

Non Domestic Rates 2021/22



This online booklet forms part
of your demand notice

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Non-Domestic Rates

Non-Domestic Rates (business rates) is a tax we raise and collect from business properties such as offices and shops.

We collect payments of this tax on behalf of the Scottish Government.

We pass the money we collect to the Scottish Government. The Scottish Government takes the money collected from all councils and passes it back through grants.

Rateable value

The assessor, who works for the Lothian Valuation Joint Board, sets the 'rateable value' for your property. The rateable value is an estimate of the yearly rent the property could earn on the open market. If you want to appeal against your rateable value or have any questions about it, please contact:

The Assessor for Lothian Valuation Joint Board

17A South Gyle Crescent
Edinburgh, EH12 9FL.

Phone: 0131 344 2500

Email: enquiries@lothian-vjb.gov.uk

Website: www.saa.gov.uk

Business rate poundage

Each year, the Scottish Government sets the business rate poundage. This is the amount a business would pay for each £1 of rateable value.

The business rate poundage for 2021/2022 is 49p for every £1 of rateable value.

Any business that uses (or has the right to use) a property with a rateable value of more than £51,000 and less than or equal to £95,000 will pay an extra 1.3p on top of the rate poundage.

This means that the business will pay 50.3p for every £1 of rateable value. This is known as the Intermediate Property Rate.

Any business that uses (or has the right to use) a property with a rateable value of more than £95,000 will pay an extra 2.6p on top of the rate poundage.

This means that the business will pay 51.6p for every £1 of rateable value. This is known as the Higher Property Rate.

How rates are worked out

To work out the bill for your property, you should multiply the rateable value by the poundage rate plus any supplement.

You may be entitled to rate relief or other reductions in your bill.

Coronavirus Reliefs

The 100% relief for the Retail, Hospitality, Leisure and Aviation Sectors will continue in 2021/22.

For this year eligible ratepayers will be required to make an application for this relief. Those ratepayers already in receipt of this relief for 2020/21 will be sent an application form inviting them to apply in 2021/22

Business Growth Accelerator Relief

You may be able entitled to business growth accelerator relief if your property is a new build, or you expand or make improvements to your property.

⌚ New build properties: you won't have to pay business rates until the property is occupied. Thereafter, the ratepayer will be entitled to 100% relief for a period of 12 months.

⌚ Expanding or making improvements to your property: If you expand or make improvements to your property the business rates you're charged will continue to be based on your old rateable value, prior to the works commencing, for a period of 12 months

Fresh Start Relief

All properties (excluding those used by payday lenders) with a rateable value of no more than £95,000 (£65,000 before 1 April 2021), 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 fill in an application form before we can award any relief.**

Rates for empty properties

If your property is left empty you may get the following reduction in your rates:

- Ⓞ Standard commercial properties: 50% reduction in rates for the first three months. If the property is still empty after three months you will receive a 10% reduction in rates.
- Ⓞ Industrial properties: no rates will be payable for the first six months. If the property is still empty after six months you will receive a 10% reduction in rates.

An empty property that subsequently becomes occupied will not be eligible for

further empty property reduction unless the period of occupation is for at least 6 months

The person or company entitled to use the property will have to pay the bill. We do not charge empty property rates on certain properties, for example:

- Ⓞ Listed buildings
- Ⓞ Properties with a rateable value of less than £1,700

We may arrange to visit the property before we award any reduction

Disabled relief

You may get disabled relief if:

- Ⓞ you provide residential accommodation to care for people who are ill;
- Ⓞ you provide facilities for training people who are ill; or
- Ⓞ you provide welfare services or workshops for disabled people.

At least half of the floor space must be used for these purposes before relief is available.

You must fill in an application form. Before we can award any relief, we must arrange to visit the property.

By law, we must protect the money we manage. To prevent and detect fraud, we will share information with other organisations responsible for monitoring public spending or managing public funds.

