



Hull
City Council

Invest
Hull



A guide to your business rates

(national non-domestic rates) 2019/20

Tel: 01482 300 301
www.hull.gov.uk/business/business-rates



2018 – Building on our Success

In recent years the city has united around a collective vision – the City Plan – to deliver economic growth. Under the guidance of the City Plan there has been over £3.8bn of public and private investment over the last five years, bringing about a significant period of economic growth – underpinning the enterprising outlook of the city.

Since 2013, over 8,000 additional jobs have been created and Hull is experiencing its highest levels of employment on record. This continuing improvement in economic performance has occurred at a quicker rate than nationally, resulting in a significant narrowing of the gap between local and national performance.

Five years of public and private investment have delivered unprecedented positive city-wide impact and physical investments delivering a greater pride in the city.

Alongside major private sector investments from the likes of Siemens Gamesa and Associated British Ports, RB and Smith & Nephew; completed projects led by the

Council include the £27 million Public Realm programme, the refurbishment of the Hull New Theatre, the renovation of the Ferens Art Gallery and the £34m investment in the Bonus Arena. Ongoing projects include the heritage driven transformational Maritime City Project, the regeneration of Hull's Old Town and the £80m urban regeneration of the Fruit Market by the City Council in partnership with Wykeland Beal Limited.

Other future developments include a new Cruise Terminal and the £130m Albion Square mixed use scheme, incorporating retail, leisure, residential and office use around a new public space all aimed at reflecting Hull's role as the commercial centre for the region.

The Council recognises that business growth is critical to the continued improvement of the Hull economy and job creation. We are focused on putting in place the right conditions and infrastructure to support the formation and growth of more

businesses. This is why we are committed to supporting your business. Our pledge is to work with you to maximise your investment opportunities and strengthen our local economy. We offer comprehensive business support and advice on a wide range of matters including:

- > **Invest Hull** – we will actively support your investment plans, assembling key staff from across necessary disciplines to ensure your project runs smoothly. We will also link to other Council services including Planning, Licensing, Health & Safety, Trading Standards, Procurement and Trade Waste where necessary.
- > **Business Support** – there is a comprehensive package of business support available through our own team and a number of partner agencies which can support your business, from support accessing business grants and loans to assistance with mentoring, workshop programmes and tailored business advice.
- > **Property** – the Council has property available for sale or rent, including industrial units, retail units and managed workspace. We are also able to utilise our database to search for private sector land and accommodation.
- > **Employment, Skills and Training** – our Skills for Growth Team can offer grant support to businesses to upskill their staff, as well as linking with other providers offering recruitment, skills and training support.
- > **Enterprise Zones** – Within this successful initiative, the city has a number of development sites which may benefit from a package of measures including business rate discounts and simplified planning processes

- > **Business Intelligence** – Covering a range of themes and drawing on both national and local data, the Hull Data Observatory system provides both prepopulated summary reports as well as access to raw information in the format of maps and data tables.

To find out more, contact us at:

Regeneration Directorate

Hull City Council

Guildhall

Alfred Gelder Street

Hull

HU1 2AA

Tel: 01482 613 336 or 612 609

Email: business.support@hullcc.gov.uk

Web: www.investhull.co.uk and
www.hull.gov.uk

Business Rates information explained

The information below explains your business rates bill for 2019-2020. If you have any queries please call 01482 300 301 to speak to member of the business invest team.

Non-Domestic Rates

Non-Domestic Rates, or Business Rates, collected by local authorities 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, authorities keep a proportion of the business rates paid locally. This provides a direct financial incentive for authorities to work with local businesses to create a favourable local environment for growth since authorities 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 Hull City Council. For more information about the business rates system, visit 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 their website www.voa.gov.uk. The rateable value of your property is shown on the front of your 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 2017, this date was set as 1st April 2015.

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 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. More information about the grounds on which appeals may be made and the process for doing so can be found on the VOA website or from your local valuation office.

National Non-Domestic Rating Multiplier

Hull City 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. The current multipliers are shown on the front of this 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 local authority to enable payments to be made through 12 monthly instalments. If you wish to take up this offer, you should contact Hull City Council as soon as possible



Revaluation 2017 and Transitional Arrangements

All rateable values are reassessed at a general revaluation. The 2017 revaluation took effect from 1st April 2017.

Revaluations make sure each ratepayer pays their fair contribution and no more, by ensuring that the share of the national rates bill paid by any one ratepayer reflects changes over time in the value of their property relative to others. Revaluation does not raise extra money for Government.

Whilst the 2017 revaluation will not increase the amount of rates collected nationally, within this overall picture, over 7 out of 10 ratepayers received a reduction or no change in their bill.

For those that would otherwise see significant increases in their rates liability, the Government has put in place a £3.6 billion transitional relief scheme to limit and phase in changes in rate bills as a result of the 2017 revaluation. To help pay for the limits on increases in bills, there also have to be limits on reductions in bills. Under the transitional 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 2017, transitional arrangements will not normally apply to the part of a bill that relates to any increase in rateable value due to those changes. Changes to your bill as a result of other reasons (such as changes to the amount of small business rate relief) are not covered by the transitional arrangements. The transitional arrangements are applied automatically and are shown on the front of your bill. Further information about transitional arrangements and other reliefs may be obtained from Hull City Council or

www.gov.uk/introduction-to-business-rates. More information on the 2017 revaluation can be found at www.gov.uk/introduction-to-business-rates/revaluation

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. 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 by contacting Hull City Council. If the unoccupied property rate for the financial year has been reduced by order, it will be shown on the front of your bill.

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, Hull City Council has discretion in certain cases to award relief in respect of the unoccupied part. Full details can be obtained by contacting Hull City Council.

