



Business Rates 2023/24

About your Business 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.

The money, together with revenue from council taxpayers, locally generated income, and grants from central government, is used to pay for the services provided by Kirklees council. Further information about the business rates system, may be obtained at www.gov.uk/introduction-to-business-rates

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 ratepayers to require their local authority to enable payments to be made through twelve monthly instalments. If you wish to take up this offer, you should contact Kirklees council as soon as possible.

National Non-Domestic Rating Multiplier

The local authority works out the business rates bill for a property by multiplying the rateable value of the property by the appropriate non-domestic multiplier. There are two multipliers: the national non-domestic rating multiplier and the small business non-domestic rating multiplier. The Government sets the multipliers for each financial year, except in the City of London where special arrangements apply.

Ratepayers who occupy a property with a rateable value which does not exceed £50,999 (and who are not entitled to certain other mandatory relief[s] 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.

Both multipliers for a financial year are based on the previous year's multiplier adjusted to reflect the Consumer Price Index (CPI) inflation figure for the September prior to the billing year unless a lower multiplier is set by the Government. The current multipliers are shown on the front of your bill.

Standard: 0.512

Small Business: 0.499

The above multiplier's have been the same for 2020/21, 2021/22, 2022/23 and 2023/24.

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 Office Agency (VOA), an agency of Her Majesty's Revenue and Customs. They compile and maintain a full list of all rateable values, available at www.gov.uk/voa. 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 specified in legislation. For the current rating list, this date was set as 1st April 2021.

The VOA may alter the valuation if circumstances change. The ratepayer (and certain others who have an interest in the property) can also check and challenge the valuation shown in the list if they believe it is wrong. Further information about the grounds on which challenges may be made and the process for doing so can be found on the VOA website:

www.gov.uk/guidance/how-to-check-your-rateable-value-is-correct

You can contact the VOA at gov.uk/contact-voa

Revaluations

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, more accurately reflect current rental values and relative changes in rents. Frequent revaluations ensure the system continues to be responsive to changing economic conditions.

From 1 April 2013, you will need to use a business rates valuation account to tell the VOA if you think your rateable value is too high. You must continue to pay your business rates as normal until a decision has been made.

You can use the link below to register for a business rates valuation account.

[Sign in or register for a business rates valuation account](#)

You can also use a business rates valuation account to tell the VOA about changes to your property details (such as floor area sizes and parking). The VOA may accept your changes and update the current and future valuations.

Business Rate Reliefs

Depending on individual circumstances, a ratepayer may be eligible for a rate relief (i.e., a reduction in your business rates bill). There are a range of available reliefs. Some of the permanent reliefs are set out below but other temporary reliefs may be introduced by the Government at a fiscal event. You should contact Kirklees council for details on the latest availability of business rates reliefs and advice on whether you may qualify. Further detail on reliefs is also provided at

www.gov.uk/introduction-to-business-rates

Small Business Rates Relief

If a ratepayer's sole or main property has a rateable value which does not exceed an amount set out in regulations, the ratepayer may receive a percentage reduction in their rates bill for this 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 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. The relevant thresholds for relief are set out in regulations and can be obtained from Kirklees council or at www.gov.uk/introduction-to-business-rates

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 the limit set in regulations.

The aggregate rateable value of all the properties mentioned in (b), must also not exceed an amount set in regulations. For those businesses that take on an additional property which would normally have meant the loss of small business rate relief, they will be allowed to keep that relief for a fixed additional period.

Full details on the relevant limits in relation to second properties and the current period for which a ratepayer may continue to receive relief after taking on an additional property can be obtained from Kirklees council or at www.gov.uk/introduction-to-business-rates

Certain changes in circumstances will need to be notified to Kirklees council by the ratepayer who is in receipt of relief (other changes will be picked up by Kirklees council). The changes which should be notified are—

- a) the property falls vacant,
- b) the ratepayer taking up occupation of an additional property, and
- c) 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.

Full information on small business relief can be found at:

[Small Business Rate 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).

Kirklees council has discretion to give further relief on the remaining bill. Full details can be obtained from Kirklees council.

Unoccupied Property Rate Relief

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 other properties (for example industrial premises).

Full details on exemptions can be obtained from Kirklees council or at www.gov.uk/apply-for-business-rate-relief

Transitional Rate Relief

At a revaluation, some ratepayers will see reductions or no change in their bill whereas some ratepayers will see increases.

Transitional relief schemes are introduced at each revaluation to help those facing increases. Transitional relief is applied automatically to bills. Further information about transitional arrangements may be obtained from the local authority or at www.gov.uk/introduction-to-business-rates or at [Business rates relief: Transitional relief - GOV.UK \(www.gov.uk\)](#)

Retail Relief

The 2023/24 Retail, Hospitality and Leisure Business Rates Relief scheme will provide eligible, occupied, retail, hospitality, and leisure properties with a 75% relief, up to a cash cap limit of £110,000 per business.

If you do not have a retail discount of 75% showing on the front of your bill and you think you are entitled, please email us at business.rates@kirklees.gov.uk

Local Discounts

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 Kirklees council.

Subsidy Control

The new UK subsidy control regime commenced from 4th January 2023. The new regime 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/collections/subsidy-control-regime>

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 or company 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 any contract.

You do not need a rating advisor to act on your behalf when making an application for business rates relief. Information about business rates reliefs are included in this booklet. If you require any further help, please email us at business.rates@kirklees.gov.uk

Business Improvement District Levy

Business Improvement Districts (BID) are business led partnerships which are created through a ballot process to deliver additional services to local businesses. A Business Improvement District is a defined area in which a levy is charged on all business rate payers in addition to the business rates bill. This levy is used to develop projects which will benefit businesses in the local area.

Further information about the Huddersfield Business Improvement District can be found on the Huddersfield BID website www.huddersfieldbid.co.uk

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 at www.kirklees.gov.uk/counciltax in the Council tax booklet.

Changes in Circumstances

We could prosecute if you give incorrect information, or do not tell us if your circumstances have changed, and you continue to receive a relief you are not entitled to.

Business Rates Fraud

Business rates fraud is committed when someone deliberately gives false or misleading information so that they can pay lower or no business rates. It includes:

- Stating that a property is no longer in use and therefore qualifies for a reduction in rates.
- Not declaring the location of a business to avoid paying business rates.

You must tell us of any changes to your business and report errors in your rates bill immediately.

Where we have enough evidence and it is in the public interest, we will look to prosecute those found to have committed fraud against the Council.