

## EXPLANATORY NOTES

The information given below explains some of the terms which may be used on a non-domestic rate demand and in the supporting information. Further information about liability to non-domestic rates may be obtained from billing authorities.

## NON-DOMESTIC RATES

The non-domestic rates collected by billing authorities are paid into a central pool and redistributed to county and county borough councils and police authorities. Your council and police authority use their shares of redistributed rate income, together with income from their council tax payers, revenue support grant provided by the Welsh Ministers and certain other sums, to pay for the services they provide.

## RATEABLE VALUE

The rateable value of non-domestic property is fixed in most cases by an independent valuation officer of the Valuation Office Agency. All non-domestic property is revalued every 5 years. From 1 April 2017, the rateable value of a property represents its annual open market rental value as at 1 April 2015. More information is available from the local valuation office or the website [www.voa.gov.uk](http://www.voa.gov.uk) For composite properties which are partly domestic and partly non-domestic the rateable value relates to the non-domestic part only. The values of all property in respect of which rates are payable to your authority are shown in the local rating list, a copy of which may be inspected at Cardiff Valuation Office, "Ty Rhodfa", Ty Glas Road, Llanishen, Cardiff, CF14 5GR and Cardiff County Council, Room 219a, City Hall, Cardiff, CF10 3ND.

## ALTERATION OF RATEABLE VALUE

The rateable value may alter if the valuation officer believes that the circumstances of the property have changed. The ratepayer (and certain others who have an interest in the property) may also in

certain circumstances propose a change in value. If the ratepayer and the valuation officer do not agree the valuation within 3 months of the proposal being made, the matter will be referred as an appeal to a Valuation Tribunal. Further information about how to propose a change in a rateable value is available from the valuation offices.

#### NATIONAL NON-DOMESTIC RATING MULTIPLIER

This is the rate in the pound by which the rateable value is multiplied to give the annual rate bill for a property. The multiplier set annually by the Welsh Ministers is the same for the whole of Wales and except in a revaluation year cannot rise by more than the rate of the increase in the Consumer Price Index.

#### PROPOSALS AND APPEALS

Information about the circumstances in which a change in rateable value may be proposed and how such a proposal may be made is available from the local valuation office shown above. Further information about the appeal arrangements may be obtained from Cardiff County Council or from the Valuation Office Agency whose website is [www.voa.gov.uk](http://www.voa.gov.uk).

#### UNOCCUPIED PROPERTY RATING

Owners of unoccupied non-domestic properties may be liable to empty property rates which are charged at 100 per cent of the normal liability. Liability begins after the property has been empty for 3 months or, in the case of factories and warehouses, after the property has been empty for 6 months. Certain types of property are exempt from empty property rates.

#### CHARITABLE AND DISCRETIONARY RELIEF

Charities and community amateur sports clubs are entitled to 80% relief from rates on a any nondomestic

property where- (a) In the case of charities, the property is wholly or mainly used for charitable purposes, or (b) in the case of a club, the club is registered with HM Revenue & Customs. Billing authorities have discretion to remit all or part of the remaining 20 per cent of the bill on such property and can also give relief in respect of property occupied by certain bodies not established or conducted for profit. For more information regarding clubs you should contact HM Revenue & Customs, St John's House, Merton Road, Bootle, Merseyside L69 9BB their website is <http://www.hmrc.gov.uk>

#### SMALL BUSINESS RATE RELIEF

The Non-Domestic Rating (Small Business Relief) (Wales) Order 2017 makes provision for rates relief for small businesses. Full details including the eligibility criteria, the exceptions and the procedural requirements and the relevant rates relief are available from the billing authority.

#### DATA PROTECTION AND /INFORMATION SHARING

The information that the Council holds in relation to National Non-Domestic Rates will be treated as confidential and will be processed as permitted in accordance with the Data Protection Act 1998 and the General Data Protection Regulation (GDPR) from 25<sup>th</sup> May 2018. Information may be shared with other Council services for the purposes of fraud prevention and detection and to comply with any legal and regulatory requirements. This authority is under a duty to protect the public funds it administers, and to this end may use the information you have provided for these purposes. It may also share this information with other bodies responsible for auditing or administering public funds for these purposes.

