“Each year Trafford Council collects Business Rates which help to pay for services in our community. For 2015/16 the increase in Business Rates has been capped to 2%, the same as in 2014/15.

You may be eligible to reduce your bill through Business Rates Relief. If you would like to find out more about the types of help available, please visit www.trafford.gov.uk/business

In Trafford, we are committed to supporting businesses, helping them grow as well as encouraging new business to open. Our Town Centre Loan Scheme helps to bring vacant properties in town centres back into use. Loans of up to £1,000 to £10,000 are available to businesses wishing to expand or for entrepreneurs starting a new venture.

We are also helping businesses to compete in today’s digital world with the launch of our Get Digital Faster programme. This innovative programme will connect 99.4% premises in Trafford with superfast broadband ensuring that Trafford stays at the forefront of the digital revolution.

To find out more about the programmes above please contact the Economic Growth Team on business@trafford.gov.uk or follow them on Twitter @bizTrafford. You can also keep up to date with the latest news and opportunities by signing up to receive our free, quarterly business bulletin. To add your business to our mailing list please email business@trafford.gov.uk”

Cllr Sean Anstee, Leader of Trafford Council
Non-Domestic Rates

Non-Domestic Rates, or Business Rates, collected by councils 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 1st April 2013, councils keep a proportion of the Business Rates paid locally. This provides a direct financial incentive for councils to work with local businesses to create a favourable local environment for growth since councils 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 councils in your area. Further information about the business rates system, including transitional and other reliefs, may be obtained at www.gov.uk

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. They draw up and maintain a full list of all rateable values, available at www.gov.uk/government/organisations/valuation-office-agency. The rateable value of your property is shown on the front of this bill. This broadly represents the yearly rent the property could have been let for on the open market on a particular date. For the revaluation that came into effect on 1st April 2010, this date was set as 1st 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 back-dating of changes to rating assessments with effect from 1st April 2015. If the Valuation Office Agency receive your appeal on or after 1st April 2015 then the earliest they can back-date any changes is that date. Your Council can only back-date any business rates rebate to that same date. You will continue to have your full legal rights to appeal your rating assessment.

The Valuation Office Agency 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 1st April 2016 can only be backdated to 1st April 2015. Further information about the grounds on which appeals may be made and the process for doing so can be found on the www.gov.uk website or obtained from your local valuation office.

**National Non-Domestic Rating Multiplier**

The Council works out the Business Rates bill by multiplying the rateable value of the property by the appropriate multiplier. There are two multipliers: the standard non-domestic rating multiplier and the small business non-domestic rating multiplier. The former is higher to pay for small business rate relief. Except in the City of London where special arrangements apply, the Government sets the multipliers for each financial year for the whole of England according to formulae set by legislation.

Between revaluations, the multipliers generally change each year in line with the Retail Price Index in September of the previous year and to take account of the cost of small business rate relief. The calculation of the multipliers has taken account of the Government’s decision in the Autumn Statement 2014 to cap the inflation increase to 2% in 2015-16. The current multipliers are shown on the front of your bill.
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 require their council to enable payments to be made through 12 monthly instalments. If you wish to take up this offer, you should contact Trafford Council as soon as possible by emailing business.rates@trafford.gov.uk or by telephoning 0161 912 2346.

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 1st April 2015. More information on revaluation 2017 can be found at: www.gov.uk/government/organisations/valuation-office-agency.

In the year of 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 exemptions from the unoccupied property rate.
Full details on exemptions can be obtained from your council. If the unoccupied property rate for the financial year has been reduced by order, it will be shown on the front of this bill.

The Government has introduced a temporary measure for unoccupied new builds from October 2013. Unoccupied new builds will be exempt from unoccupied property rates for up to 18 months (up to state aid limits) where the property comes on to the list between 1st October 2013 and 30th 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.

**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 Council has discretion in certain cases to award relief in respect of the unoccupied part. Full details can be obtained from the Council.

**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 outside London or £25,499 in London will have their bill calculated using the lower small business non-domestic rating multiplier, rather than the national non-domestic rating multiplier.

