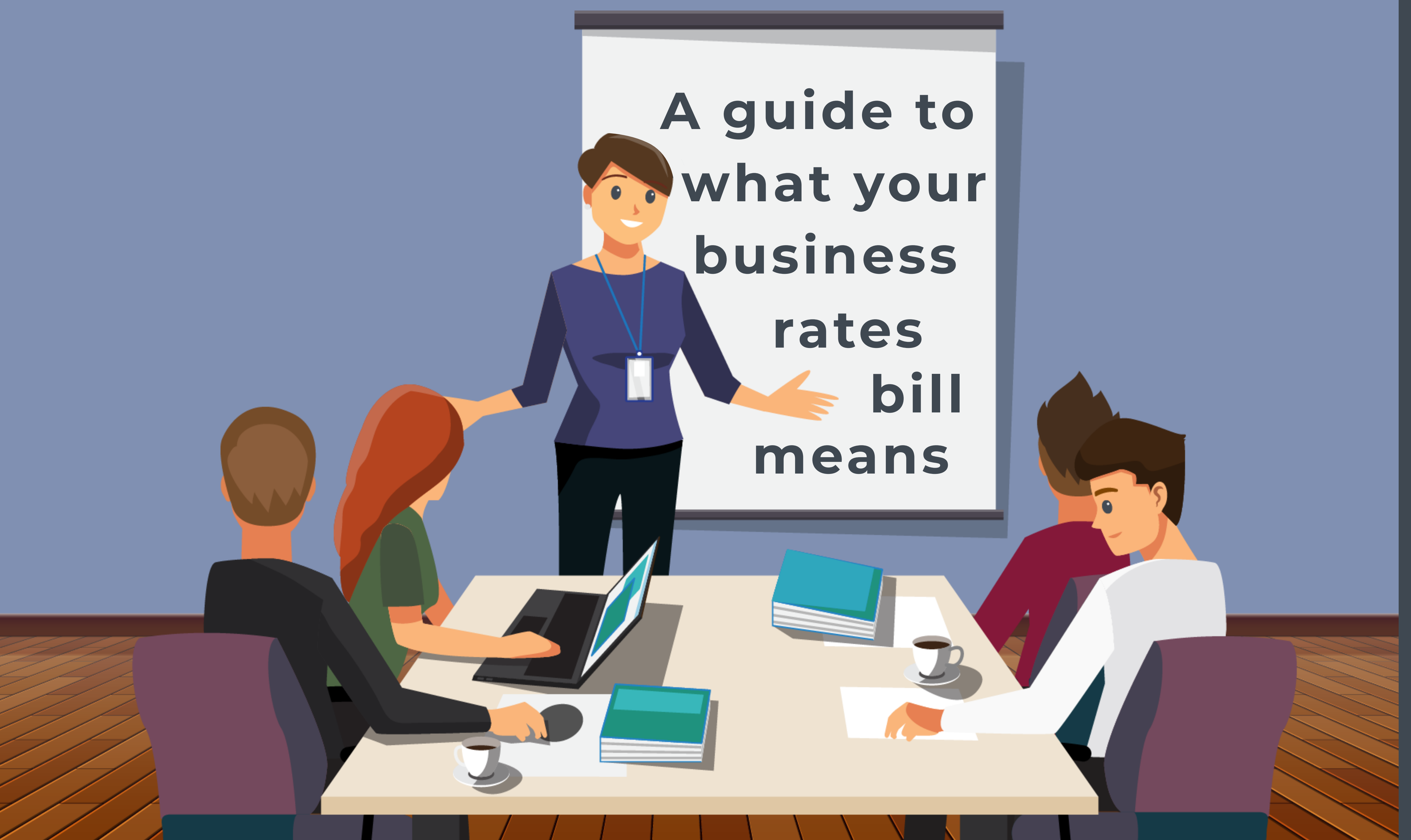


# YOUR GUIDE

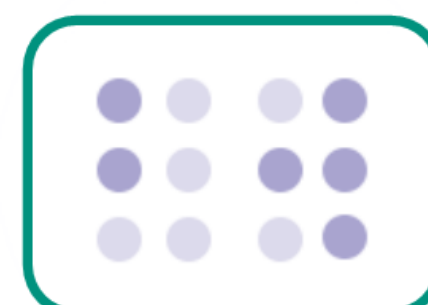
## To National Non-Domestic Rates 2019/20

