



Non-Domestic Rates
Glasgow City Council
PO Box 36
Glasgow
G1 1JE

Website: www.glasgow.gov.uk/ndr

Non-Domestic Rates



1 XXXXXXXXX LTD
2 14 XXXXXXXX STREET
GLASGOW
GXX 2XX

3 Property Description: WORKSHOP ETC
4 98 XXXXXXXX STREET
GLASGOW
GX 1XX

5 Account Reference Number: 9XXXXXXXX
6 Date of Issue: 18th February 2021

7 Reason for issue: Annual Bill

Non Domestic Rates for 2021/22

8 Rateable Value: £182000 9 Higher Property Rate: 49.0p (Poundage) + 2.6p (Higher Rate) = 51.6p

10 Period of Charge: 01.04.2021 to 31.03.2022

Calculation from 01.04.2021 to 31.03.2022 (365 days)

Rv for period is 182000

Non Domestic Debit = $182000 \times 0.490 \times 365/365 =$

89180.00

Higher Property Rate =

4732.00

TOTAL CHARGE FOR PERIOD =

93912.00

Net Amount Due:

£ 93912.00

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Payment Instructions

You are paying by Direct Debit. 13

1 instalment of 9393.00 by 07.05.2021

Followed by 9 monthly instalments of 9391.00 by the 7th of each month

If rates are unpaid, a reminder notice will be issued requesting the missed instalments. Failure to pay in terms of the reminder notice may result in a Summary Warrant being obtained and 10% statutory addition being added.



6331 7796 9000 0003 004



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When to Pay



Pay by Instalments

Ratepayers can pay in 10 monthly instalments on 7th of each month, or by Direct Debit on 1st, 7th, 18th or 28th of each month. For bills issued after April, instalments start in the month following issue. Failure to pay instalments on time could result in a reminder notice being issued.



Pay by Lump Sum

Ratepayers can pay in 2 lump sums on agreement with the Council by 30th May and 30th October.



Penalties for Non Payment

If rates remain outstanding 14 days after issue of a Reminder Notice, we may apply for a Summary Warrant. In this instance, the full amount outstanding will become payable, together with a penalty of 10% of amount due. If unpaid, this may result in legal proceedings against you to recover the debt.

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How to Pay



Direct Debit

For more information or to arrange payments visit our website at www.glasgow.gov.uk/ndr

Online or one-off card payment

You can pay online at www.glasgow.gov.uk/PayIt

For more information about payments visit our website at www.glasgow.gov.uk/ndr

Details about how to register an online account are available online.



Bank Transfers

Sort code: 83-44-00

Account number: 00223217

Remember to quote your account reference number. If you are paying for multiple accounts, please email NDRRemittances@glasgow.gov.uk to confirm your remittance.

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Relief and Applications

Small Business Bonus Scheme (SBBS)

Based on the total rateable value (RV) of all your business premises, the following reliefs are available for occupied properties

RV up to £15,000 - 100% relief

RV £15,001 to £18,000 - 25% relief

If you have more than one business property, with a combined rateable value of between £18,001 and £35,000, you will get 25% relief on each individual property with a rateable value of £18,000 or less.

Other Relief

For more details and a full list of reliefs and deductions visit www.glasgow.gov.uk/ndrrelief

Charitable Relief

Disabled Relief

District Heating Relief

Empty Property Relief

Fresh Start Relief

Renewable Energy Relief

Business Growth Accelerator

Sports Club Relief

Transitional Relief

All Reliefs are subject to an application submission and qualifying criteria being met.

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Rateable Value of your Property and Notifying Changes

The rateable value of your property is calculated by your local Assessor. Rateable values are reviewed to reflect changes in the property market - this is called revaluation. The most recent revaluation in Scotland was effective from 1st April 2017 and will remain in force until the next revaluation scheduled for 1st April 2023. The rateable value of your property may alter as a result of a change to your property such as an extension or a demolition or as a result of successful appeal to the Assessor.

The amount you pay in non-domestic rates is based on the rateable value the Assessor has placed on your property. The rateable value is then multiplied by the national rate poundage to produce the non-domestic rates you will pay (Properties with a rateable value over £51,000 pay an additional supplement).

From 1st April 2021 you are required to notify us of any change in circumstances affecting billing of non-domestic rates within 42 days of the change occurring. Failure to do so may lead to the imposition of a civil penalty of £370. You can notify us of a change at www.glasgow.gov.uk/ndr

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Appeals and Claims

Enquiries, or updates of changes, relating to your property's rateable value should be raised with your local Assessor at www.saa.gov.uk/glasgow/

Communication regarding this bill, or non-valuation appeals against any non-domestic rates charge, should be made in writing to "Non Domestic Rates Service Delivery Manager, Glasgow City Council, PO Box 36, Glasgow, G1 1JE"
Appeals must be made within 28 days of receipt of the bill.

Rates are still required to be paid in full, pending settlement of an appeal.

This authority has a duty to protect the public funds it administers and may use the information you have provided for the detection of fraud and recovery of debt. It may also share this information with other bodies responsible for auditing or administering public funds. For further information refer to our website www.glasgow.gov.uk

1	Name of ratepayer - the person(s) or company liable for payment of the bill.
2	Contact Address - the address where the Non-Domestic Rates bill is issued to.
3	Property Description - this is the description of the subject(s) you are being billed for e.g. factory, office, car space.
4	Billed Address - this is the subjects that the Non-Domestic Rates bill relates to.
5	Account Reference - this is your account reference number in relation to the period you are being billed for at this subject.
6	Date of Issue - this is the date that the bill was issued to you.
7	Reason for Issue - this is the reason this Non-Domestic Rates bill has been issued e.g. annual bill, relief awarded.
8	Rateable value - The Rateable value is an estimate of the annual rent which a non-residential property/subject would command on the open market. This is determined by the City Assessor.
9	Rate poundage - The rate poundage is determined by the Scottish Government and varies dependant on the Rateable value of your property.
10	Period of Charge - this is the period the charges on your bill relate to.
11	Non-Domestic Rates Calculation - this is the breakdown of your charge for the period you have been billed. This shows the total amount of Rates due based on the Rateable Value of your property along with reductions in place due to any Rates Relief applied.
12	Net Amount Due – The total amount of Rates due for this period
13	Payment Instructions - Your current payment type and the Date and amount of payments due. This may be in the form of a series of installments or a single one-off payment.
14	Details on when payments may be made
15	Details of how to make payments
16	Details of Rates Reliefs which may be applicable
17	Details on the Rateable Value of your property and your duty to notify of any changes which may affect the information contained in this notice
18	Details on how to make an appeal against the Rateable Value of your property or regarding the contents of this notice