Small business rate relief

Ratepayers who occupy a property with a rateable value which does not exceed £50,999 (and who are not entitled to other mandatory relief or are liable for unoccupied property rates) will 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 which does not exceed £15,000, the ratepayer will receive a percentage reduction in their rates bill for this property of up to a maximum of 100%

for a property with a rateable value of not more than £12,000, the ratepayer will receive a 100% reduction in their rates bill. 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 £2,899.

The rateable value of the property mentioned in (a), or the aggregate rateable value of all the properties mentioned in (b), must not exceed £19,999 outside London or £27,999 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.

However, 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 Hull City 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 Hull City Council by any ratepayer who is in receipt of relief (other changes will be picked up by Hull City Council). The changes which should be notified are –

- (a) the ratepayer taking up occupation of an

additional property, and

- an increase in the rateable value of a property occupied by the ratepayer in an area other than the area of the local authority which granted the relief.

Charity and Registered Community Amateur Sports Club (CASC) relief

Registered charities and CASC's are entitled to 80% relief where the property is occupied by the charity or 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).

Hull City Council has discretion to give further relief on the remaining bill. Full details can be obtained by contacting Hull City Council.

Retail Discount

The Government announced in the Budget on 29 October 2018 that it will provide a business rates Retail Discount scheme for occupied retail properties with a rateable value of less than £51,000 in each of the years 2019-20 and 2020-21. The value of discount will be one third of the bill, and must be applied after mandatory reliefs and other discretionary reliefs have been applied. Where an authority applies a locally funded relief, for instance a hardship fund, this must be applied after the Retail Discount.

Hull City Council has automatically applied the discount where possible using information already held. If the discount has not been applied and is not displayed on your bill but you believe you are entitled to the discount, please contact the Council at NDRServiceRequests@hullcc.gov.uk

Relief for Local Newspapers

The Government is providing funding to local authorities so that they can provide a discount worth up to £1,500 a year for 3 years from 1st April 2017, to office space occupied by local newspapers. This is up to a maximum of one discount per local newspaper title and per hereditament, and up to state aid limits. The relief will be delivered through local authority discretionary discount powers (under section 47(3) of the Local Government Finance Act 1988). Eligibility criteria for this relief is set out in a guidance note: "The case for a business rates relief for local newspapers", which can be obtained at www.gov.uk/government/consultations/the-case-for-a-business-rates-relief-for-local-newspapers

Local Discounts

The local authority can grant discretionary local discounts. Full details can be obtained by contacting Hull City Council.

State Aid Limits

The awards of such discounts are 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. These 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 you should contact Hull City Council immediately with full details.

Hardship Relief

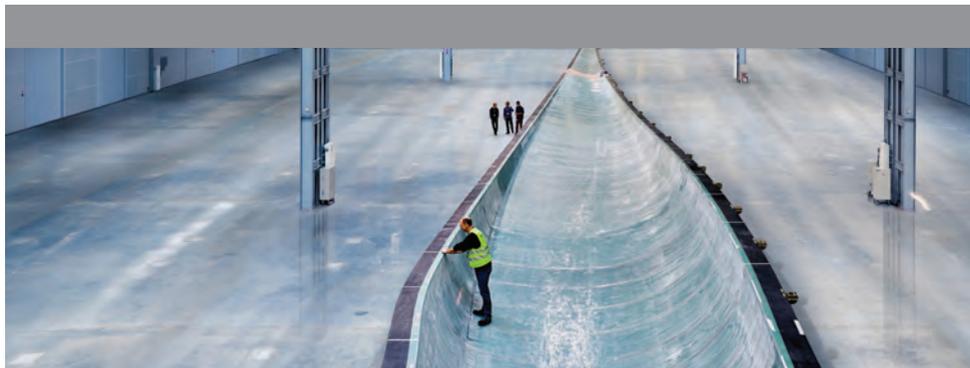
Hull City Council has discretion to give relief in specific circumstances. Full details can be obtained from Hull City Council.

Rating Advisers

Ratepayers do not have to be represented in discussions about their rateable value or their rates bill. 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 local authority is available at www.hull.gov.uk. Hard copies are available on request; please call 01482 300 301.





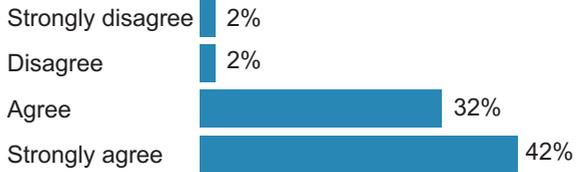
Enterprise research panel

We asked

How much do you disagree or agree with the statement:

“I would like the Council to ask me what I think and to give me opportunities to get involved in decisions that affect me and my organisation”

Local business said:



We're asking. Are you telling?

Register for the Enterprise Research Panel
Email: insight@hullcc.gov.uk
For information and to join visit:
www.hull.gov.uk/enterprisepanel

Contact us

Call: 01482 300 301

You can call the dedicated business line and speak to an advisor regarding:

- > business rates
- > licences/permits
- > health and safety advice
- > further information and advice for new and existing businesses including start-up information, inward-investment, business grants/loans, employing staff and redundancy support.

Opening Times

The dedicated business service is open:

Monday to Friday: 8am – 7pm

Saturday: 8am – 1pm

Email: ndrsr@hullcc.gov.uk

Post: Business Rates, Hull City Council, PO Box 15, HU1 2AB

Further Information

To find out more about your Business Rates or about how Council Tax is spent.

Business Rates

www.hull.gov.uk/business/business-rates

Council Tax

www.hull.gov.uk/resident/council-tax

This document can be made available in other formats (large print, audio and Braille) and different community languages.

Please telephone 01482 300 300.