### Explanatory Leaflet



# CONTENTS

<b>How we are funded</b>	<b>03</b>
<b>How we spend the funding</b>	<b>04</b>
<b>How business rates are calculated</b>	<b>06</b>
<b>Your guide to business rates for 2019/20</b>	<b>07</b>
<b>Services we offer to businesses</b>	<b>10</b>
<b>Contact Us</b>	<b>11</b>



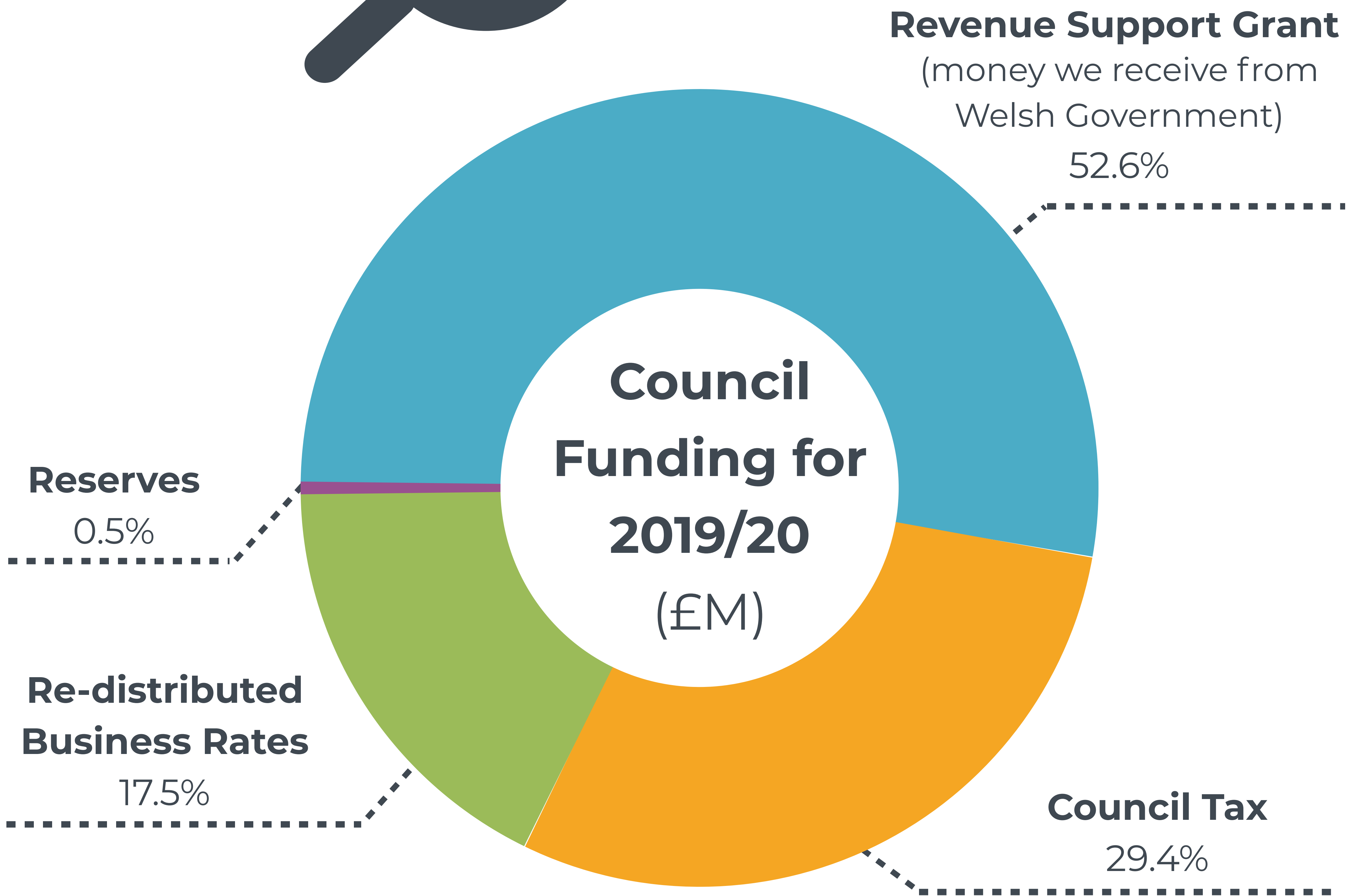
**We are happy to provide this document  
in large print, audio, braille and British  
Sign Language.**

# How we are funded

Did you know only



of our funding comes from council tax?

