

2022 - 2023

YOUR GUIDE TO BUSINESS RATES



Business Rates collected in the Braintree District

The estimated amount of business rates, after mandatory and discretionary reliefs, to be collected in 2022/23 is £38.76 million. The Council expects to retain £5.2 million of this amount.

13%
Braintree
District
Council

87%
Government,
Essex County
Council and
Essex Fire
& Rescue Authority



Collection Rates

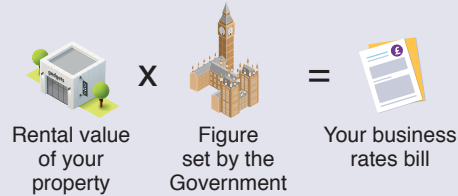
The business rate collection rate for 2020/21 was 95.72%.

In monetary terms, the Council collected £25.344 million out of the £26.475 million due under the precept.

The Council will continue to collect outstanding sums owed until full collection has been achieved.

At the time of publication, the projected Business Rate collection for 2021/22 was approximately 96%.

How your business rates bill is calculated



Are you entitled to business rate relief?

Small Business Rate Relief

Ratepayers who are not entitled to other mandatory relief or are liable for unoccupied property rates and occupy a property with a rateable value which is below £51,000 will (subject to a small number of exemptions) have their bills 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 of less than £12,000 the ratepayer will receive 100% relief. If the property has a rateable value between £12,000 and £15,000, the ratepayer will receive relief based on a sliding scale between 100% and 0%. Apply online using www.braintree.gov.uk/raterelief

Generally, this percentage reduction (relief) is only available to ratepayers who occupy either -

- one property, or
- one main property and other additional properties providing those additional properties each have a rateable value which does not exceed £2,899 and the total rateable value of all of the properties is less than £20,000.

Expanded Retail Discount

The 2022/23 Retail, Hospitality and Leisure Business Rates Relief scheme will provide eligible, occupied, retail, hospitality and leisure properties with a 50% relief, up to a cash cap limit of £110,000 per business.

Charitable and Discretionary Rate Relief

Charities and registered Community Amateur Sports Clubs (CASC) are entitled to 80% mandatory relief where the property is occupied by the charity or a CASC. Braintree District Council has discretion to give further discretionary relief up to 100% to non-profit making organisations and clubs. Discretionary Rate Relief will be reviewed for 2023/2024. Apply online using www.braintree.gov.uk/raterelief

Supporting Small Business Relief

Supporting Small Business Relief (SSB) was introduced by Central Government with the aim to help those ratepayers who, as a result of the 2017 Revaluation lost some or all of their small business or rural rate reliefs. The scheme has been in operation for five years and will extend to 2022/2023.

Rural Rate Relief

You could get rural rate relief if your business is in a rural settlement area with a population below 3,000.

You will not pay business rates if your business is in an eligible area and either:

- the only village shop or post office, with a rateable value of up to £8,500
- the only public house or petrol station, with a rateable value of up to £12,500.

Rating of Unoccupied Non-Domestic Properties

The unoccupied exemption applies to the property, not the liable person/company.

The owner of a non-domestic property becomes liable to unoccupied rates when the whole hereditament has been unoccupied for a continuous period of 3 months, or in the case of industrial property, 6 months.

If you become liable for a property which was previously unoccupied for 2 months, you will only be eligible for 1 further month exemption if the property remains unoccupied. A change of ownership will not give rise to a new period of exemption and the unoccupied charge is currently 100% of the occupied charge.

There are some exemptions from the unoccupied rate. For the full list please visit www.braintree.gov.uk/businessratesunoccupiedproperty

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 contact the Business Rates team on 01376 557788.

For Appeals against your Rateable Value, please contact the Valuation Office Agency National Helpline on 03000 501501 or contact the VOA at www.gov.uk/contact-voa

Rating Advisers

Ratepayers do not have to be represented in discussions about 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 the 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 local authority, is available at www.braintree.gov.uk

Need more information?

From 1st April 2017, local authorities are no longer required to provide individual copies of explanatory notes when bills are issued but you can find more explanatory notes on our website www.braintree.gov.uk/businessrates. A hard copy is available by writing to the Council or by calling us on **01376 557788**.



SIGN UP to Open Portal to view your Business Rate bill online, request a bill, view instalments and check payment dates.

To register visit
www.braintree.gov.uk/opregister
You will need your bill reference number.

For added security your password will be posted within 7 days of registering.

You may need to download Adobe Acrobat onto your device.

If you have any queries please contact Revenues on **01376 557755**
Or email busrates@braintree.gov.uk

If you require this leaflet in an alternative format,
please call **01376 557788**

Our Business Rates Team can be contacted
on busrates@braintree.gov.uk or call **01376 557788**