Date of issue

11-MAR-2024

## **NON DOMESTIC RATES BILL 2024/25**





Revenues and Benefits Services, 1 Belle Vue Square Broughton Road, Skipton, BD23 1FJ TEL: 0300 131 2 131

Account Reference

50006362060

VIAMED LTD 15 STATION ROAD CROSS HILLS KEIGHLEY WEST YORKSHIRE BD20 7DT

73

Please quote this number when writing, telephoning or making payment.

Address of Property	Datashis Value	<b>A.</b> (12 - 12 - 1	
GHYLL HOUSE	Rateable Value	Multiplier	Amount
17 STATION ROAD CROSSHILLS	9500	0.4990 0.5460	4740.50 5187.00
KEIGHLEY	BASE LIABILITY (BL)	0.0400	3720.05
BD20 7DT	APPROPRIATE FRACTIO	N (AF)	1.1
	= 1. x 1.100	, ,	4092.05
Dron and Defenses N40700050470			
Property Reference: N12706850170  Description: offices and premises			
Charge For Period Rv 9500	01-APR-2024 31-MAR	i	4740.50
Transitional Relief For Period	01-APR-2024 31-MAR	-2025	-648.45
	TOTAL AMOUNT I	PAYABLE BY YOU	4092.05

9 Other instalments due on 20-MAY-2024 to 20-JAN-2025 Instalments to be paid by:DIRECT DEBIT MONTHLY

9 X 409.00

73 OFFICE USE ONLY BILL NUMBER EXTRACT NUMBER 33871/478

## **Paying your Non-Domestic Rates**



If you are already set up to pay by direct debit then you do not need to do anything further. Details of the payments to be collected are detailed overleaf. If you do not pay by direct debit, but would like to set up an instruction where we can collect payments on the 1st or the 20th of the month you can do this online at www.northyorks.gov.uk or over the phone on 0300 131 2 131





Payment can be made using our 24 hour payment service on 0300 131 2 131



For online banking or standing order payments quote our sort code 30-91-12 and our account number 00654605. It is important you quote your 11 digit non-domestic rates account reference from the front of this bill when making payment. For payments covering multiple accounts, please e-mail a remittance advice to RemittanceAdviceCraven@northyorks.gov.uk



To pay online using a debit or credit card, please visit www.northyorks.gov.uk







You can pay by cash or debit card at any Post Office or retail outlet that displays the PayPoint symbol using your Allpay card. You can request an Allpay card by telephoning Customer Services on 0300 131 2 131.

## Further Information about your Non-Domestic Rates

Small Business Rate Relief: If your bill does not reflect an award of small business rate relief and your rateable value is less than £15,000, then you may be entitled to a reduction through the small business rate relief scheme under the following circumstances in the 2023 valuation list:

- A ratepayer who pays business rates for one occupied property in the England & Wales Non-Domestic Rating List with a rateable value of less than £15,000
- A ratepayer who pays Business Rates for more than one occupied property, but whose total
  rateable value on all occupied properties does not exceed £20,000. In these cases, a ratepayer
  can claim against the largest assessment only. In addition to this, the individual rateable values of
  the smaller occupied hereditaments must not exceed £2,900 each.

**Non-Domestic Rates Multiplier:** The front of this bill displays the relevant multipliers for the 2024/25 financial year which are used to calculate your charge. For hereditaments with a rateable value of less than £51,000, the small business multiplier of £0.499 is applicable.

Instalments: Unless requested otherwise, the number of instalments are set in accordance with statutory legislation. If you would prefer to pay your bill in instalments that extend until the end of the financial year, please contact us on 0300 131 2 131. The collection months for ratepayers who have opted to pay in quarterly instalments are April, July, October & January

**Financial Information:** Budget information relating to authorities that retain a share of business rates can be found on our website www.northyorks.gov.uk

Reliefs: Relief is available on an application basis for organisations such as non-profit making organisations, registered charities and registered CASC's. For further information, please go to our website www.northyorks.gov.uk

**Transitional Relief:** Where applicable, this is automatically applied to your bill in order to limit and phase in increases as a result of the 2023 revaluation. For detailed information about transitional relief, please visit www.gov.uk and search: 'business rates relief'

Changes in Circumstances: If your bill indicates that a reduction has been allowed, then it is your responsibility to tell the council within 21 days if the basis of the reduction is incorrect or if you have any change in circumstances that may affect the reduction. If you knowingly provide false information or fail to notify the council of a change in circumstances in a timely manner, then criminal action may be taken against you in a court of law.

Non-Domestic Rates Rateable Values / Appeals: Business rates are based on your property's rateable value. The Valuation Office Agency (VOA) maintains the non-domestic rating list. This includes setting the rateable values of business properties. To understand why your property has a certain rateable value, please go to www.gov.uk and search: 'how business rates are calculated'

**Retail Discount**: Properties that do not receive 100% relief through the small business rate relief scheme, but are wholly or mainly occupied for the purposes of retail, leisure or hospitality operations may receive a discount of 75% up to a maximum value of £110,000. The council automatically applies this reduction where these circumstances are known. If your bill does not reflect this reduction, but you believe you are entitled, please telephone 0300 131 2 131.

