



Falkirk Council Area Business Rates 2019/20






Business Rates (National Non-Domestic Rates)

Rates are a tax on business properties. The rates charge for each property is calculated by multiplying the Rateable Value (RV) placed on it by the Assessor by the national rate poundage set annually by the Scottish Government.

Although Falkirk Council is responsible for the collection of business rates, the amount that we collect is paid into the National Non-Domestic Rates pool. The total amount collected is then redistributed by central government to councils in the form of grants to help pay for services.

2019/20 rates

The rate poundage for 2019/20 has been set at 49p for every £ of RV. Properties with RVs over £51,000 are being charged a supplement of 2.6p (total of 50.6p) for every £ of RV.



Help to pay Business Rates - Reliefs

Small Business Bonus Scheme

The Scottish Government introduced the Small Business Bonus Relief Scheme from 1st April 2008. If your property has a RV up to £18,000, you may be due Small Business Bonus Relief of between 25% and 100%. We take the cumulative RV of all non-domestic properties in Scotland into account when we are calculating the amount of relief you are entitled to.

If your business occupies two or more properties and their combined RV is no more than £35,000, you may still benefit from this scheme. If this is the case, the amount of relief that we can award is limited to a maximum of 25% for each property. Please Note: The individual RVs must be less than £18,000 to qualify. If your business is eligible for this relief and it is not shown on your bill, please contact email revenues9@falkirk.gov.uk or call 01324 506966.

Properties in rural areas

Relief may be awarded on certain:

- Village stores or post offices

- Public houses/ small hotels
- Small food shops
- Filling stations

100% mandatory relief is awarded. It is applied where:

- the property is in a designated rural area;
- has a RV below the relevant threshold for the property type; and
- is the only such outlet in that rural area.

Please Note: Public houses / small hotels and filling stations must be singly owned

Rating (Disabled Persons) Relief

Relief is available on properties used for the care, or aftercare, of people suffering from a disability. The amount of relief can be up to 100% of the charge where the qualifying conditions are fulfilled.

Charities, Social Welfare Organisations and Sports Clubs

Relief of 80% of the rates bill is given on properties occupied by registered charities. We also have the discretion to reduce all, or part, of the remaining 20% of the bill. Discretionary relief is also available to other social welfare organisations and sports clubs.

Renewable Energy Generation Relief
Businesses who are solely concerned with the production of renewable energy may be entitled to up to 100% relief on their rates bills.

Fresh Start Relief

From 1st April 2018 all properties (excluding those used by payday lenders) with a rateable value of no more than £65,000, that are occupied after having been empty for a continuous period of 6 months or more, will be entitled to 100% rates relief for a maximum period of up to 12 months. You must complete an application form before relief can be awarded.

Empty Property Relief Changes from 01/04/2016

We can award 100% relief for Industrial properties for the first 6 months that the property is empty. The amount of relief that we can then award for the remainder of

the empty period, irrespective of any change of owner is 10%.

For Non-industrial properties relief can be awarded at 50% for the first 3 months that the property is empty then 10% relief for the remainder of the empty period, irrespective of any change of owner, is 10%. Certain types of property such as listed buildings are exempt from the empty rates charges.

Day Nursery Relief

From 1st April 2018 a property that is wholly or mainly used as a day nursery will not pay any rates. You must complete an application form before relief can be awarded.

How to apply for reliefs

Application forms are available to download from our web site at www.falkirk.gov.uk or you can contact us to request a form. Please visit the Non-Domestic Rates section at <http://www.falkirk.gov.uk/rates>

Reporting Changes In Circumstances / Moving Property

You must contact us to let us know when you take over a business property.

If you are the tenant of a rented property and you are about to give up your tenancy, you will need to write to us to provide a forwarding address. We will then contact your landlord to ask for written confirmation of the tenancy details. Once this is received, we will end your liability and issue you with an amended bill.

If you are selling a property, please instruct your solicitor to provide us with written confirmation of the following details:

- Date of settlement
- Name and address of purchaser
- Name and address of purchaser's solicitor

When we receive this information, we will calculate the rates liability due by each party. We will issue an amended rates bill to the seller's solicitor and would expect them to arrange settlement of their client's liability. We will also issue

a new rates bill to the purchasers for their period of liability.

How to Appeal

The Assessor for Central Scotland, Hillside House, Laurelhill, Stirling, FK7 9JQ. Telephone 01786 892200 or e-mail assessor@centralscotland-vjb.gov.uk.

The RV of all non-domestic properties in Scotland can be found on the Scottish Assessors' Portal at www.saa.gov.uk. Ratepayers may have the right of appeal against the RV set by the Assessor. Please Note: Appeals cannot be accepted more than six months after the date that you first purchased or occupied a property.

You can only make an appeal against the amount of your bill on the grounds of improper assessment. To do so, you must write to the Revenues Manager, Non-Domestic Rates Section, Callendar Square, Falkirk FK1 1UJ within 30 days of receiving your bill. You must continue to make payments of rates pending the outcome of any appeal. However, if an appeal is successful, interest may be paid on any overpaid rates.

How to pay your Business Rates

- Direct Debit on the 1st, 15th or 28th of each month or weekly.
- Cash, cheque or debit card at any of our One Stop Shops/offices.
- Debit card by telephoning our payment line on 01324 506070. You will need to have your Business Rates account number to hand when you make the call.
- Cheque payable to FALKIRK COUNCIL, Callendar Square, Falkirk FK1 1UJ. (Quote your Business Rates account number on the back of your cheque.)
- Online 7 days a week, 24 hours a day by DEBIT CARD at www.falkirk.gov.uk/pay/rates
- BACS & CHAPS. Sort Code 83-20-32, Account Number: 16122240 (Quote your Business Rates account number.)





Instalments - Paying On Time

The instalments are due on the first of every month from 1 May to 1st February (unless you pay by Direct Debit). If your instalments change, your monthly payments will change automatically.

If you have paid less than four monthly instalments by 30 September in the financial year, or you allow your payments to fall two or more months behind after that date, you will automatically lose your right to pay by instalments and will be liable for the full outstanding amount immediately.

If you do not wish to pay by instalments, full settlement must be made before 1st October.

If you fall into arrears, we will issue a reminder requesting payment in full within 14 days. If you fail to pay, we will apply for a Summary Warrant and, once granted, a 10% Statutory Penalty will be added to your account. Thereafter, your account may be passed to the Sheriff Officers for collection and this may result in you incurring further costs.

If you are having any difficulty paying your rates, please contact us to discuss your account.

If you owe multiple debts, you can obtain free advice from Falkirk Council's Debt Advice Service. You can call them on 01324 506735.

Transitional Relief for 2019/20

Scottish Government has introduced a Transitional Relief scheme for the 2019/20 financial year in respect of certain properties that are being used for specified purposes. The specified purposes include use as a hotel, restaurant, pub, small hydro scheme and in (Aberdeen and Aberdeenshire only) offices. This relief is subject to State Aid rules. If you wish to make a claim for this relief please contact Non-Domestic Rates. Please see link below in relation to the legislation and qualifying criteria: <http://www.gov.scot/Topics/Government/local-government/17999/11203>



Falkirk Council