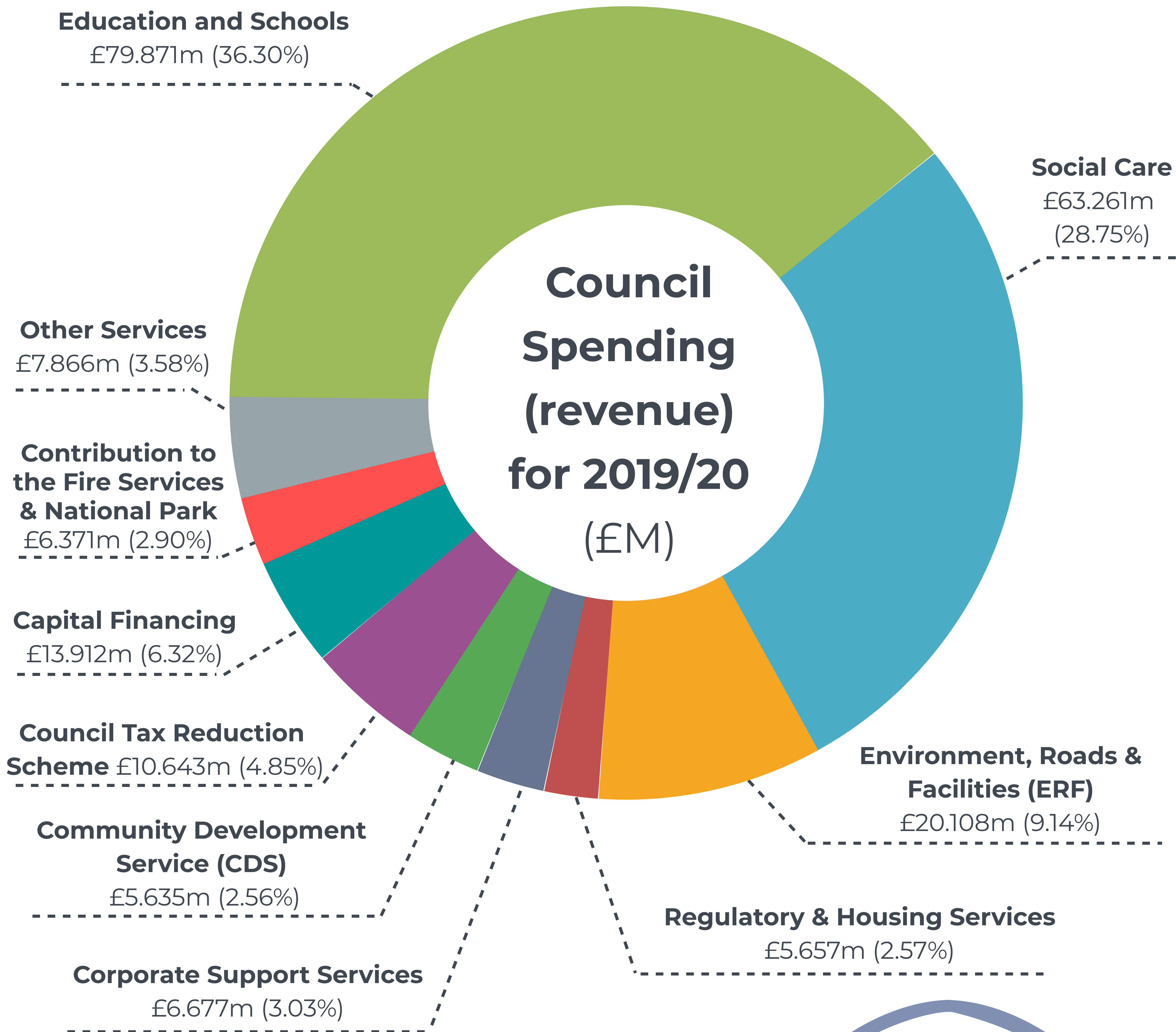


	£M
Revenue Support Grant	£115.695m
Amount raised from Council Tax Payers	£64.741m
Re-distributed Business Rates	£38.497m
Reserves	£1.068m
<b>Total</b>	<b>£220.001m</b>



# How we spend the funding-revenue

For the financial year April 2019 to March 2020 the Council has a **revenue budget** of **£220.001m** to invest in the community -