Day Nursery Relief

From 1 April 2018 a property that is wholly or mainly used as a day nursery will not pay any rates. **You must fill in an application form before we can award any relief.**

Small business bonus scheme

Businesses who use (or are entitled to use) properties in Scotland with a combined rateable value of £35,000 or less may be entitled to a reduction in their rates bill.

The level of relief for 2021/2022

| Combined rateable value | Rate relief |
|-------------------------|-------------|
| £15,000 or less | 100% |
| £15,001 to £18,000 | 25% |
| £18,001 to £35,000 | 25% |

If the combined rateable value of two or more of a business's properties in Scotland (excluding the rateable value of a property used wholly or mainly for a Reverse Vending Machine) is between £18,000 and £35,000, the scheme will give a 25% relief (reduction) for individual properties with a rateable value of £18,000 or less.

Properties that are empty are specifically excluded from any reduction under this scheme. This is in addition to the existing exclusion from the scheme for properties used for payday lending. For more details on the scheme visit the Scottish Government website www.scotland.gov.uk/businessrates

If you receive a reduction, we will review this regularly by asking you to fill in an application form.

By law, we must protect the money we manage. To prevent and detect fraud, we will share information with other organisations responsible for monitoring public spending or managing public funds.

Charitable and discretionary relief

If your organisation is a charity registered in Scotland, you may be entitled to 80% relief. This is known as 'mandatory relief'. We can then decide whether you have to pay all or part of the other 20%.

We may grant relief of up to 100% to certain other organisations who, although not registered charities, were not set up to make a profit.

If you have already applied for and been granted relief, the amount will be shown on your bill.

By law, we must protect the money we manage. To prevent and detect fraud, we will share information with other organisations responsible for monitoring public spending or managing public funds.

Discretionary rate relief scheme

An additional 20% discretionary relief for organisations already in receipt of mandatory or 80% relief as a community interest company where:

- ④ they are mainly concerned with working with youths (under 19 years of age), or
- ④ operate a museum (as described by the Assessor in the Valuation Roll) and do not charge entry, or
- ④ provide community facilities in village halls and community centres, or would otherwise qualify for 100%
- ④ discretionary rates relief as a club, society or other organisation that does not have a licence to sell alcohol, is not conducted for profit and is used mainly for recreational purposes.
- ④ operate a foodbank
- ④ are a Community Development Financial Institution registered with the Financial Conduct Authority and whose charitable objects include the prevention or relief of financial hardship through the provision of affordable personal loans to financially excluded individuals.
- ④ Citizens Advice Bureau West Lothian

80% discretionary relief to be granted to clubs, societies or other organisations that have a licence to sell alcohol, are not conducted for profit and are used mainly for recreational purposes.

80% discretionary relief to be granted to Community Interest Companies (CICs) designed to promote community benefits and interests.

100% discretionary relief to be granted to clubs, societies or other organisations that do not have a licence to sell alcohol, are not conducted for profit and are used mainly for recreational purposes.

100% discretionary relief to be granted to all clubs which are recognised as a sporting activity by Sports Scotland.

100% relief to be granted to Credit Unions who operate as non-profit making organisations.

100% relief to be granted to foodbanks

Rural rate relief

You may be entitled to a 100% reduction on your property if it is in an area included in our rural settlement list and is:

- ④ a general shop;
- ④ a post office;
- ④ a pub;
- ④ a hotel;
- ④ a petrol station; or
- ④ a food shop.

If the property is a pub, a hotel or a petrol station, the rateable value must not be more than £12,750. For small food shops, general shops and post offices, the rateable value must not be more than £8,500.

We may also grant a 50% reduction if you have a different type of property which

is still included in our settlement list. The rateable value of the property must not be more than £17,000. Also, your yearly turnover (before taking off things like tax) should not be more than £250,000, and we must be satisfied that the property is used for purposes that benefit the local community.

You must fill in an application form

By law, we must protect the money we manage. To prevent and detect fraud, we will share information with other organisations responsible for monitoring public spending or managing public funds.

Appeals

You can appeal against your rates bill if you believe we have not assessed the charge correctly.

