



Department for
Communities and
Local Government

Non-Domestic Rates Branch
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Zone 5/D2
Eland House
Bressenden Place
London SW1E 5DU

6 February 2014

Email: ndr@communities.gov.uk

Chief Finance Officers of English Billing Authorities

FOR THE ATTENTION OF THE BUSINESS RATES SECTION

Dear Chief Finance Officer

Business Rates Information Letter (2/2014):

This is the second business rates information letter to be issued by the Department for Communities and Local Government this year. Previous letters are available on the internet at:

<https://www.gov.uk/business-rates-information-letters>, or for archived letters:

<http://webarchive.nationalarchives.gov.uk/20120919132719/http://www.communities.gov.uk/localgovernment/localgovernmentfinance/businessrates/busratesinformationletters/>.

This letter covers:

- **Compensating authorities for tax changes**
- **Business Rates Retail Relief - Discount Guidance**
- **Demand Notice Regulations**

Compensating authorities for tax changes

1. The Government has committed to provide funding to authorities in respect of the impact of tax changes under the business rates retention scheme.

Compensation for changes to reliefs in 2013-14

2. On 30 January we wrote to authorities to provide details of interim payments associated with the doubling of Small Business Rate Relief in 2013-14.

3. The Government has agreed to re-imburse authorities (including major precepting authorities) in full for the increase of the relief based on actual costs as captured at year end via local authority National Non-Domestic Rating 3 returns. Due to the sums involved and the time authorities would have to wait for that payment, we are making interim payments based on forecasts of costs. The interim payments are based on Autumn Statement 2012 costs proportioned according to National Non-Domestic Rating Form 1 estimates of costs. The total amount of interim payments to be made equates to approximately 90% of total estimated costs. Authorities received these payments, made under section 31 of the Local Government Act 2003, on 31 January 2014.

4. We will conduct a reconciliation process once authorities have provided their National Non-Domestic Rating Form 3 returns to ensure that each authority receives the correct level of funding.

5. As mentioned in the Business Rates Information Letter 11/2012, the Chancellor announced in his Autumn 2012 Statement a measure to extend empty property rate relief for empty new build properties. Empty new build properties completed between 1 October 2013 and 30 September 2016 will be exempt from empty property rates for up to 18 months up to state aid de minimis limits.

6. Payments for 2013-14 for this relief will be made in the summer by section 31 grant based on relief granted as reported in National Non-Domestic Rating Form 3 returns.

Compensation for changes to reliefs in 2014-15

7. On 5 December, the Chancellor announced, as part of his Autumn Statement, further changes to business rates in 2014-15.

8. To cover authorities' tax loss costs which fall in 2014-15, due to that announcement and the previously announced temporary empty property new build measure, the Government will make grant payments under section 31 of the Local Government Act 2003, "on account" over the course of 2014-15, based on 100% of 2014-15 National Non-Domestic Rating Form 1 estimates. For convenience, Part 1C of the National Non-Domestic Rating Form 1, automatically calculates the estimated sums that will be due to authorities.

9. Sums will be reconciled to outturn figures when 2014-15 National Non-Domestic Rating Form 3 returns are available and any difference paid to, or recovered from, authorities. "On account" payments will be made in 10 instalments in line with the "schedule of instalments" in regulation 15 of the Non-Domestic Rating (Rates Retention) Regulations 2013 (SI 2013/452).

Business Rates Retail Relief Discount Guidance

10. The Government announced in the Autumn Statement on 5 December 2013 that it will provide a business rates discount of up to £1,000 to all occupied retail properties with a rateable value of £50,000 or less in each of the years 2014 to 2015 and 2015 to 2016. Properties that will benefit from the relief will be occupied hereditaments with a rateable value of £50,000 or less, that are wholly or mainly being used as shops, restaurants, cafes and drinking establishments.

11. On 29 January the Government published the Business Rates Retail Relief Guidance document. This document provides guidance to local authorities about the operation and delivery of that retail relief. The Guidance does not replace existing legislation on business rates or any other relief. The Guidance applies to England only. The Guidance document can be found at:

<https://www.gov.uk/government/publications/business-rates-retail-relief>.