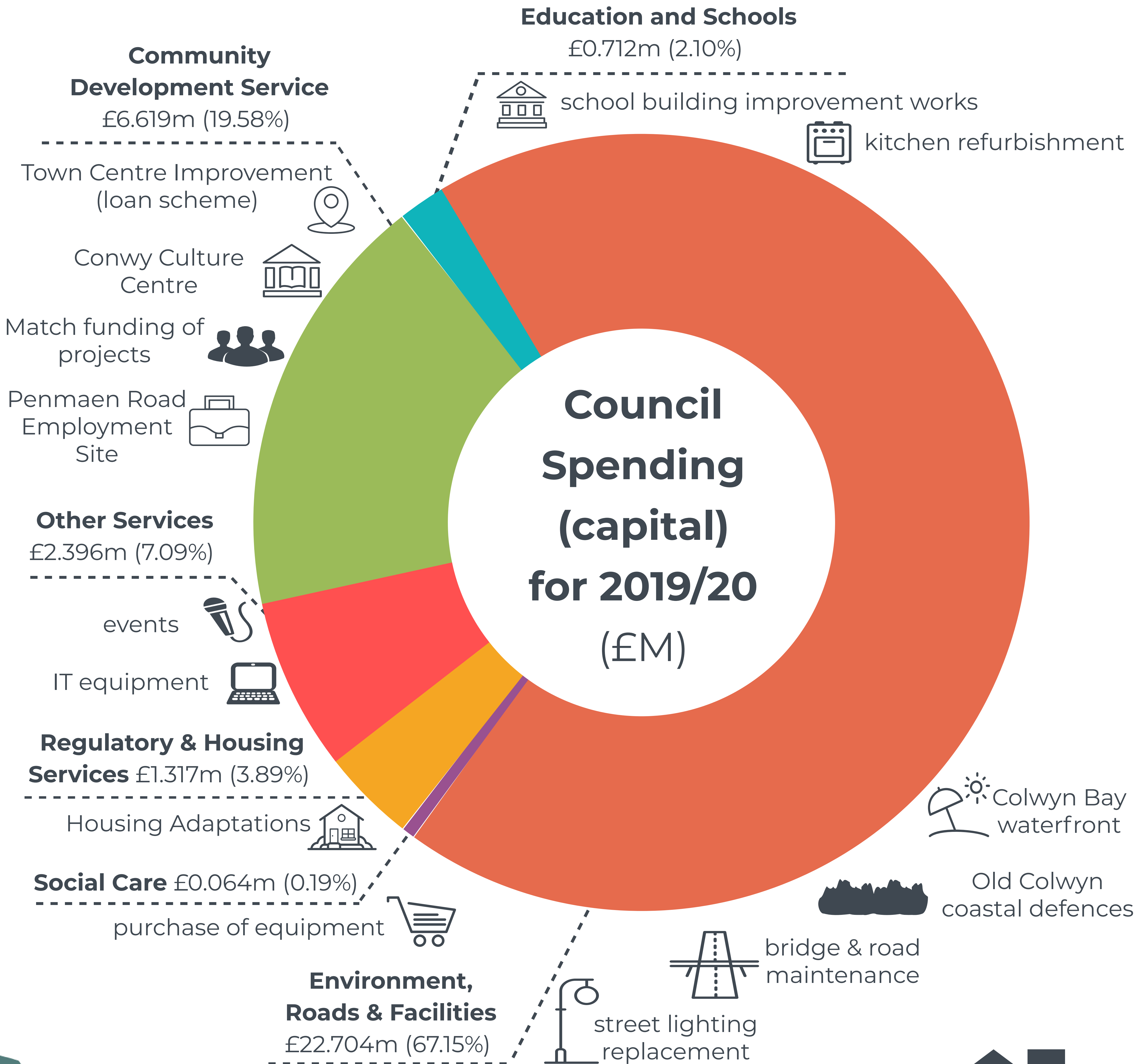
## Revenue

This is the money we use to pay for your day to day services - such as educating your children, caring for the elderly and collecting & disposing of your recycling and waste.



# How we spend the funding-capital

For the financial year April 2019 to March 2020 the Council has a **capital budget** of **£33.812m** to invest in the community. Here are some examples -



**Capital**  
 This is the money we use on big investments - such as roads, buildings, schools, re-cycling wagons and leisure centres etc.

# How business rates are calculated

**Business Rates are a tax based upon the 'Rateable Value' of a non-domestic property.**

Rateable Values are based upon the open market annual rental value of the property as at the valuation date.

