

200,000 euro's '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 your local authority immediately with details of the aid received.

#### Local Discounts

Local authorities have a general power to grant discretionary local discounts. Further details are available on the Mole Valley website: [www.molevalley.gov.uk](http://www.molevalley.gov.uk)

#### Business Rates Instalments

Payment of business rate bills is automatically set on a 10 monthly cycle. However, the Government has put in place regulations that allow businesses to request their bill is spread over 12 months to aid their cash flow. Requests for this facility should be made to the Revenue Section at Mole Valley District Council, contact details are shown on the front of your business rate bill.

#### 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 [www.molevalley.gov.uk/bustratesleaflets](http://www.molevalley.gov.uk/bustratesleaflets). A hard copy is available on request by writing to the council or by telephoning 01306 879293.

#### Payment Instructions

**Direct Debit:** the Council offers a choice of payment dates for direct debit payers, if you would like to receive more details or a direct debiting instruction, please contact the Revenue Section.  
**Payment by post** - please send your cheque (payable to Mole Valley District Council) to the address below. Do not send cash through the post or put cash in the Council's letterbox.

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**Debit Card:** If you have a debit card payment can be made via a dedicated telephone line. In order to make payment via this service please ring **0300 123 1064**, calls will be charged at the local rate. You will need your card details and your non-domestic rate account reference to make payment by this method.

**Internet Payments:** This facility is available for payment by debit card and can be accessed from the Council's website [www.molevalley.gov.uk](http://www.molevalley.gov.uk).

For further information on the above please contact:

Revenue Section

Mole Valley District Council Pippbrook

Dorking

Surrey

RH4 1SJ

or Telephone 01306 879293 or call at the Council Offices, Pippbrook, Dorking, Surrey.

#### Alternative Formats

If you would like this document in another format or language please visit the Council's main reception in Dorking

আপনি যদি এই ডকুমেন্ট অন্য কোন ধরনে অথবা ভাষায় চান তাহলে অনুগ্রহ করে কাউন্সিলের প্রধান বিক্রয়পন রসিক অথবা সোপারসেড সেনাপনগে সেনা - সাক্ষাত করুন।

বিক্রয়পন আপন জনে সোপার সোপারসেড করত

ফোন:

01306 876821

ইমেইল: [alternative\\_formats@molevalley.gov.uk](mailto:alternative_formats@molevalley.gov.uk)

ওয়েবসাইট: [www.molevalley.gov.uk](http://www.molevalley.gov.uk)

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## Non-Domestic

## Rate Leaflet

1 April 2015 to 31 March 2016

## 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 1 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 favorable 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.

### 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. It draws up and maintains a full list of all rateable values, which are available on their website at [www.gov.uk/government/organisations/valuation-office-agency](http://www.gov.uk/government/organisations/valuation-office-agency). The rateable value of your property is shown on the front of your bill. This broadly represents the yearly rent the property could have been let for on the open market on a particular date. For the 2010 Valuation List this date was set as 1 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. The Government has announced there will be limits on the backdating of changes to rating assessments with effect from 1 April 2015.

If the VOA receive your appeal on or after 1 April 2015 then the earliest they can backdate any changes is that date. The billing authority can only backdate any business rate rebate to that same date. You will continue to have your full legal rights to appeal your rating assessment.

The VOA will continue to fulfil their legal obligations to alter rating assessments if new information comes to light indicating the valuation is inaccurate. Any alterations they make on or after the 1 April 2016 can only be backdated to 1 April 2015.

Further information about the grounds on which appeals can be made and the process for doing so can be found on the [www.gov.uk](http://www.gov.uk) website or from your local valuation office.

### 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 wishing to be represented should be aware that members of the Royal Institution of Chartered Surveyors (RICS – website [www.rics.org](http://www.rics.org)) and the Institute of Revenues Rating and Valuation (IRRV – website [www.irrv.org.uk](http://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.

## National Non-Domestic Rating Multiplier

The local authority works out the Business Rate bill by multiplying the rateable value of the property by the appropriate multiplier. The

Government sets the multipliers for each financial year for the whole of England. The 2015/16 multipliers are:

**Standard non-domestic rating multiplier £0.493**  
**Small business rate multiplier £0.48**

### Revaluation 2017

All rateable values are reassessed 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. This helps maintain fairness in the rating system by updating valuations in line with changes in the market. The current rating list is based on the 2010 revaluation. The Government has confirmed that the next revaluation will take place in 2017 based on rental values at 1 April 2015. More information on revaluation 2017 can be found at: [www.gov.uk/government/organisations/valuation-office-agency](http://www.gov.uk/government/organisations/valuation-office-agency).

In the year of the 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.

### 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 other exemptions from the unoccupied property rate. Full details on exemptions can be obtained from your local authority.

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 where the property comes into the valuation list between 1 October 2013 and 30 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.

### 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 will have their bill calculated using the lower small business rate multiplier rather than the standard non-domestic rating multiplier.

In addition if the rateable value of the property does not exceed £11,999, the ratepayer will receive a percentage reduction in their rates bill for this property up to a maximum of 50% for a property with a rateable value of not more than £6,000. The Government has announced that the doubling of the usual level of relief up to a maximum of 100% will continue for a further year, until 31 March 2016.

This relief is available to ratepayers who occupy either:

- one property, or
- 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 on each day for which relief is being sought. If the rateable value, or aggregate rateable value, increases above this level, relief will cease from the day of the increase.

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.

If relief is granted, provided the ratepayer continues to satisfy the conditions for relief, they will not need to re-apply for relief in each new valuation period.

Certain changes in circumstances will need to be notified to the local authority (other changes will be picked up by the local authority). The changes which must be notified are:

- the ratepayer taking up occupation of a property they did not occupy at the time of making their application for relief, and
- 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 (CASC) Relief

Charities and registered CASC's are entitled to 80% relief where the property is occupied by the charity or the CASC, 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 CASC (or of that and other CASC's).

The Council also has discretion to give relief on all or part of any rate bill for property occupied by certain non-profit making organisations.

### 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.

### Hardship Relief

The local authority has discretion to give relief in special circumstances.

### Retail Discounts

The Government is giving funding to local authorities so that they can provide a discount worth up to £1,000 in 2014-15 and up to £1,500 in 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 are available on the Mole Valley website: [www.molevalley.gov.uk](http://www.molevalley.gov.uk).

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 the 1 April 2014 and 31 March 2016. Full details are available on the Mole Valley website: [www.molevalley.gov.uk](http://www.molevalley.gov.uk).

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 EC 1407/2013. The De Minimis Regulations allow an undertaking to receive up to