

In January 2020 the Government announced the retail discount will increase from one-third to 50% as from 1st April 2020 and extend to cinemas and music venues.

The Government has issued guidance on the operation of the scheme, which can be found at [www.gov.uk/government/publications/business-rates-retail-discount-guidance](http://www.gov.uk/government/publications/business-rates-retail-discount-guidance). The relief will be delivered through the local authority discretionary powers (under section 47(3) of the Local Government Finance Act 1988). Further information can be obtained from Chichester District Council at [www.chichester.gov.uk/businessrates](http://www.chichester.gov.uk/businessrates).

## 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 a discount. 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 the only public house or the only 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 whilst Chichester District Council also has discretion to give further relief on the remaining bill. The 2016 Autumn Statement confirmed the doubling of rural rate relief from 50% to 100% from 1st April 2017. Local authorities are expected to use their local discount powers to grant 100% rural rate relief to eligible ratepayers from 1st April 2017.

Additional information can be obtained from Chichester District Council at [www.chichester.gov.uk/businessratesdiscounts](http://www.chichester.gov.uk/businessratesdiscounts).

## Pub Relief

In January 2020 the Government announced the introduction of pub relief to eligible pubs with a rateable value of less than £100,000. A discount of up to £1,000 will be awarded for one year commencing April 2020. This discount will be applied to the bill after the application of any reliefs, excluding local discounts.

The Government has issued guidance on the operation of the scheme which can be found at [www.gov.uk/government/publications/business-rates-pubs-discount-2020-to-2021-local-authority-guidance](http://www.gov.uk/government/publications/business-rates-pubs-discount-2020-to-2021-local-authority-guidance). The relief will be awarded through local authority discretionary powers (under section 47(3) of the Local Government Finance Act 1988). Further information can be obtained from Chichester District Council at [www.chichester.gov.uk/businessrates](http://www.chichester.gov.uk/businessrates).

## Unoccupied Property Rating

Business rates are generally payable in respect of unoccupied non-domestic property. However, they are generally not payable for the first three months that a property is empty. This is extended to six months in the case of certain industrial premises, whilst certain other properties such as vacant listed buildings are not liable for business rates until they are reoccupied. Full details on exemptions can be obtained from Chichester District Council at [www.chichester.gov.uk/businessratesempty](http://www.chichester.gov.uk/businessratesempty) or at [www.gov.uk/apply-for-business-rate-relief](http://www.gov.uk/apply-for-business-rate-relief).

## Local Discounts

Local authorities have a general power to grant discretionary local discounts. Full details can be obtained from Chichester District Council at [www.chichester.gov.uk/businessratesdiscounts](http://www.chichester.gov.uk/businessratesdiscounts).

## Hardship Relief

Local authorities have discretion to give hardship relief in specific circumstances. Full details can be obtained from Chichester District Council at [www.chichester.gov.uk/businessratesdiscounts](http://www.chichester.gov.uk/businessratesdiscounts).

## State Aid

The award of discretionary relief[s] 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 Regulation EC 1407/2013. The De Minimis Regulation allows an undertaking to receive up to EUR 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 Chichester District Council at [taxation@chichester.gov.uk](mailto:taxation@chichester.gov.uk).

## Rating Advisers

Ratepayers do not have to be represented in discussions about the rateable value of their property or their rates bill. 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 or company 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.

## Personal Data

Chichester District Council manages personal data in accordance with the provisions of the General Data Protection Regulations 2016 and is a public authority as defined within those regulations.

The revenues department\* related personal data will be processed for the public purpose of the exercise of duties related to the local authority functions of the revenues department, including related processing specifically financial and criminal investigations or any administrative tasks reasonably required to carry out those functions.

Revenues department data will be provided to the Cabinet Office for data matching purposes in accordance with Section 6 of the Local Audit and Accountability Act 2014 as part of the National Fraud Initiative or where otherwise provided for in law.

This data will be used for cross-system and cross-authority comparison for the prevention and detection of fraud.

For more information, please visit the council's web page on its data protection policy, which provides further guidance on your rights and access to the Cabinet Office's National Fraud Initiative web pages, or contact the relevant revenues department on **01243 785166**.

The revenues department will share information including personal data with other departments in the council to support the effective carrying out of this work in particular IT, legal and finance departments. The council will also share personal data with partner bodies where statute allows sharing information and personal data with those bodies.

The revenues department will share personal data externally where it is reasonably required to carry out elements of the revenues department's work of the council under a data processing or data sharing agreement including where that processing is required to improve our services to you. Information will also be shared when requests are received by legitimate law enforcement bodies carrying out their own public role.

\*revenues department refers to - council tax, business rates, housing benefit, council tax reduction and the collection and enforcement of the BID levy.

## 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.chichester.gov.uk](http://www.chichester.gov.uk). A hard copy is available on request by email to Chichester District Council at [taxation@chichester.gov.uk](mailto:taxation@chichester.gov.uk).

## How can I pay my Business Rates Bill ?

- **Direct Debit** – the easiest and cheapest way for your payments to be made and collected. You can set up a direct debit to pay your business rates online by visiting [www.chichester.gov.uk/myaccount](http://www.chichester.gov.uk/myaccount) and selecting **My Business Rates**.
- **Telephone Payments** - **01243 534880** to make payment using a fully automated secure service available **24 hours a day 7 days a week**. You will need to have your business rates account number (as shown on the front of your bill) and debit card ready. **Credit cards are not accepted for payment of Business Rates**.
- **Via the internet** – [www.chichester.gov.uk/payyourbusinessrates](http://www.chichester.gov.uk/payyourbusinessrates)
- **Payment via the Post Office® or PayPoint**. The barcode (on the bottom of your bill) can be used to make payment at the following:
  - A Post Office® branch (cash or debit card).
  - PayPoint outlet (cash only).
- **Electronic & Telephone banking**  
Please quote sort code **60-05-24**, the councils bank account number **26121220** and your business rates account number (as shown on the front of your bill).

## Who can I contact if I have a query?

**If your query is with regard to your bill, please contact:**

Business Rates Section  
Chichester District Council  
East Pallant House, 1 East Pallant, Chichester, PO19 1TY

Telephone: **(01243) 534501**

Fax: **01243 776766**

Email: [taxation@chichester.gov.uk](mailto:taxation@chichester.gov.uk)

website: [www.chichester.gov.uk](http://www.chichester.gov.uk)

**If your query is regarding the valuation of your property please contact:**

The District Valuer & Valuation Office

Telephone: **03000 501 501**

website: [www.gov.uk/voa](http://www.gov.uk/voa)

**For general information about Business Rates visit:**  
[www.gov.uk/browse/business/premises-rates](http://www.gov.uk/browse/business/premises-rates)

**The office opening hours at East Pallant House:  
Monday to Thursday 8.45am to 5.10pm; Friday 8.45 am to 5.00pm**