**For example**

Rateable Value		Business Rates multiplier		Business Rates Liability
0.526	×	7,000	=	£3,682

A rate liability is calculated by multiplying the Non-Domestic Rating Multiplier (formerly known as a rate in the pound or the Rate Poundage) by the Rateable Value of a property.

For the year commencing 1 April, 2019 the value has been set at 52.6, which means that for every £1 of Rateable Value, you will pay 52.6p in rates. This value is adjusted every year to allow for the effects of inflation.



**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 the Council.**

## **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 [www.businesswales.gov.wales](http://www.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 [www.voa.gov.uk](http://www.voa.gov.uk).

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 may be inspected at The Valuation Office Agency, or at the Coed Pella office of Conwy County Borough Council, Conway Road, Colwyn Bay, LL29 7AY.

## **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.

## **Transitional rate relief**

The Non-Domestic Rating (Chargeable Amounts) (Wales) Regulations 2016 (2) 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.

## **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 a rateable value is available from The Valuation Office Agency.

## **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 the Council or from the 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 [www.valuation-tribunals-wales.org.uk](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 address, (website is [www.hmrc.gov.uk](http://www.hmrc.gov.uk)). Should you wish to apply for Charitable and Discretionary Rate Relief please request a claim form from the Council. These are also available for download from our website at [www.conwy.gov.uk/nndr](http://www.conwy.gov.uk/nndr).

You must inform Conwy County Borough Council's Business Rate Section if you are in receipt of either Mandatory or Discretionary Rate Relief and your circumstances change. This Authority must also give you 12 months notification of any change to relief which has already been granted.

## Extension of the High Street Rate Relief Scheme 2019-20

The enhanced high street rates relief scheme will provide support to small and medium-sized businesses in 2019-20. It will be fully funded by the Welsh Government and will provide support of up to £2,500 towards non-domestic rates bills for retail properties with a rateable value of up to £50,000.

It will reduce rates bills to zero for retail properties with a rateable value up to £9,100 and reduce bills by £2,500 for properties with a higher rateable value.

As well as increasing the level of support for retailers on the high street, the enhanced scheme will support retailers in other locations. Ratepayers who will benefit from the relief include those with occupied retail premises, such as shops, restaurants, cafes, pubs and wine bars.

## State Aid

Relief from paying non-domestic rates could amount to state aid. It is lawful where it is provided in accordance with the Commission Regulation (EU) 1407/2013 on de minimis aid. The de minimis regulation allows an undertaking to receive up to €200,000 '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 the billing authority immediately with details of the aid received.



## Increases to Welsh Government Funded Rates Relief

### Small business rate relief

“The Non-Domestic Rating (Small Business Relief) (Wales) Order 2017”(3) makes provision for rates 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. If you believe that you may be eligible for this relief, or have any enquiries, please contact the Business Rates Unit on **01492 576609** or via email at **nndr.enquiries@conwy.gov.uk**, which is responsible for determining your eligibility for relief. Business premises with a rateable value up to £6,000 will receive 100% relief and those with a rateable value between £6,001 and £12,000 will receive relief that will be reduced on a tapered basis from 100% to zero.

	Rateable Value (£)	Relief (%)
Rateable Value	0 to 6,000	100
Rateable Value	6,001 to 12,000	Tapered from 100 to 0
Child Care	not applicable	100% relief for all registered child care properties
Post Office	0 to 9,000	100
Post Office	9,001 to 12,000	50

### The Welsh Government made several changes to the Small Business Rate Relief Scheme on 1 April, 2018.

#### Retail Property

The specific SBRR category for retail properties was removed on 01.04.18.

#### Child Care

The Welsh Government has introduced a change to the permanent Small Business Rate Relief Scheme for Registered Childcare premises. From 1 April 2019, all Registered Childcare providers will receive 100% exemption on their Business Rates

#### Mandatory / Discretionary Reliefs

Properties where Mandatory and Discretionary Reliefs are awarded will not be entitled to Small Business Rate Relief from 1 April, 2018.

#### Two Property Limit

From 1 April, 2018, Ratepayers are only entitled to Small Business Rate Relief on a maximum of two properties (excluding Child Care and Post Offices). Where the ratepayer is liable for Business Rates for more than two properties, the award is based on the two that have the highest notional values, i.e. either the RV (if less than or equal to £6,001) or calculated by the appropriate formula. Please note that where a ratepayer is liable to pay non-domestic rates for more than two hereditaments shown on a local non-domestic rating list which satisfy only the conditions in article 7 (rateable value conditions), the ratepayer must give notice of those hereditaments to the billing authority for that list in accordance with article 13.

