

Please keep us informed

Please remember to inform the Revenue Office if you move or sell a property. It is important that you tell us straight away of any changes in your circumstances, particularly if you are claiming any type of relief to which you may no longer be entitled.

We rely on accurate information from Business Rate payers to make the system work.

Data matching

We are required under section 6 of the Audit Commission Act 1998 to participate in the National Fraud Initiative (NFI) data matching exercise. Council Tax data will be provided to the Audit Commission for NFI and will be used for cross-system and cross-authority comparison for the prevention of fraud. We advise Council Tax and Business Rate payers that the data held by the authority in respect of your Council Tax and Business Rate will be used for cross-system and cross-authority comparison purposes for the prevention of fraud.

Appeals against Business Rate Bills

If you disagree with the amount you are asked to pay because you are not the liable person, you feel that you are entitled to some type of relief, or that the property should be exempt, please write to the Revenues Section at Braintree District Council.

For appeals against your Rateable Value please contact the Valuation Office Agency.
(01206) 287100

You can check your Business Rates account balance on line at www.braintree.gov.uk/misc/nndr_bals.aspx

Electronic billing is now available. Please email csc@braintree.gov.uk for information. Please note that all joint and severally liable persons must agree. No paper bill will be issued in addition.

WARNING

It is your responsibility to advise us if you change your email address. If we send emails to the wrong address or payment is late, recovery action will be taken.

PLEASE REMEMBER

If you do not make payments by the due dates, the Council will issue a reminder notice.

The maximum number of reminders you may receive is 2, the minimum is 1, in any financial year. If the second reminder remains unpaid, a summons will be issued and cost incurred.

To find out more about how to pay your bill, see the reverse of your bill, or, you can contact the Revenues Section of Braintree District Council on **01376 557755**

For further information contact the Recovery Section on 01376 557722

Collection Rate

The Business Rate collection rate for 2006/07 was 99.07%. In monetary terms, the Council collected £31.92 million out of £32.21 million due under the precept. The Council will continue to collect outstanding sums owed until full collection has been achieved. At the time of going to press, the projected Business Collection Rate for 2007/08 will exceed 99.10%

Making Payments

Many people would like an easier way to pay their Business Rate bill. As these bills are payable monthly, businesses face recovery action when they have forgotten to pay. The easiest way to avoid these problems is to use **DIRECT DEBIT**. **IF YOU DO NOT ALREADY PAY BY DIRECT DEBIT AND WISH TO TAKE UP THIS OPTION, PLEASE COMPLETE AND RETURN THE INSTRUCTION TO THE REVENUES SECTION.**

But if you already pay by Direct Debit, you do not have to complete a new instruction. Your Direct Debit will carry over to the new year, or new property, if you move.

Debit or Credit Card

With a debit or credit card* you can pay your business Rates by phoning the automated cardline - 01376 557894. Please have your reference number ready. (24 hour availability)
**Credit card payments incur a transaction fee.*

Telephone Banking

If your bank offers this facility, please quote Sort Code 08-09-04 account number 61021251. Co-operative Bank, Chelmsford. Please always quote your payment reference number from your Bill.

Payment Hours

Payment may be made during the hours shown below.

BRAINTREE
Causeway House
9.00am - 5.00pm
Monday to Friday

Cheques can also be paid in at:-

HALSTEAD
8/9 The Centre
9.30am - 5.00pm
Monday to Friday

WITHAM Library
18 Newland Street
9.00am - 7.00pm Mon to Fri
9.00am - 5.00pm Saturday
1.00am - 4.00pm Sunday

By Post

Make your cheques payable to Braintree District Council and send to PO Box 207, Braintree, Essex CM7 9HB. Please write your reference number on the back of the Cheque.

Post-dated cheques will not be accepted and receipts are NOT given for cheque payments unless a S.A.E. is provided. Please do NOT send cash through the post.

E-Payments

You can make your payment online through the Council website www.braintree.gov.uk

At the post office

You may pay at any Post Office, but they will charge a fee. You should use the Transcash form available at the Post Office. The Council's Giro bank account is 305 1226. Please allow 5 working days for the payment to reach us.

Giro Bank Transfer

The Council's Giro account number is 305 1226. This must be quoted along with your payment reference number on an appropriate payment slip.



Business Rates Guide 2008/09



Non-Domestic Rates

Non-Domestic Rates, or Business Rates, are the way that those who occupy non-domestic property contribute towards the cost of local services. The rates are pooled by central government and redistributed to local authorities according to the number of people living in the area. 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 in this district.

Rateable Value

Apart from properties that are exempt from Business Rates, each non-domestic property has a rateable value which is normally set by the valuation officers of the Valuation Office Agency (VOA), an agency of the Inland Revenue. It draws up and maintains a full list of all rateable values, available on their website at www.voa.gov.uk. The rateable value of your property is shown on the front of the 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 2005, this date was set as 1st April 2003.

The valuation officer may alter the value if the circumstances of the property have changed. The ratepayer (and certain others who have an interest in the property) can also appeal against the value shown in the list if they believe it is wrong. Further information about making appeals can be found on the VOA website or from your local valuation office. - 34 Southway, Colchester, Essex. CO2 7BB Telephone 01206 287100

Successful appeals against values shown in the rating list that came into force on 1st April 2005 will normally be backdated to that date, although there are exceptions to this. Further information about these arrangements may be found on the VOA website.