12. We have received some queries from authorities as to whether the discount should be applied to all retail properties or just those that are in the high street or town centres. We can confirm that the relief is intended to benefit all retail properties that meet the criteria in the guidance and not just those that are in the high street or town centres.

Demand Notice Regulations

13. The Department will be amending the Council Tax and Non-Domestic Rating (Demand Notices) (England) Regulations 2003 to provide revised text for the explanatory notes that authorities are required to send with demand notices. The revisions are being made to reflect the changes announced in the Autumn Statement (see

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/263942/35062_Autumn_Statement_2013.pdf).

14. We are conscious that authorities will be keen to finalise billing arrangements and therefore attached to this letter is the revised draft text of the explanatory notes that we will be proposing for inclusion in demand notices under the amending regulations. There are two separate attachments to this letter which provide:

- Part 1 of Schedule 2 to the 2003 Regulations - Explanatory Notes to be served by billing authorities other than the Common Council (rural settlement authorities must supply these notes with the addition of the paragraph in Part 2 of Schedule 2 to the 2003 Regulations)
- Part 3 of Schedule 2 to the 2003 Regulations - Explanatory Notes to be served by the Common Council

15. You should note that technically the text remains draft, but we do not anticipate it changing substantially before the amending regulations are laid in Parliament. You will be aware that the 2003 Regulations allow the text in the explanatory notes provided with demand notices to be in substantially similar terms to that contained in the regulations.

Part 1 Explanatory Notes

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. 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.

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 officers 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. The rateable value of your property is shown on the front of this bill. This broadly represents the yearly rent the property could have been let for on the open market on a particular date. For the revaluation that came into effect on 1st April 2010, this date was set as 1st April 2008.

The valuation officer 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. Further information about the grounds on which appeals may be made and the process for doing so can be found on the VOA website or from your local valuation office.

National Non-Domestic Rating Multiplier

The local authority works out the business rates bill by multiplying the rateable value of the property by the appropriate multiplier. 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. Generally, the multipliers increase in line with inflation according to the Retail Price Index in September of the preceding year. For the 2014-15 financial year, the Government has capped the increase in the multipliers at 2%.

Between revaluations, the multipliers change each year in line with inflation 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.

Business Rates Instalments

Payment of business rate bills is automatically set on a 10-monthly cycle. However, the Government has announced that it will legislate to allow businesses to ask for their business rate bills to be spread over 12 months to help with cash flow. The Government is putting in place regulations that will, with effect for the 2014-15 financial year, allow businesses to require their local authority to enable payments to be made through 12 monthly instalments. If you wish to take up this offer, you should contact your local authority as soon as possible.

Revaluation 2010 and Transitional Arrangements

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. The current rating list is based on the 2010 revaluation. The Government has confirmed that the next revaluation has been postponed until 2017. This will provide greater stability for businesses to encourage economic growth. Five yearly revaluations will continue from 2017. Revaluation does not raise extra money for Government. The Government's Written Ministerial Statement on the postponement can be found at the following link:

<http://www.publications.parliament.uk/pa/cm201213/cmhansrd/cm121112/wmstext/121112m0001.htm>

For those ratepayers who would otherwise have seen significant increases in their rates liability, the Government has put in place a £2 billion 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 continue to apply to yearly increases and decreases until the full amount is due (rateable value times the appropriate multiplier). The scheme applies only to the bill based on a property at the time of the revaluation. If there are any changes to the property after 1st April 2010, transitional arrangements will not normally apply to the part of a bill that relates to any increase in rateable value due to those changes. Changes to your bill as a result of other reasons (such as because of changes to the amount of small business rate relief) are not covered by the transitional arrangements.

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

More information on revaluation 2010 can be found at www.voa.gov.uk.

Unoccupied Property Rating

Business rates will not be payable in the first three months that 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 the local authority. If the unoccupied property rate for the financial year has been reduced by order, it will be shown on the front of this bill.