In addition, generally, if the sole or main property is shown on the rating list with a rateable value which does not exceed £12,000, the ratepayer will receive a percentage reduction in their rates bill for this property of up to a maximum of 50% for a property with a rateable value of not more than £6,000. The Government has announced, in the Autumn Statement 2014, that the doubling of the usual level of relief - to a maximum of 100% - will continue for a further year, until 31st March 2016.
Generally, this percentage reduction (relief) is only available to ratepayers who occupy either-

(a) one property, or

(b) 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 outside London or £25,499 in London on each day for which relief is being sought. If the rateable value, or aggregate rateable value, increases above those levels, 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.

An application for Small Business Rate Relief is not required. Where a ratepayer meets the eligibility criteria and has not received the relief they should contact their council. Provided the ratepayer continues to satisfy the conditions for relief which apply at the relevant time as regards the property and the ratepayer, they will automatically continue to receive relief in each new valuation period.

Certain changes in circumstances will need to be notified to the Council by a ratepayer who is in receipt of relief (other changes will be picked up by the Council). The changes which should be notified are--

(a) the ratepayer taking up occupation of an additional property, and

(b) an increase in the rateable value of a property occupied by the ratepayer in an area other than the area of the Council which granted the relief.
Charity and Community Amateur Sports Club Relief

Charities and registered Community Amateur Sports Clubs are entitled to 80% relief where the property is occupied by the charity or the club, 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 club (or of that and other clubs).

The Council has discretion to give further relief on the remaining bill. Full details can be obtained from the Council.

Retail Discounts

The Government is giving funding to councils 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 can be obtained from the Council by emailing business.rates@trafford.gov.uk

The Government is also giving funding to councils 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 1st April 2014 and 31st March 2016. Full details can be obtained from the Council.

Transitional Relief Discounts

The Government is giving funding to Councils to allow them to continue to provide a transitional relief discount for properties with a rateable value up to and including £50,000.

Local Discounts

Councils have a general power to grant discretionary local discounts. Full details can be obtained from the Council.
State Aid

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 €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 Council immediately with details of the aid received.

Hardship Relief

The Council has discretion to give hardship relief in specific circumstances. Full details can be obtained from the Council.

Rate Relief for Businesses in Rural Areas

Certain types of properties in a rural settlement with a population below 3,000 may be entitled to relief. The property must be the only general store, the only post office or a food shop and have a rateable value of less than £8,500, or the only public house or the only petrol station and have a rateable value of less than £12,500. The property has to be occupied. An eligible ratepayer is entitled to relief at 50% of the full charge whilst the Council also has discretion to give further relief on the remaining bill. In addition, the Council can give relief on certain other occupied property in a rural settlement where the rateable value is less than £16,500. Full details can be obtained from the Council.

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 who do wish to be represented should be aware that members of the Royal Institution of Chartered Surveyors (RICS - website www.rics.org) and the Institute of Revenues, Rating and Valuation (IRRV - website 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.

**Information Supplied with Demand Notices**

Information relating to the relevant and previous financial years in regard to the gross expenditure of the Council is available at www.trafford.gov.uk

A hard copy is available on request by phoning our rating team on 0161 912 2346, emailing business.rates@trafford.gov.uk or by writing to: **Director of Finance, PO Box 65, Sale, M33 6BY**
View Your Account Online

You can view your Business Rate account on Trafford Council’s OpenAccess system.

OpenAccess allows you to access:
• a statement of account
• payments which have been made
• payments you need to make
• details of reduction/relief
• printable statements

To register for OpenAccess go to [www.trafford.gov.uk/traffordonline](http://www.trafford.gov.uk/traffordonline) you will require:
• Your full name/business name
• Your address
• Your email

Please note that by signing up for this you are also signing up to our e-secure service. This means you will not receive your Business Rate bill by post. Instead we will email you when a new document is available and you log in to your online account to view it securely.

Direct Debit

Direct Debit is the most convenient way to pay your Business Rates bill.
• No need to remember when to pay
• Paying by Direct Debit can result in 94% less carbon emissions than paying by cheque

You can set up a Direct Debit to pay your Business Rates online by visiting [www.trafford.gov.uk/nndrforms](http://www.trafford.gov.uk/nndrforms) to complete a Direct Debit Instruction or alternatively by phoning our rating team on 0161 912 2346.