For example, if:

- ④ the person named on the bill is not the ratepayer;
- ④ the rateable value or net yearly value shown on the bill does not match the entry in the valuation roll (to see the valuation roll, please contact the Assessor for Lothian Joint Valuation Board – contact details are on page 3);

- ④ we have not worked out the rates correctly; or
- ④ we have not granted relief you are entitled to.

If you want to appeal, write to:

Revenues Manager
West Lothian Council
West Lothian Civic Centre
Howden South Road
Livingston
EH54 6FF

You must continue to pay your rates while you appeal.

Paying your rates on time

Your bill shows you how much you must pay. We must receive your payment **on or before** the payment date. If we don't, we will ask you to make the missed payment within seven days. If you do not do this, you will lose your right to pay in instalments after another seven days.

The amount you owe for the rest of the year will then be due immediately and we will apply to the Sheriff Court for a 'summary warrant', which allows us to collect the taxes you owe us. At this stage we will add costs of 10% of the amount you owe.

Changes in circumstances

Moving in

If you have taken over a new property, please tell us your name and the date you took over. We will then send you an enquiry form to fill in.

Moving out

If you are a tenant in a rented property and are about to give up your tenancy, please contact us so we can finalise your bill.

Selling your property

Please get your solicitor to confirm:

- ④ the date of sale;
- ④ the name and address of the buyer; and
- ④ the name and address of the buyer's solicitor.

Electronic bills and payments

You can choose to receive your business rates bill by email. This has the following advantages.

- ⦿ It is a faster way of communicating with you.
- ⦿ We offer a 'reply to sender' facility so you can email any questions you have back to us.
- ⦿ It reduces the use of paper, envelopes and postage, helping us to save money and protect the environment.

⦿ We offer a link to our online payment facility.

If you want to receive your bill by e-mail, please let us know. Our contact details are listed in this booklet.

You can also pay online by visiting www.westlothian.gov.uk and clicking on pay for it. There is a link to this facility through your emailed bill.

Business support

We are committed to helping local businesses grow. To do this, we bring together a wide range of business, employment and economic development services.

These include:

- ⦿ support for new businesses;
- ⦿ business health checks, to help local firms review their main areas of business;
- ⦿ business advice and planning;
- ⦿ grant support to employ young people;
- ⦿ workshops, training and events;
- ⦿ access to business grants and loans;
- ⦿ environmental initiatives;
- ⦿ support for companies moving to West Lothian;
- ⦿ business and economic information and publications.
- ⦿ expert help with issues including cyber security

You can get access to these services through Business Gateway.

Business Gateway provides its services with a number of partners including Scottish Enterprise, West Lothian Chamber of Commerce, West Lothian College, Skills Development Scotland, Jobcentre Plus, the Federation of Small Businesses, Voluntary Sector Gateway and the Supplier Development Programme.

Contact:

Business Start up Support

Phone: 01506 283400

Business Growth Support

Email: jim.henderson@westlothian.gov.uk

Email: bgateway@westlothian.gov.uk

Website: westlothian.gov.uk/business-support

Find us on Facebook

@BusinessGatewayWestLothian

Twitter@BGWestLothian

Service standards: Revenues and Benefits

Customer enquiry standards

We will:

- ④ Give customers equal access to our services, through appropriate multiple contact and information methods;
- ④ Deal with all enquiries in a polite, sensitive and efficient manner.

Core service standards

We will:

- ④ Work with our customers to achieve a service that meets their aims and achieves best value.
- ④ measure and monitor our performance against other revenues and benefits services; and
- ④ openly monitor and review our performance against our standards and publish the outcome.

How we performed against the standards we set for 2019/20

| Standard | Performance |
|--|---|
| To collect 97.6% of 2019/20 Business Rates. | We collected 98.5% of what was due for 2019/20 and will continue to collect all Business Rates debt that remains outstanding. |
| To deal with 91% of customer correspondence within 10 working days of receiving them. | 96% |
| To answer 99% of non-abandoned telephone calls before the customer is asked to leave a voice mail message. | 99% |
| To call back 99% of customers who have recorded a voice mail message within 1 working day. | 99% |

Customer Survey Results 2019/20

- ④ 88% of our customers rated the promptness of our service between good and excellent.
- ④ 88.6% of our customers rated our staff's knowledge and skills between good and excellent.
- ④ 97.5% of our customers stated that they were treated fairly and sensitively.
- ④ 89.7% of our customers rated the overall quality of our customer service between good and excellent.

