#### **Paying Your Bill**

Your bill is payable over 10 or 12 monthly instalments starting in April each year and unless you pay by direct debit is due on the 1st of each month. For yearly or half-yearly payments, you must either pay the full bill by 1st April or half by 1st April and the rest by 1st September. If you experience difficulty in paying your monthly instalments, it is important that you contact us quickly so we can help you. Failure to pay your bill on the date due could mean that you lose your right to pay by instalments, and may result in recovery action being taken.

Direct Debit: Please ring us on 01453 766321 with your bank details to set this up. You can choose a monthly payment date of 1st, 8th, 15th, 22nd or 28th of the month.

Telephone: Call our 24 hour automated payment line service on 0300 456 0510. Calls cost no more than calls to geographic (01 and 02) numbers and must be included in nclusive minutes and discount schemes in the same way Please make sure you have your account number to hand.

Telephone Banking: To pay through your bank telephone payment service or to set up a standing order you will need the following information. Destination sort Code: 55-61-08. Destination Account Number: 10313893. Destination account: Stroud District Council. You must quote your account number with each transaction.

#### **Council Financial Information**

Go online at www.stroud.gov.uk to find out all about the Council's spending plans and budgets, along with that of Gloucestershire County Council, Police and Crime Commissioner and Parish and Town Councils. If you are unable to access the internet please call us on 01453 766321 and we can post the information to you.

### **Fair Processing Notice**

The Council is required by law to protect the public funds it administers. We may share information provided to us with other bodies responsible for auditing or administering public funds or where we are undertaking a public function in order to prevent and detect fraud. To find out more visit - https://www.stroud.gov.uk/council-and-democracy/about-the-council/access-to-information/fair-processing-notice

#### **Non-Domestic Rates or Business Rates**

The rates that are collected by local authorities are the way that those who occupy non-domestic properties contribute towards the cost of local services. Further information about the business rates system, including transitional and other reliefs may be obtained at www.stroud.gov.uk/businessrates.

## Your Rateable Value

Each non-domestic property has a rateable value which is set by the valuation officers of the Valuation Office Agency (VOA), an agency of His Majesty's Revenue and Customs. To appeal your rateable value please contact the valuation office at www.voa.gov.uk or telephone 03000 501 501.

### **Unoccupied Property Rating**

Business rates are generally payable in respect of unoccupied non-domestic property. However, they are generally not payable for the first three months that a property is empty. This is extended to six months in the case of certain industrial premises, whilst certain other properties such as vacant listed buildings are not liable for business rates until they are reoccupied. Full details on exemptions can be obtained from your local authority or from gov.uk at https://www.gov.uk/apply-for-business-rate-relief.

# Revaluation

All non-domestic property rateable values are reassessed at revaluations. The most recent revaluation took effect from 1st April 2023. Revaluations ensure that business rates bills are up-to-date and more accurately reflect current rental values and relative changes in rents. Frequent revaluations ensure the system continues to be responsive to changing economic conditions.

# My SDC Account

A quick and easy way to access council services at any time, including Business Rates. By registering for a My SDC account you can view up to date information and check when payments are due. Using the My SDC Account will save you

There is no need for you to visit us, ring us or write to us. You will be able to log in at a time that suits you - 24 hours a day, 7 days a week. To find out more visit https://www.stroud.gov.uk/council-tax/my-sdc-account

Contact Us

Telephone 01453 766321

Email: business.rates@stroud.gov.uk Website: www.stroud.gov.uk The Council is open 8:45am to 5:00pm Monday to Thursday and 8:45am to 4:30pm on Friday For more guidance on all business rate reliefs and exemptions go to

www.stroud.gov.uk/business/business-rates/business- rates-reductions-exemptions-and-discounts.

## **Relief and Exemption**

Transitional Relief - Transitional relief limits how much your bill can change each year as a result of business rates revaluation. The last revaluation came into effect on 1st April 2023. This means changes to your bill are phased in gradually if you are eligible. From the 2023 tax year, you'll get transitional relief if your property is in England, your rates go up by more than a certain amount. Your council will adjust your bill automatically if you are eligible.

Supporting Small Business Relief (SSB) -You can get SSB relief from 1st April 2023 if your business property bill is going up after the next revaluation on 1st April 2023 and will lose some or all your small business rate relief or rural rate relief. Supporting Small Business relief will apply to eligible ratepayers for financial years 2023/24 to 2025/26.

Retail, hospitality, and leisure relief - You could qualify for retail, hospitality and leisure relief if your business is mainly being used as a: shop, restaurant, cafe, bar or pub, cinema or music venue, hospitality or leisure business: for example, a gym, spa or a hotel. Contact your local council to find out if you are eligible, you could receive 75% off your business rate bill for the 2023 to 2024, 2024 to 2025 tax years and 40% off your business rates bill for the 2025 to 2026 tax year. The most you can get in each tax year is £110,000 per business.

Small Business Rates Relief - If a ratepayer's sole or main property has a rateable value which does not exceed a set threshold, the ratepayer may receive a percentage reduction in their rates bill for the property of up to a maximum of 100%. The level of reduction will depend on the rateable value of the property. For example eligible properties with a rateable value below a specified lower threshold will receive 100% relief while eligible properties above the lower threshold and below a specified upper threshold may receive partial 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 local authority has discretion to give further relief on the remaining bill. Full details can be obtained from the local authority.

Where a property is partly occupied for a short time, the local authority has discretion in certain cases to award relief in respect of the unoccupied part.

Not for profit organisations providing a service that is beneficial to the local community may be eligible to claim discretionary rate relief.

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 a discount. 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 of house or the only public house of house or the only public h 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 100% of the full charge. Full details can be obtained from the local authority

Local Discounts and Hardship Relief - Local authorities have a general power to grant discretionary local discounts and to give hardship relief in specific circumstances. Full details can be obtained from the local authority. The Council has discretionary power under Section 49 of the Local Government Finance Act 1988 in exceptional circumstances to reduce all or part of a business rates bill. The legislation stipulates that a local authority considering hardship must be satisfied that the ratepayer will suffer hardship if relief is not granted, there is a direct benefit to the ratepayer or the community, and there are no adverse impact to other ratepayers or the community as a result of awarding relief.

For more detailed explanatory notes please go to www.stroud.gov.uk/business/business-rates