Data Protection: The council processes your personal information in accordance with the UK General Data Protection Regulation (GDPR) and the Data Protection Act 2018. We may use your personal information in a number of ways, but only for the purposes for which it was given. We may pass on your personal information to law enforcement and counter fraud agencies who may use your personal data for the purposes of crime prevention and/or detection. For further information on how we process your personal information, please refer to our privacy notice which can be found at www.northyorks.gov.uk/privacy-notices

# Non Domestic Rating Reliefs/Discounts - 2024/25

## Retail, Hospitality and Leisure Relief (RHLR)

The 2024/25 retail, hospitality and leisure business rates relief scheme will provide eligible, occupied, retail, hospitality and leisure properties with a 75% relief. In line with the conditions set by the government, a ratepayer may only claim up to £110,000 of support under the 2024/25 Retail, Hospitality and Leisure Relief Scheme for all of their eligible hereditaments. This cash cap applies at a Group company level (so holding companies and subsidiaries cannot claim up to the cash cap for each company) and also to organisations which, although not a company, have such an interest in a company that they would, if they were company, result in its being the holding company.

Furthermore, the Retail, Hospitality and Leisure Relief Scheme is subject to the Minimal Financial Assistance limits under the Subsidy Control Act. This means no recipient can receive over £315,000 over a three-year period (consisting of the current financial year and the two previous financial years). Covid business grants received from local government and any other subsidy claimed under the Minimal Financial Assistance or Small Amounts of Financial Assistance limit over the three-year period should be counted.

This relief should be detailed on your 2024/25 bill if you are eligible. If it is not showing but you think you may qualify, you should contact the Revenues service on telephone number 0300 1312131or alternatively email <a href="mailto:localtaxation.cra@northyorks.gov.uk">localtaxation.cra@northyorks.gov.uk</a>.

You should also contact us if you have been awarded the relief but you wish to refuse its award – you should inform us of this by 30 April 2025 and once removed it cannot be reinstated.

#### o Transitional Relief for 2024/25

At the 2023 revaluation some ratepayers saw their business rates bills fall and others saw no change. However, some ratepayers saw their bills increase. Under legislation the government is required to introduce transitional arrangements at each revaluation. Transitional relief caps the annual increases in the bills for those ratepayers facing increases due to revaluation. The caps for the 2023 revaluation apply for the years 2023/24 to 2025/26 and are set out in the table below:

Rateable Value	Cap on increases 2023/2024	Cap on increases 2024/2025	Caps on increases 2025/2026
Up to £20,000	5%	10% plus inflation	25% plus inflation
Over £20,000 and up to £100,000	15%	25% plus inflation	40% plus inflation
More than £100,000	30%	40% plus inflation	55% plus inflation

If it is not showing but you think you may qualify, you should contact the Revenues service on telephone number 0300 1312131 or alternatively email <a href="mailto:localtaxation.cra@northyorks.gov.uk">localtaxation.cra@northyorks.gov.uk</a>.

### Supporting Small Business Scheme (SSB)

At Autumn Statement 2022 the Chancellor also announced that a new Supporting Small Business (SSB) relief scheme which will cap bill increases at £600 per year for any business losing eligibility for Small Business Rate Relief or Rural Rate Relief at the 2023 revaluation. This relief has been calculated and should be detailed on your 2024/25 account if you are eligible. If it is not showing but you think you may qualify, you should contact the Revenues service on telephone number 0300 1312131 or alternatively email <a href="mailto:localtaxation.cra@northyorks.gov.uk">localtaxation.cra@northyorks.gov.uk</a>.

The supporting small business (SSB) relief scheme is likely to amount to subsidy. Any relief provided by Local Authorities under this scheme will need to comply with the UK's domestic and international subsidy control obligations

### Non-Domestic Rating Discretionary Relief

If you receive Non-Domestic Rating Discretionary Relief, your current entitlement will be showing on this bill but will end with effect from 31st March 2025. This notice should be treated as notification of termination of that award and North Yorkshire Council will notify you, in due course, of any new entitlement to discretionary relief with effect from 1st April 2025.

#### o Rural Rate Relief

With effect from 1 April 2017, businesses eligible for mandatory rural relief will qualify for a 100% reduction in charge. This reduction should be detailed on your bill if you are eligible. If it is not, but you think you may qualify, you should contact the Revenues service on telephone number 0300 1312131 or alternatively email local.taxation.cra@northyorks.gov.uk

#### Small Business Rate Relief

Small business rate relief is available to ratepayers occupying premises with a rateable value less than £15,000. Claims can be made on only one property, however if you have additional properties that are either empty or below a rateable value of £2,900 you may still qualify for relief on your main premises. More information regarding small business rate relief can be obtained from the Revenues service on telephone number 0300 1312131 or through the website www.northyorks.gov.uk

#### Subsidy Controls

The new UK subsidy control rules were established under the Subsidy Control Act 2022. This enables public authorities, including devolved administrations and local authorities, to deliver subsidies that are tailored for local needs. Public authorities giving subsidies must comply with the UK's international subsidy control commitments.

The subsidy control legislation provides the framework for a new, UK-wide subsidy control regime. Further information about subsidy control can be found on the gov.uk website at https://www.gov.uk/government/publications/subsidy-control-rules-key-requirements-for-public-authorities/subsidy-control-rules-quick-guide-to-key-requirements-for-public-authorities