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## Non-Domestic Rates - Explanatory Notes 2022/23

(This supplement forms part of the Statutory Demand)

The information given below explains some of the terms which may be used on a non-domestic rate demand and in the supporting information. Further information about liability to non-domestic rates may be obtained from billing authorities.

### Non-Domestic Rates –

The non-domestic rates collected by billing authorities are paid into a central pool and redistributed to county and county borough councils and police and crime commissioners. Your council and police and crime commissioner use their shares of redistributed rate income, together with income from their council tax payers, revenue support grant provided by the Welsh Ministers and certain other sums, to pay for the services they provide. Further information about the non-domestic rates system, including what reliefs are available may be obtained via <https://businesswales.gov.wales/>

### Rateable Value –

The rateable value of non-domestic property is fixed in most cases by an independent valuation officer of the Valuation Office Agency which is an Executive Agency of Her Majesty's Revenue and Customs (HMRC). They compile and maintain a full list of the rateable values of all non-domestic properties in Wales, available on their website at [www.gov.uk/government/organisations/valuation-office-agency](http://www.gov.uk/government/organisations/valuation-office-agency). All non-domestic property is normally revalued every 5 years. From 1 April 2017 the rateable value of a property represents its annual open market rental value as at 1 April 2015.

For composite properties which are partly domestic and partly non-domestic the rateable value relates to the non-domestic part only. The values of all property in respect of which rates are payable to your authority are shown in the local rating list, a copy of which is available online at Caerphilly County Borough Council's website. Go to [www.caerphilly.gov.uk](http://www.caerphilly.gov.uk) and search for 'Business rates datasets'. More information is available from the [Valuation Office Agency website](#).

### Revaluation –

All rateable values are reassessed at a general revaluation to ensure rates 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 came into effect on 1 April 2017 and is based on values as at 1 April 2015. In the year a revaluation takes effect, the multiplier is rebased to account for overall changes to total rateable value and to ensure that the revaluation does not raise extra money.

### **Alteration of Rateable Value –**

The rateable value may alter if the valuation officer believes that the circumstances of the property have changed. The ratepayer (and certain others who have an interest in the property) may also in certain circumstances propose a change in value. If the ratepayer and the valuation officer do not agree the valuation within 3 months of the proposal being made, the matter is referred by the valuation officer as an appeal by the proposer to the Valuation Tribunal for Wales. Further information about how to propose a change in rateable value is available from the Valuation Office Agency (VOA). You can contact the VOA at [gov.uk/contact-voa](http://gov.uk/contact-voa). If you are unable to use the online service you can also contact the VOA on **03000 505 505**.

### **National Non-Domestic Rating Multiplier –**

This is the rate in the pound by which the rateable value is multiplied to give the annual rate bill for a property. The multiplier, set annually by the Welsh Ministers, is the same for the whole of Wales and, except in a revaluation year, cannot rise by more than the rate of the increase in the retail prices index.

### **Proposals and Appeals –**

Information about the circumstances in which a change in rateable value may be proposed and how such a proposal may be made is available from the local valuation office shown above. Further information about the appeal arrangements may be obtained from Caerphilly County Borough Council or from the Valuation Office Agency, whose website is <https://www.gov.uk/government/organisations/valuation-office-agency>.

The Valuation Tribunal for Wales provides a free independent appeals service dealing with appeals about Non-Domestic Rates and Council Tax. Their contact details can be found here <http://www.valuation-tribunals-wales.org.uk/>

### **Unoccupied Property Rating –**

Owners of unoccupied non-domestic properties may be liable to empty property rates which are charged at 100% of the normal liability. Liability begins after the property has been empty for 3 months or, in the case of certain industrial properties, after the property has been empty for 6 months. Certain types of property are exempt from empty property rates.

### **Charitable and Discretionary Relief –**

Charities and community amateur sports clubs are entitled to 80% relief from rates on any non-domestic property where – (a) in the case of charities, the property is wholly or mainly used for charitable purposes, or (b) in the case of a club, the club is registered with HM Revenue & Customs.

Billing authorities have discretion to remit all or part of the remaining 20% of the bill on such property and can also give relief in respect of property occupied by certain bodies not established or conducted for profit. For more information regarding clubs you should contact HM Revenue & Customs, Ty Glas, Llanishen, Cardiff CF14 5FP (website is <http://www.hmrc.gov.uk>).

### **Small Business Rate Relief –**

The Non-Domestic Rating (Small Business Relief) (Wales) Order 2017 makes provision for rate relief for small businesses. Full details including the eligibility criteria, the exceptions, the procedural requirements and the relevant rates reliefs are available from the billing authority.

### **Transitional Rate Relief –**

The Non-Domestic Rating (Chargeable Amounts) (Wales) Regulations 2016 make provision for transitional relief for small businesses adversely impacted by the revaluation of non-domestic hereditaments taking effect from 1 April 2017. Full details including the eligibility

criteria, the exceptions, the procedural requirements and the relevant rates reliefs are available from the billing authority. For qualifying properties, transitional relief will only apply to a non-domestic rate liability falling within the period 1 April 2017 and 31 March 2020.

### **Data Protection – Summary Privacy Notice**

The information provided will be treated in accordance with the General Data Protection Regulation. It will be used by authorised employees and external bodies for the following purposes:

The management, administration and collection of a National Non-Domestic Rate (NNDR), to establish eligibility for other forms of statutory relief & allowances; to prevent and detect fraud, in order to collect revenues and protect the public funds; for Electoral purposes; to locate individuals for safeguarding of children or vulnerable adult cases and to assist the Council in delivering public services. If you are in receipt of rate relief(s) in respect of your rate liability, some of this information will be shared with the Welsh Government (WG) so that WG can complete its public duty.

You have a number of rights in relation to the information including the right of access to information we hold about you and the right of complaint if you are unhappy with the way your information is being processed.

For further information on how we process your information and your rights please use the following link:

<https://www.caerphilly.gov.uk/CaerphillyDocs/FOI/PrivacyNotices/NNDR.aspx>