National Non-Domestic Rating Multiplier

Braintree District Council works out the Business Rates bill by multiplying the rateable value of the property by the appropriate multiplier. From 1st April 2005 there were two multipliers; the non-domestic rating multiplier and the small business non-domestic rating multiplier. The former is higher to pay for small business rate relief. The Government sets the multipliers for each financial year for the whole of England. The Government normally changes both multipliers every year in line

with inflation. By law, the multipliers cannot go up by more than the rate of inflation apart from some minor adjustments to counteract losses from appeals and, in relation to the higher multiplier, to pay for small business rate relief. In the year of a revaluation it is set at a level which will keep the total amount raised in rates after the revaluation the same as before, plus inflation for that year. The Non-Domestic Rating Multiplier for 2008/09 for Small Businesses is 45.8p per pound RV and the other multiplier is 46.2p

Transitional Arrangements

Property values normally change a good deal between each revaluation. Transitional arrangements help to phase in the effects of these changes by limiting increases in bills. To help pay for the limits on increases in bills, there also have to be limits on reductions in bills. Under the transition scheme, limits continue to apply to yearly increases and decreases until the full amount is due (rateable value times the appropriate multiplier).

The scheme applies only to the bill based on a property at the time of the revaluation. If there are any changes to the property after 1st April 2005, transitional arrangements will not normally apply to the part of a bill that relates to any increase in rateable value due to those changes. Any transitional adjustments are shown on the front of this bill.

Further information about transitional arrangements and other reliefs may be obtained from Braintree District Council or the website www.mybusinessrates.gov.uk

Unoccupied Property Rating

Business Rates are not payable immediately a property becomes empty. From April 1st 2008, there are changes to the legislation affecting empty rates.

The main changes to the Local Government Finance Act 1988, is to increase the empty property rate from 50% to 100% of the basic occupied business rate, after initial void periods have elapsed. For most properties, excluding industrial, the void period is three months. For industrial properties, the void period will be six months.

The six-month void period for industrial properties begins with the day of vacation and not when this legislation comes into effect. So a factory or warehouse that has already been vacant for six months by 1st April 2008 will incur an immediate liability to the empty property rate.

Properties owned by Charities and Community

Amateur Sports Clubs (CASC) will, in future, not be liable to empty property rates if the properties' next use is likely to be wholly or mainly for charitable purposes or for the purposes of a sports club.

Other exemptions from liability to empty rates are properties with a Rateable Value less than RV 2,200 and Listed Buildings. Full details can be obtained from Braintree District Council or the Valuation Office Agency's website http://www.voa.gov.uk/business_rates/empty_property_rates_changes.htm

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 local authority has discretion to award relief in some cases in respect of the unoccupied part. Full details can be obtained from Braintree District Council.

Hardship Relief

The Council has discretion to give relief in special circumstances. Full details can be obtained from the business rates department.

Small Business Relief

Eligible properties can be granted 50% relief if the Rateable Value is below RV5000 and properties with a RV up to RV9999 can receive relief on a sliding scale of approximately 1% per £100. The property must be eligible for relief on April 1st in the chargeable year and should be the only business property in England, but should the occupier also occupy other small units, with RV's under RV2200 they can still receive Relief on the main property as long as the total RV occupied by them is below RV15,000.

The occupiers of properties with a RV below RV15,000 are eligible to have their rates calculated using the lower non-domestic multiplier. From the year starting 1st April 2007, the eligible ratepayers will be granted relief running until 31st March 2010 should there be no changes in their circumstances that make either the property or themselves ineligible. It is possible to claim relief for 2007/8 up until 30th September 2008.

For full details of the relief and how to apply, please contact the Revenues Section either in writing or telephone 01376 557755.

Charity Relief

Charities and registered Community Amateur Sports Clubs are entitled to 80% Mandatory Relief

where the property is occupied by the Charity or a CASC, please visit the Inland Revenue's dedicated web page at

www.hmrc.gov.uk/casc/index/htm or www.cascinfo.co.uk or e-mail to helpline@cascinfo.co.uk or telephone 0845 3020203.

Braintree District Council has discretion to give further Discretionary Relief up to 20% on top of the 80% mandatory Relief.

The Council is also able to grant Discretionary Charity Relief to non-profit making organisations and clubs.

For more details please contact the Revenues Section of the Council on 01376 557755.

Rural Rate Relief

The occupier of a general store or post office may be entitled to rate relief, if the rateable value is £7,000 or less, and the settlement has less than 3000 people.

Occupiers of the sole public house or filling station with rateable values of £10,500 or less could be entitled to rate relief. Relief is given at 50% of the full charge, or of the transitional bill. The Council have discretion to remit all or part of the remaining 50%.

The Council also have discretion to remit part or all of the rate bill on other properties in a qualifying settlement of 3,000 people or fewer, if the rateable value is £14,000 or less and the authority is satisfied that the property is used for a purpose which benefits the local community.

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.uk) 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.

Further information can be found on our website -

www.braintree.gov.uk