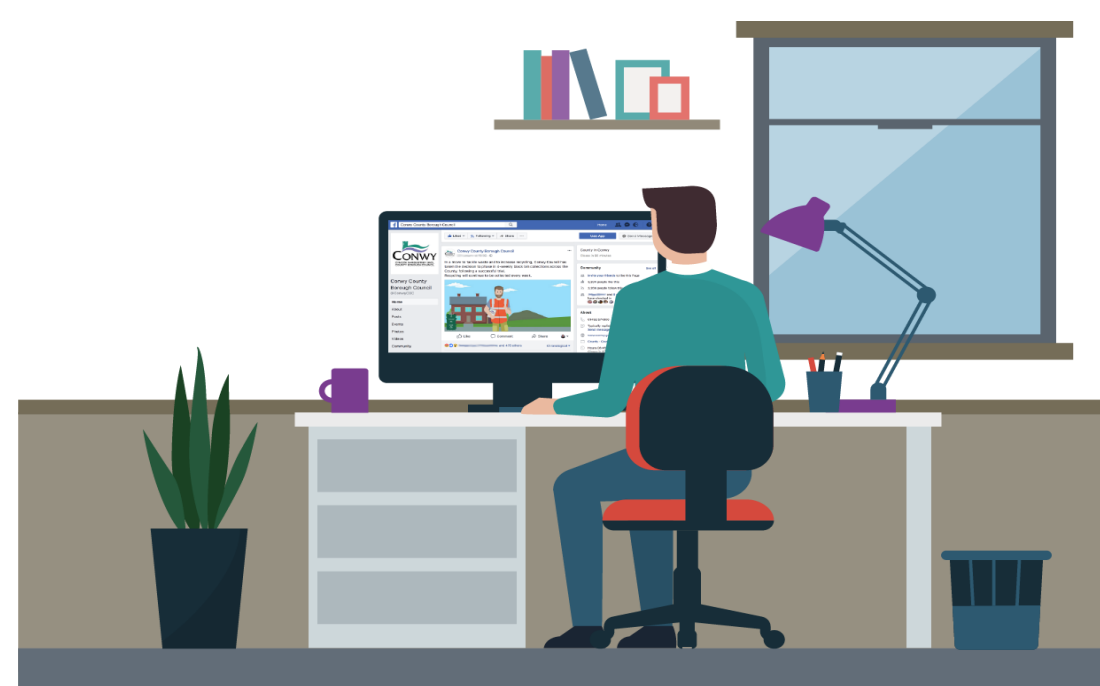
**If any ratepayer has any enquiries regarding rates relief or future payments then these should be made to the local authority.**

#### Notes

- 1** All business properties must be wholly occupied to qualify for relief.
- 2** Properties not eligible for relief include those occupied by a council, police authority or the Crown; those occupied by charities, registered clubs, or not-for-profit bodies whose main objectives are philanthropic, religious, concerned with education, social welfare, science, literature or the fine arts; beach huts; property which is used exclusively for the display of advertisements, parking of motor vehicles, sewage works or electronic communications apparatus.