The Government has introduced a new temporary measure for unoccupied new builds from October 2013. Unoccupied new builds will be exempt from unoccupied property rates for up to 18 months (up to state aid limits) where the property comes on to the list between 1st October 2013 and 30th September 2016. The 18 month period includes the initial 3 or 6 month exemption and so properties may, if unoccupied, be exempt from non-domestic rates for up to an extra 15 or 12 months.

Partly Occupied Property Relief

A ratepayer is liable for the full non-domestic rate whether a property is wholly occupied or only partly occupied. Where a property is partly occupied for a short time, the local authority has discretion in certain cases to award relief in respect of the unoccupied part. Full details can be obtained from the local authority.

Small Business Rate Relief

Ratepayers who are not entitled to another mandatory relief or are 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 have their bill 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 does not exceed £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, until 31st March 2015, the Government has doubled the usual level of relief.

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.

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 or £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 has introduced additional support to small businesses. 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 for a period of 12 months.

An application for Small Business Rate Relief is not required. Where a ratepayer meets the eligibility criteria and has not received the relief they should contact their local authority. 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 in each new valuation period.

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-

- (a) the ratepayer taking up occupation of an additional property, and
- (b) 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 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).

The local authority has discretion to give further relief on the remaining bill. Full details can be obtained from the local authority.

Local Discounts

Local authorities have a general power to grant discretionary local discounts. Full details can be obtained from the local authority.

Retail Discounts

The Government is giving funding to local authorities so that they can provide a discount worth up to £1,000 a year - in both 2014-15 and 2015-16 - to retail premises with a rateable value of up to £50,000. This will provide support to premises including pubs, cafes, restaurants and shops. Full details can be obtained from the local authority.

The Government is also giving 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. This is available for businesses which move into empty premises between 1st April 2014 and 31st March 2016. Full details can be obtained from the local authority.

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 (1407/2013). The De Minimis Regulations allow 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 local authority immediately with details of the aid received.

Hardship Relief

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

Cancellation of Backdated Rates Liabilities

The Government has put in place regulations to allow for the cancellation of certain backdated business rates liabilities. The relevant regulations, the Non-Domestic Rating (Cancellation of Backdated Liabilities) Regulations 2012 (SI 2012/537), can be found at <http://www.legislation.gov.uk/uksi/2012/537/made>.

Information on the type of backdated rates liability that can be cancelled is available with Business Rates Information Letter titled Cancellation of Backdated Rates:

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/8187/Business_Rates_Information_Letter_4-2012.pdf

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) and the Institute of Revenues, Rating and Valuation (IRRV - website 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.

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 (website address of local authority where information is published). A hard copy is available on request by writing to the council or at (telephone number)."]

Part 3 Explanatory Notes for Special Authorities

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. 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.

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 officers 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. The rateable value of your property is shown on the front of this bill. This broadly represents the yearly rent the property could have been let for on the open market on a particular date. For the revaluation that came into effect on 1st April 2010, this date was set as 1st April 2008.

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Special arrangements for the City of London

Because of its special circumstances - notably its very small resident population - the Common Council of the City of London can set its own rate - or multiplier - and retain part of the proceeds to help pay for the services it provides. It may set this rate, subject to certain constraints, at a higher or lower level than the rate which applies outside the City of London. The proportion of business rates it keeps under the business rate arrangements is supplemented by an additional amount, thereby ensuring that the City of London's council tax payers do not bear a disproportionate share of the cost of providing the services which benefit them.

The City of London Rating Multiplier

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. The City sets the multipliers for each financial year according to formulae set by legislation.

National Non-Domestic Rating Multiplier

The local authority works out the business rates bill by multiplying the rateable value of the property by the appropriate multiplier. 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. Generally, the multipliers increase in line with inflation according to the Retail Price Index in September of the preceding year. For the 2014-15 financial year, the Government has capped the increase in the multipliers at 2%.

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Information on the type of backdated rates liability that can be cancelled is available with Business Rates Information Letter titled Cancellation of Backdated Rates:

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/8187/Business_Rates_Information_Letter_4-2012.pdf

Rating advisers

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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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Information relating to the relevant and previous financial years in regard to the gross expenditure of the local authority is available at (website address of local authority where information is published). A hard copy is available on request by writing to the council or at (telephone number).”.