

## Scotland

### Rate Poundages

RV <£51,000	48.0p
RV >£51,000	50.6p

### Transitional Relief

Implemented from April 2017 for certain property types.

### The Small Business Bonus Scheme

Scheme will offer 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.

### 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 offer up to 100% relief until March 2020.

Note - There are also various temporary reliefs available such as disabled persons, renewable energy generation, district heating and business growth accelerator reliefs (please see Government website).

### 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 and exemptions.

It is also not an exhaustive list, therefore, for the complete list of reliefs and 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 backdated savings.
- Establish whether you are 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 2018/19



# Business Rates Key Facts 2018/19

## 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 current rateable values. The business rates revaluation for non-domestic properties in England, Scotland and Wales came into effect on 1 April 2017.

## England

### Rate Poundages

Cap on the Retail Price Index increase in business rates at 0.8% for 2018/19.

RV <£51,000 48.0p  
RV >£51,000 49.3p

### 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

Traditionally, 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 £2,899, 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 £20,000 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, including most properties owned by charities, listed properties, most community amateur sports clubs' buildings and rateable values under £2,900.

### Pub Relief

£1,000 off your rates bill if you're a pub in England with a rateable value of less than £100,000.

## 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 Enterprise Zones by March 2018, as well as reduced planning restrictions and free WiFi. In total there are 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 see 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 £6,000 will receive 100% relief, tapered from £6,001 to £12,000 from 100% to 0%.

Whilst there is no specific Rural Rate Scheme this is handled within the enhanced Small Business Rate Scheme.

### Incentives

High Street Rate Relief and Hardship Reliefs 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.