# Did you know the Council can also provide you with the following services at a competitive rate?

## Rent of industrial & Business Units



## Trade Waste



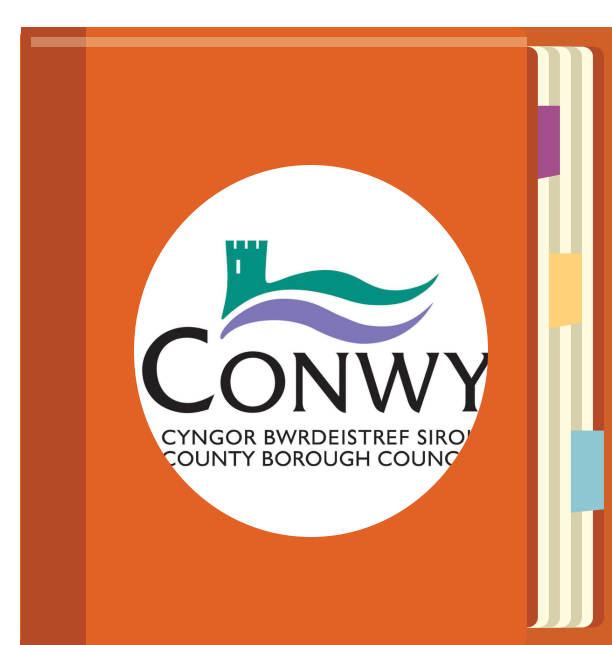
## Hire of Meeting Rooms



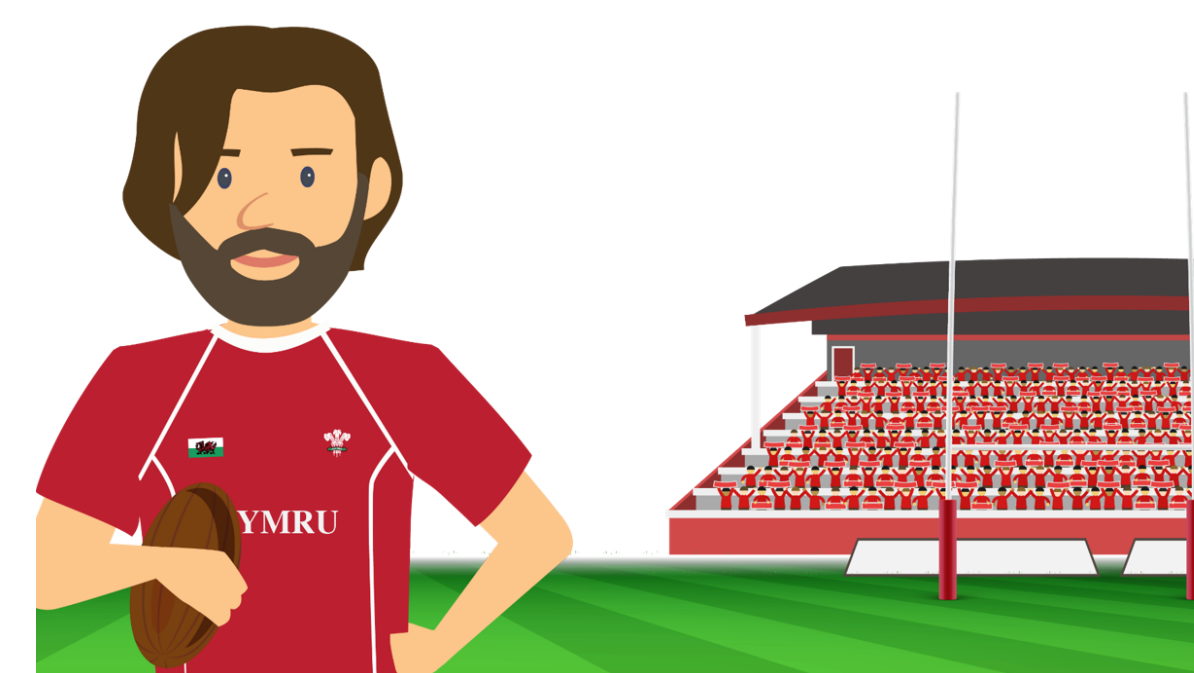
## Concessions, Leases & Licences



## Conwy Business Directory



## Sponsorship Opportunities



## Conwy Business Support



## Conwy Business Support Grant



## First Aid Training Courses



## Drainage Clearance



## Highway Licenses



## Parking Dispensations



# BE DIGITAL

Conwy is modernising  
Did you know Conwy offers  
the following services?

## Direct Debit

Many Businesses in your area are signing up to pay by Direct Debit every day. It is one of the simplest, safest and most cost effective ways to pay your bill – So why not join them!

There are 2 dates available giving you the flexibility to choose a date that suits your business and your bill can either be paid over 10 or 12 months. Visit [www.conwy.gov.uk/business-rates](http://www.conwy.gov.uk/business-rates) to find out more!

## E-Billing

At Conwy County Borough Council we are constantly aiming to improve our service delivery, reduce costs and help the environment. One such way is by offering a service where customers can receive their correspondence by email, reducing printing and postage costs and customers also receive their bills more efficiently

