

Scotland

Rate Poundages

RV <£51,000	46.6p
RV >£51,000	49.2p

Transitional Relief

Transitional Relief in Scotland was abolished from 1st April 2010.

The Small Business Bonus Scheme

Scheme will offer 25% to 100% relief to a property with a rateable value up to £15,000 and cumulatively up to £35,000.

Rural (Village Shop) Rate Relief Scheme

Similar to England.

Empty Rates

50% relief for 3 months, and 10% thereafter for commercial properties. 100% relief for 6 months, and 10% thereafter for industrial properties. Listed buildings and RV's under £1,700 will receive 100% relief. Expanded **Fresh Start Relief** scheme for new occupants of shops, offices, restaurants, pubs or hotels will receive 50% relief for 1 year (if vacant for at least 1 year prior). RV threshold is revised up to £65,000.

Enterprise Areas

The Government Economic Strategy outlined a commitment to establish four Enterprise Areas in Scotland as part of the process of creating a supportive business environment.

These four Enterprise Areas, comprising 17 strategic sites are now open for business.

Mandatory relief

Similar to England.

This guide is meant for information only and therefore should not be relied upon without checking with your local authority as to the eligibility or otherwise for entitlements to reliefs/exemptions.

It is also not an exhaustive list, therefore, for the complete list of reliefs/exemptions please consult your local authority website or Government site.

Useful information can be found at:

<https://www.gov.uk/browse/business/premises-rates>

We have not covered Northern Ireland in this guide however, useful information can be found at:

<http://www.nibusinessinfo.co.uk/content/business-rates>

Tips:

- Consider appealing your rateable value.
- Apply to pay in 12 monthly instalments, rather than over 10 months.
- Successful appeals could result in savings back to April 2015 and currently could save you up to 2016/17.
- Are you entitled to Small Business Rates Relief?
- Could you consolidate into less space and reduce total occupancy cost?
- Check the Council has stopped charging once you vacate - it can slip through the net.

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Key Rating Fact Sheet 2017/18



Business Rates Key Facts 2017/18

2017 Rating Revaluation

Start date 01/04/2017
Antecedent valuation date 01/04/2015

It has been seven years since the last revaluation, when rental and other transactional information was gathered in order to set the 2010 rateable values. The new 2017 Revaluation for non-domestic properties in England, Scotland and Wales came into effect on 1 April 2017.

England

Rate Poundages

RV <£20,000 (£28,000 in London) 46.6p
RV >£20,000 (£28,000 in London) 47.9p

Crossrail

Levy of 2p on non-domestic properties with a rateable value (RV) of over £70,000 in London.

The Crossrail BRS is collected on behalf of the GLA by the 32 London boroughs and the City of London Corporation on the same bills as general business rates.

Mandatory rate relief

Registered charities that are using non-domestic properties for the main purpose or objective of the charity can claim 80% relief, if the required conditions are met, which are:

A registered charity or trustees for a registered charity must occupy the property.

The property must be used wholly, or mainly, for charitable purposes.

Transitional Relief

If the rateable value of your property alters significantly as a result of the revaluation, your rates liability will only increase or decrease gradually based on a predetermined formula.

Small Business Rates Relief

Small Business Rates Relief (SBRR) Scheme for properties with an RV less than £15,000.

Eligible ratepayers will receive SBRR at 100% on properties with rateable values up to £12,000 and tapering relief on a sliding scale of 1% for every £30 above £12,000 up to £15,000 (see table).

Rateable Value of Property	% Relief
12,300	90
12,600	80
12,900	70
13,200	60
13,500	50
13,800	40
14,100	30
14,400	20
14,700	10
15,000	0

Relief applies where one main property has a rateable value of less than £15,000.

Businesses with more than one property are traditionally eligible for relief if their additional property or properties all have rateable values of under £2,900, and the total rateable value of all their properties is less than £20,000 (£28,000 in London).

The criteria for eligibility to pay the lower multiplier will also continue. Every occupied property with an RV up to £51,000 will pay the lower multiplier regardless of whether it is the ratepayer's only occupied property, unless the ratepayer is also in receipt of mandatory rate relief.

Rural rate relief

In a rural area with a population below 3,000 rural rate relief may apply at 100% if certain criteria are met.

Empty Rates

100% relief for 6 months for industrial properties.

100% relief for 3 months for office and retail properties. Exemptions from liability apply for certain property types, inc most properties owned by charities, listed properties, most community amateur sports clubs' buildings and rateable values under £2,900.

New build relief on all completed properties between 1st October 2013 and 30 September 2016 that are not occupied. during the first 18 months after construction (must be applied for by 30 September 2017).

Enterprise Zones

Enterprise zones are selected areas across Britain where the Government is stimulating regeneration through a package of financial incentives. Benefits include up to 100% business rates relief (subject to limits) for businesses located on sites from the first round of Enterprise Zones by March 2018, as well as reduced planning restrictions and free WiFi. In total there will be up to 48 Enterprise Zones established across England.

Please note that **State Aid 'De Minimis'** restrictions apply to the aggregate of many of the reliefs. This is currently equivalent to €200,000 within a 3 year period (equivalent to c. £57,000 per year).

Note - There are also various temporary reliefs available such as flooding, retail, reoccupation, local newspaper, telecommunications, and empty commercial property reliefs (please refer to Government website).

Wales

Rate Poundages

All properties 49.9p

Small Business Rates Relief

Small Business Rates Relief (SBRR) Scheme for properties with an RV less than £12,000 until 2018. Further details to be announced upon commencement.

There is no specific Rural Rate Relief Scheme as this is handled within the enhanced Small Business Rate Scheme.

Incentives

Hardship and New Developments Schemes also available.

Transitional Relief

Implemented from April 2017 to support ratepayers whose eligibility for SBRR is affected as a result of the Revaluation.

Empty Rates

100% relief for 6 months for industrial properties.

100% relief for 3 months for office and retail properties.

Exemptions from liability apply for certain property types, which are similar to England.

Enterprise Zones

There are currently 8 confirmed locations offering various financial incentives.

Mandatory relief

Similar to England.