Spending on our services

The money we need to spend to provide services is set out in our yearly 'revenue budget'. This budget relates to all services except housing, which is funded entirely from money we receive from rent.

In 2021/22 we will spend £453.713 million, which is made up of the following

| | |
|-----------------------|------------------|
| Gross spending | £473.885 million |
| Less fees and charges | £20.172 million |
| Net spending | £453.713 million |

Gross spending is total spending. Net spending is spending, less fees and charges.

The budget sets how much services can spend each year. The 2021/22 budget for each service is as follows.

| | Net spending | Movement from the previous year | Percentage change from the previous year | Breakdown of Council Tax in band D |
|---|--------------|---------------------------------|--|------------------------------------|
| | £million | £million | % | £ |
| Corporate, Operational and Housing Services | 76.3 | 1.9 | 2.5 | 215 |
| Social Policy and Integration Joint Board | 113.2 | 2.4 | 2.1 | 317 |
| Education and Planning | 192.8 | 6.5 | 3.4 | 543 |
| Chief Executive/Finance and Property Services | 25.7 | 1.4 | 5.6 | 72 |
| Non Service Expenditure (Including capital charges) | 45.7 | 1.3 | 2.8 | 129 |
| Total | 453.7 | 13.5 | 3.0 | 1,276 |

Information provided by Financial Management Unit.

Funding our services

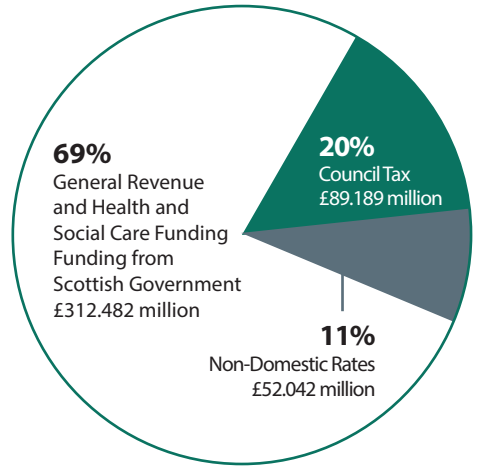
Our budget for 2021/22 is £453.713 million. The money that funds our services comes from Scottish Government grant, non domestic rates income and Council Tax. In 2021/22, we will receive £1,930 of grant for each person who lives in our area, compared with the national average of £2,000.

Scottish Government grants and non domestic rates income provide 80% of our funding. We raise the rest of the money we need to fund services mostly from Council Tax.

The chart on the right shows the various sources of funding for 2021/22.

Information provided by Financial Management Unit.

The chart below shows the various sources of funding for 2021/22



| Staff numbers | |
|-----------------------|-------|
| Full time equivalents | |
| January 2021 | 6,784 |
| January 2020 | 6,726 |

More Information

This booklet is a guide only. For more information, please contact:

The Revenues Unit,
West Lothian Civic Centre,
Howden South Road,
Livingston,
EH54 6FF

Phone: 01506 282020
Email: BusinessRates@westlothian.gov.uk
Website: www.westlothian.gov.uk

Freedom of Information and Customers with Special Requirements (Scotland) Act 2002

West Lothian Council publishes a range of information online and on paper. The council has developed a Publication Scheme to show what information we make available to the public and the formats it is available in. Copies of the Publication Scheme are available at libraries and Council Information Service (CIS) centres. It is also available online: www.westlothian.gov.uk

You can view the Business Rates Administration Privacy Notice on our website.

Customers with special requirements

Information is available in Braille, tape, large print and community languages. For interpretation and translation services please telephone our Customer Service Centre on 01506 280000.

We also use Browsealoud text speak software on our website.