For further information, see our Fair Processing Notice Condensed Text at <https://www.cardiff.gov.uk/ENG/Your-Council/Council-finance/Managing-the-Councils-Finances/Pages/default.aspx> and the Fair Processing Notice Full Text on the Wales Audit Office website [www.audit.wales/about-us/national-fraud-initiative/fair-processing-notice](http://www.audit.wales/about-us/national-fraud-initiative/fair-processing-notice) or contact: The Information Governance Manager, Room 357, County Hall, Cardiff CF10 4UW. Email: [dataprotection@cardiff.gov.uk](mailto:dataprotection@cardiff.gov.uk)

## CONTACT DETAILS

Post: Business Rates Section, City and County of Cardiff, PO Box 9000, Cardiff, CF10 3WD Telephone:  
029 20871491/20871492 Fax/: 029 20827434 E-mail: [brates@cardiff.gov.uk](mailto:brates@cardiff.gov.uk)

## ENQUIRIES - HELP US TO HELP YOU

Always quote your rate account number when writing or telephoning.

## PAYMENT BY INSTALMENTS

All ratepayers have the right to pay by up to 10 monthly instalments in accordance with the prescribed instalments scheme, as shown on your bill. Alternative instalment arrangements can be made by agreement with The City and County of Cardiff. Monthly instalments allow you to spread the cost of your rate charges. However, failure to pay any instalment by the due date will result in your right to pay by instalments being cancelled. Therefore if you anticipate difficulty in meeting required payments please contact the Business Rates Section.

## METHODS OF PAYMENT

Your rate bill may be paid by the following methods.

## DIRECT DEBIT

Setting up a direct debit to pay your Business Rate bill is quick and easy: Simply complete or download an application form on-line at [www.cardiff.gov.uk](http://www.cardiff.gov.uk) or complete the direct debit mandate printed on the back of your Business Rate bill. Alternatively contact the Council on telephone number (029) 20871491/2.

## INTERNET

Payment may be made by Debit Card through the Internet. You can access this service at

[www.cardiff.gov.uk/c2c](http://www.cardiff.gov.uk/c2c)

#### POSTAL REMITTANCES

Please send your cheque/postal order to City and County of Cardiff, P.O. Box 9000, Cardiff. CF10 3WD. Cheques or Postal Orders should be crossed and made payable to CARDIFF COUNCIL. Cheques should not be addressed to any other individual officer. Please do not send cash by post.

#### TELEPHONE PAYMENTS

It's easy to use our automated payment system just by calling C2C on 029 2087 2087 and pressing option 1 to access the payments menu. From here just follow the prompts to pay your Business rates, 24 hours a day, 365 days a year. You will need to have the following to hand before you call: Your rate account number (found on the top right hand corner of your bill) Your debit or credit\* card The amount you wish to pay \*Credit card payments subject to a maximum of £3,000 per account each year.

#### BANK DETAILS:

From the 1st April 2014 the Council's bank has changed to - Lloyds Bank Plc, 1 Queen Street, Cardiff CF10 2AF Our Sort code number 30-91-63 Our Account number 01467509

#### CALCULATION OF RATE CHARGES

The national non-domestic rating multiplier is the factor, (or rate in the pound) determined by the Government, by which the rateable value of the property is multiplied to produce the annual rate bill for the property.

#### THE RATING LIST

Chief Valuer Wales & Valuation Officer, Non-Domestic Rates Wales, Valuation Office Agency, "Ty Rhodfa", Ty Glas Road, Llanishen, Cardiff CF14 5GR , telephone: 03000 505505 is the person responsible for the maintenance, preparation and alteration of the Local Rating List, which is a list of the rateable values of all property in respect of which rates are paid to The City and County of Cardiff. If you consider that the rateable value of your property is incorrect you should contact the Valuation Officer without delay. A copy of the Rating List is available for inspection at Cardiff County Council, Room 219, City Hall, Cardiff CF10 3ND. The Rating List is also available to view on line at [www.voa.gov.uk](http://www.voa.gov.uk)

#### OCCUPATION AND VACATION OF PROPERTY

If you change address please contact the Business rates Section promptly , giving as much information as possible e.g. date of vacation, your new address, full name of person (or firm) who has purchased your previous property.

#### RATING RELIEF FOR CHARITIES AND NON-PROFIT MAKING CLUBS OR ORGANISATIONS

For further information and an application form please contact the Business Rates Section.