

Business rates (or non-domestic rates) are taxes paid on non-domestic properties to help towards the cost of local council services.

Rates are payable on non-residential properties, this will include;

- shops
- offices
- pubs
- warehouses
- factories
- holiday rental homes or guest houses
- storage containers

You will probably have to pay business rates if you use a building or part of a building for non-domestic purposes.

[GOV.UK](https://www.gov.uk) has further information about the business rates system.

Rateable value

Apart from properties that are exempt from business rates, each non-domestic property has a rateable value.

This is set by the valuation officers the Valuation Office Agency (an agency of Her Majesty's Revenue and Customs).

The front of your bill shows a rateable value for your property. This broadly represents the yearly rent the property could have been let for on the open market on a particular date.

2023 is a revaluation year, which means the Valuation Office Agency have reviewed all the rateable values and issued new values from 1 April 2023, which have been calculated using property values as of 1 April 2021.

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.

The valuation officer may change the value of a property if circumstances change since its last valuation. You (and certain others who have an interest in the property) can also appeal against the value if you think it is wrong.

Your billing authority can only backdate any business rates rebate to the date from which any change to the list is made effective.

The Valuation Office Agency (VOA) will continue to fulfil its legal obligations to change rating assessments if they have new information that shows the valuation is wrong.

You can [check and challenge your business rates valuation](#) on GOV.UK or contact the VOA using the below details.

Phone: [03000 501501](tel:03000501501)

Email: ratingsouthwest@voa.gsi.gov.uk

Non-domestic Rates South West
Valuation Office Agency
Temple Quay House
2 The Square
Temple Quay
Bristol
BS1 6PN

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:

- standard non-domestic rating multiplier
- small business non-domestic rating multiplier

The standard non-domestic rating multiplier is higher to pay for small business rate relief (except for London).

The government sets the multipliers for each financial year for the whole of England by using a formulae set by legislation.

2020/2021	2021/2022	2022/2023	2023/2024
Small: 49.1p	Small: 49.9p	Small: 49.9p	Small: 49.9p
Standard: 51.2p	Standard: 51.2p	Standard: 51.2p	Standard: 51.2p

Business rates instalments

Business rate bill payments are automatically set on a 10 month cycle from April to January. You can change your instalment plan to be over 12 months by contacting the business rates team on [01454 867700](tel:01454867700) or email businessrates@southglos.gov.uk.

Paperless billing and managing your account online

Your billing number and online reference key will allow you to view your account details online.

You will be able to:

- view account details including payments made
- set up or amend direct debit details
- request a paperless bill rather than printed copy
- update your contact details

For existing paperless billing customers, our paperless billing process has changed. Until now, those already registered to receive electronic bills receive an email with the rates bill attached. Going forward you will now receive an email with a link to your online account, you will need to register or sign in to view your paperless bill.

[Register to manage your account online](#)

Unoccupied property rating

Business rates are not payable in the first 3 months that a property is empty. This is extended to 6 months for certain industrial properties.

After this time 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 nil for properties owned by charities and community amateur sports clubs. There are also other exemptions from the unoccupied property rate.

The front of your bill will detail any periods that you were exempt from paying rates.

Full details on exemptions can found on our [business rates](#) page.

Small business rate relief

You may be eligible to claim small business rates relief if:

- your property's rateable value is less than £15,000, and
- you only occupy one business premises (you are not registered for business rates elsewhere) – you may still be able to get relief if you use more than one.

to find out more information and how to apply, visit our [small business rates relief](#) page.

Change of circumstances

You must contact the business rates team if you are receiving small business rates relief and any of the following happens:

- you start to occupy an additional property
- an increase in the rateable value of a property you occupy that is not in our local authority

You must tell us of a change in circumstances within 4 weeks of it taking place.

Supporting small business relief

This relief is targeting businesses who, because of the 2023 national revaluation, are losing some (or all) small business rates relief or rural rate relief.

It will ensure the 2023/24 charge (after transitional relief and any small business rates relief which may be applicable) does not increase by any more than £600 in comparison to the 2022/23 rates charge before any discretionary relief.

If you are not in receipt of this discount on your 2023/24 bill but believe that you are entitled to this relief, email businessrates@southglos.gov.uk quoting your billing number and request for your account to be reviewed.

Charity and community amateur sports club relief

Charities and registered community amateur sports clubs are entitled to 80% relief if they occupy the property themselves and it is mainly used for their charitable or sporting purpose

We have the discretion to give further relief on the remaining bill. Contact the business rates team or visit our [business rates](#) page for more information.

Retail relief 2023/24

The 2023/24 Retail, Hospitality and Leisure Business Rates Relief scheme will provide eligible, occupied, retail, hospitality, and leisure properties with a 75% relief, up to a cash cap limit of £110,000 per business and Minimal Financial Assistance thresholds of £315,000 over 3 years (including 2023/24).

We will automatically apply this relief to those who we believe meet the eligibility criteria. This automatic award is subject to continued eligibility.

If you are not in receipt of this discount on your 2023/24 annual bill but believe that you are entitled to this relief, email businessrates@southglos.gov.uk quoting your billing number and request an application form.

Local discounts

We have a general power to grant discretionary local discounts. Contact the business rates team or visit our [business rates](#) page.

Hardship Relief

We have the discretion to give hardship relief in specific circumstances. Contact the business rates team or visit our [business rates](#) page.

Transitional relief

Transitional relief limits how much your bill can increase each year because of the national revaluation. The council will automatically apply a discount to your rates bill if the gross annual charge for 2023/24 increases beyond prescribed limit in comparison to 2022/23.

The prescribed limits are as follows:

Rateable value	2023 to 2024	2024 to 2025	2025 to 2026
Up to £20,000	5%	10% plus inflation	25% plus inflation
£20,001 to £100,000	15%	25% plus inflation	40% plus inflation
Over £100,000	30%	40% plus inflation	55% plus inflation

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 local authorities are expected to use their local discount powers to grant 100% rural rate relief to eligible ratepayers. Full details can be found on our [business rates](#) page.

Subsidy control

The new UK subsidy control regime commenced from 4 January 2023. The new regime enables public authorities, including devolved administrations and local authorities, to deliver subsidies that are tailored for local needs. Public authorities giving subsidies must comply with the UK's international subsidy control commitments. The subsidy control legislation provides the framework for a new, UK-wide subsidy control regime.

[Further information about subsidy control](#) can be found on GOV.UK

Rating advisers

Appeals against rateable values can be made free of charge. Ratepayers do not have to be represented.

Ratepayers who would like to be represented can employ a rating adviser. Before you employ a rating adviser, check that they have the necessary knowledge and expertise. They also need appropriate indemnity insurance

The [Royal Institution of Chartered Surveyors](#) and the [Institute of Revenues, Rating and Valuation](#) are qualified and regulated by rules of professional conduct designed to protect the public from misconduct.

If you have any questions about this information or your business rates account, contact the team using one of the following methods:

Email: businessrates@southglos.gov.uk

Phone: [01454 867700](tel:01454867700) (10am to 4pm)