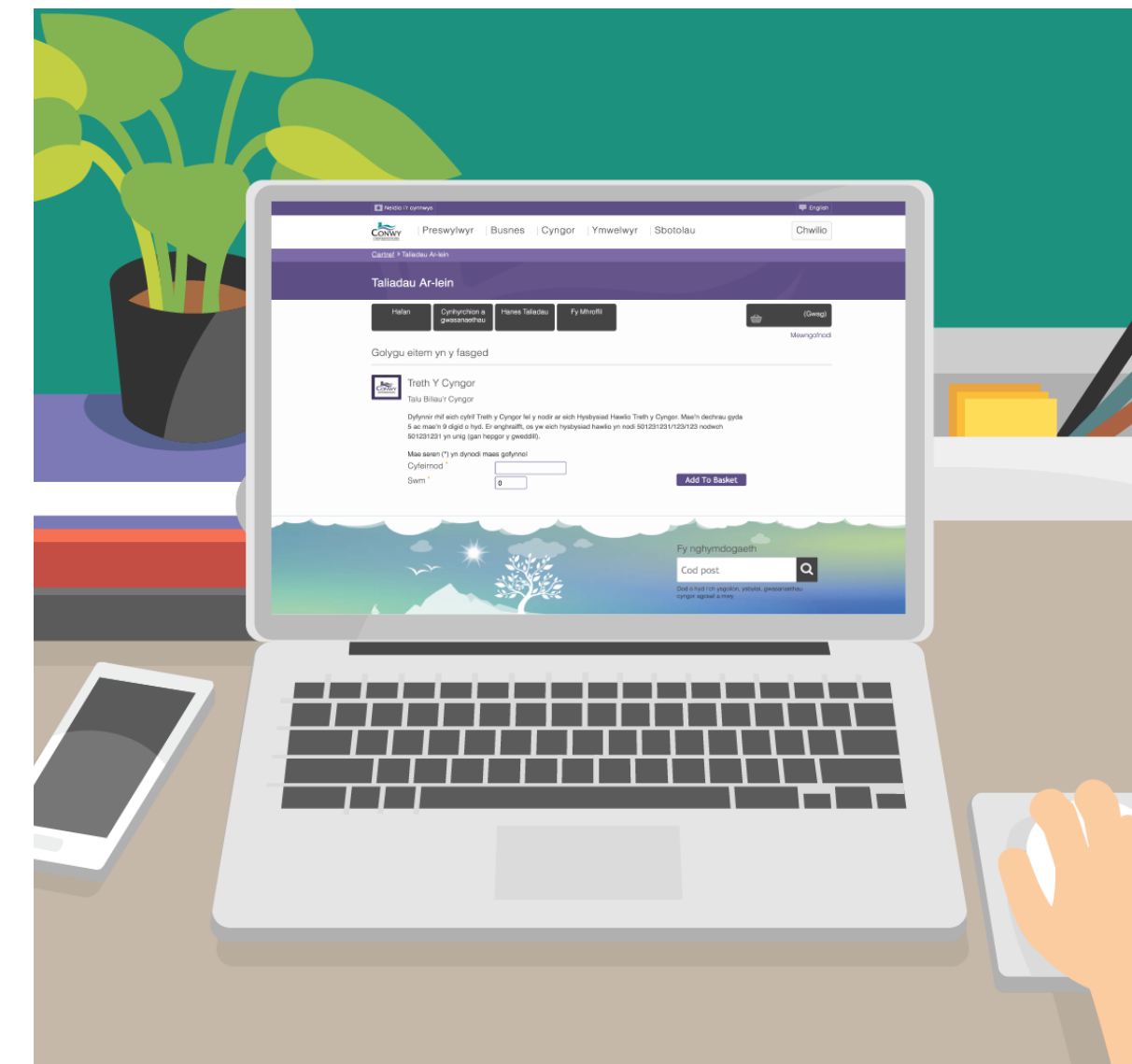
To date, over **12,000** Business Rates bills have been sent by email since April, 2015 - to join the crowd visit [www.conwy.gov.uk/business-rates](http://www.conwy.gov.uk/business-rates) to find out more!

## AppConwy

This is a quick and efficient way to contact Conwy County Borough Council. AppConwy provides the latest news updates from the Council and features local service information such as school announcements, job vacancies and waste collection days.

To try our app simply download AppConwy from the AppStore, PlayStore or Windows Store.

Visit [www.conwy.gov.uk/AppConwy](http://www.conwy.gov.uk/AppConwy) to find out more!



[www.conwy.gov.uk/business-rates](http://www.conwy.gov.uk/business-rates)



[nndr.enquiries@conwy.gov.uk](mailto:nndr.enquiries@conwy.gov.uk)



01492 576609



**Textphone:** Dial 18001 + the number of the service you want to contact

### Write to Us

PO Box 1  
Conwy  
LL30 9GN

### Visit Us

Coed Pella  
Conway Road  
Colwyn Bay  
LL29 7AY

