

Non-Domestic Rates 2017 to 2018

The best way to pay is by Direct Debit

Set up a Direct Debit via our Self Service facility at www.glasgow.gov.uk/ndr or via telephone Monday to Friday on 0141 287 7333 (9am to 4.30pm), excluding Public Holidays.

Direct Debit payments can be made on the 7th, 18th or 28th of each month.

• HOW WE WORK OUT YOUR NON-DOMESTIC RATES

Properties used for business in Scotland pay Non-Domestic Rates that are charged based on a standard Rate Pounding which is multiplied by the Rateable Value of that property, as set out in the Valuation Roll. A revaluation of all rateable values for Non-Domestic properties will take effect from 1 April 2017. All 2017/18 rates bills are based on the new rateable value provided by the Assessor.

The national Non-Domestic Rate Pounding set by the Scottish Government for 2017 to 2018 is 46.6 pence in the pound. Larger businesses with a rateable value over £51,000 pay an additional supplement of 2.6 pence in the pound.

• NON-DOMESTIC WATER AND WASTE-WATER CHARGES

You will receive a bill for your water and waste-water charges direct from your licensed provider.

• EMPTY PROPERTY RELIEF

Relief is available to properties which are empty. The relevant levels of Relief which apply are:-

- Industrial properties receive a reduction of 100% of the Rates charge for the first 6 months that they are empty and a 10% reduction thereafter.
- Properties which are classed as **exempt** for Rates purposes such as Listed, or uninhabitable buildings, will receive full Relief at 100% of the Rates charge.
- All other properties receive a reduction of 50% of the Rates charge for the first 3 months that the property is empty and a 10% reduction thereafter.
- Properties with a Rateable Value of less than £1,700 do not have to pay any Rates while empty.

• SMALL BUSINESS BONUS RELIEF

If the Rateable Value of your property is £18,000 or less, and the total Rateable Value of all your properties in Scotland is less than £35,000, you may be entitled to Small Business Bonus Relief. The level of Relief due is based on the Rateable Value of each property.

Cumulative Rateable Value Range	Percentage of Rate Relief
Up to £15,000	100%
£15,001 to £18,000	25%
£18,001 to £35,000* *multiple properties	25% on each individual property with a Rateable Value of £18,000 or less

• RENEWABLE ENERGY RELIEF

Renewable Energy Relief is available to ratepayers who use a property solely for the generation of renewable heat or power (or both) from certain renewable sources. Recent changes mean that an element of community investment is required in order to qualify for this Relief. Further details on this Relief and how to apply for it are available online at www.glasgow.gov.uk/ndr

• ENTERPRISE AREA RELIEF

Enterprise Area Relief of up to 100% is available for properties in the Glasgow enterprise area which are occupied for the purpose of carrying out certain activities. Further details on this Relief and how to apply for it are available online at www.glasgow.gov.uk/ratesrelief

• OTHER RELIEFS AND REDUCTIONS

Other categories of Relief are also available. For further details on all reliefs and to make an application, please visit our website at www.glasgow.gov.uk/ndr

• OTHER PAYMENT METHODS

- **Credit or Debit Card:** By calling **0141 287 7333** (9am to 5.00pm)
- **Bank Transfer:** Bank Account Number **00223217**, Sort Code **834400** – quoting your reference number.

If you have missed any of your payments, please contact the Non-Domestic Rates office by email at ndr@fs.glasgow.gov.uk or phone **0141 287 7333** as soon as possible. Remember that if we do not know you are having problems paying, we cannot help you and instead may be forced to take action to recover the amount you owe us.

• NON-DOMESTIC RATES ENQUIRIES

- Access your Rates account by signing up to our **Self Service** facility at www.glasgow.gov.uk/ndr
- **Email:** ndr@fs.glasgow.gov.uk
- **Telephone:** Call 0141 287 7333
 - Phone enquiries: Phone lines open Monday to Friday 9am to 4.30pm.
 - Phone payments: Payment line open Monday to Friday 9am to 5.00pm.
- **Write to:** Non-Domestic Rates Office, Glasgow City Council, PO Box 36, Glasgow, G1 1JE.

• APPEALING AGAINST THE RATEABLE VALUE OF YOUR PROPERTY

You can appeal your Rateable Value within six months of buying or moving into a property or, within six months of the date of the Valuation Notice where the City Assessor alters the Valuation Roll by making a new entry or changing the value.

A revaluation of all rateable values for all non-domestic properties takes effect from 1 April 2017. All non-domestic properties have had their rates bills recalculated for 2017 to 2018 using the new rateable value provided by the Assessor.

The Assessor must receive appeals for the 2017 Revaluation **by 30th September 2017**.

You must continue to pay your Rates instalments until the City Assessor has considered your appeal.

More information on Appeals is available at: www.saa.gov.uk/glasgow

• APPEALING AGAINST INCORRECT ASSESSMENT OF RATES

If you wish to appeal on the grounds that Rates levied have been incorrectly calculated or applied, please submit this in writing to: **Glasgow City Council, PO Box 36, Glasgow, G1 1JE.**

[Full information on all of the content of this leaflet is available at www.glasgow.gov.uk/ndr](http://www.glasgow.gov.uk/ndr)

Statement of Fair Processing

In line with the Data Protection Act 1998, we will process your information for the purposes of collecting any Non-Domestic Rates you owe us. We have a duty to manage public funds properly. As a result, we will use the information you provide to make sure all amounts we are owed, including amounts owed for fees and charges other than Non-Domestic Rates, are paid on time. We may also use the information to prevent and detect fraud.

We may share your information for the same purposes with other public organisations, including neighbouring councils that handle public funds. We may also share your details with other organisations, including credit reference agencies, for the purpose of confirming who is at a particular address.

For full details on how we will use your information, visit www.glasgow.gov.uk/privacy