

ENGLAND

NON-DOMESTIC RATING MULTIPLIERS

Rate year	Large	Small
2018/2019	49.3p	48.0p
2019/2020	50.4p	49.1p

The large multiplier is applicable to all occupied premises with an RV of £51,000 and above and all empty premises with an RV of £2,900 and above.

CROSSRAIL SUPPLEMENT

The Greater London Authority levy a business rates supplement to contribute to the cost of the Crossrail Project. From 01 April 2017 the Crossrail supplement will be applied to properties in Greater London with a Rateable Value greater than £70,000. The Crossrail levy remains 2p per £1 RV.

CITY OF LONDON PREMIUM

For 2019/20, a premium of 0.6p per £1 RV is applied to all properties in the City of London. The City of London multipliers for 2019/20 are therefore, large 51p and small 49.7p.

TRANSITIONAL ARRANGEMENTS

A new transitional scheme was introduced from 1 April 2017.

UPWARDS CAP

Property Size*	Small	Medium	Large
2017/18	5.0%	12.5%	42.0%
2018/19	7.5%	17.5%	32.0%
2019/20	10.0%	20.0%	49.0%
2020/21	15.0%	25.0%	16.0%

DOWNWARDS CAP

Property Size*	Small	Medium	Large
2017/18	20.0%	10.0%	4.1%
2018/19	30.0%	15.0%	4.6%
2019/20	35.0%	20.0%	5.9%
2020/21	55.0%	25.0%	5.8%

*Medium is above £28,000 in London and £20,000 elsewhere. Large is above £100,000.

EMPTY RATES

100% relief is granted on vacant properties with an RV below £2,900 and vacant listed buildings. Empty property relief can be applied for on other properties as below:

Property Type	Allowance
Empty Offices & Retail Premises	100% exemption for 3 months
Empty Industrial Premises	100% exemption for 6 months

SMALL BUSINESS RATE RELIEF

RV	Relief
£0 - £12,000	100%
£12,001 - £14,999	Tapered relief
Criteria	
Shops, Markets, Restaurants, Petrol Stations may qualify if they occupy one main property and other additional properties, providing that the additional properties do not have individual RVs of more than £2,899 and the total RV of all properties is below £20,000.	

Any business coming out of small business rate relief will benefit from a cap which prevents the rate that it pays from going up by more than £50 per month.

RETAIL RELIEF

The Government has announced a new 2 year relief scheme for retail properties that have an RV below £51,000 granting eligible ratepayers a one third discount off their bill for 2019 and 2020.

WALES

NON-DOMESTIC RATING MULTIPLIERS

Rate year	All properties
2018/2019	51.4p
2019/2020	52.6p

EMPTY RATES

100% relief is granted on vacant properties with an RV below £2,600 and vacant listed buildings. The rules for the Allowances are the same as the England table above.

SMALL BUSINESS RATE RELIEF

RV	Relief
0 - £6,000	100%
£6,001 - £12,000	Tapered relief

Note: Limit of 2 properties per business per Local Authority. Following the revaluation, transitional relief will be implemented to support ratepayers whose eligibility for Small Business Rate Relief (SBRR) has been affected as a result of the revaluation.

The transitional relief scheme will assist ratepayers in receipt of SBRR on 31 March 2017, experiencing a reduction in the percentage of SBRR they are entitled to on 1 April 2017, due to increases in their rateable value following the revaluation.

The High Street Rates Relief scheme has been extended to 2019/20. This scheme provides relief to eligible high street retailers occupying premises with an RV of £50,000 or less subject to State Aid limits.

SCOTLAND

NON-DOMESTIC RATING MULTIPLIERS

Rate year	Large	Small
2018/2019	50.6p	48.0p
2019/2020	51.6	49.0p

From 2017/2018 the large multiplier applies to properties with an RV greater than £51,000.

EMPTY RATES

100% business rates are due on empty commercial properties with an RV of £1,700 and above. Exemptions are applicable when premises become vacant.

Property Type	Allowance
Empty Offices and Retail Premises	50% exemption for the first 3 months, followed by 10% relief.
Empty Industrial Premises	100% exemption for the first 6 months, followed by 10% relief.

THE SMALL BUSINESS BONUS SCHEME

Ratepayers who occupy, or are entitled to occupy a non-domestic property which has an RV of £18,000 or less, may be eligible for relief as set out below:

RV	Relief	Criteria
£0 - £15,000	100%	You can apply for relief through the SBBS if the combined RV of multiple properties is less than £35,000.
£15,001 - £18,000	25%	
£18,001 - £35,000	25% on each individual property with a cumulative rateable value not exceeding £18,000 (upper limit for cumulative RV is £35,000)	

The Scottish government has committed to retain the small business bonus scheme until at least 2021.

HOSPITALITY RELIEF

The Scottish Government have introduced a relief for the hospitality sector which caps any increase in rates liability to 12.5% which will continue for 2019/20. This cap is subject to the European State Aid De Minimis limit and is not mandatory. An application form to apply for the relief should be sought from the relevant local authority.

COLLIERS RATING TEAM HIGHLIGHTS

SINCE 2010 WE HAVE SAVED OUR RATING CLIENTS OVER **£1 billion**



THE RATING TEAM ACCOUNTS FOR MORE THAN

10% OF THE **COLLIERS UK WORKFORCE**

OUR TEAM HAS **4 RICS RATING DIPLOMA HOLDERS**, MORE THAN ANY OTHER PRIVATE SECTOR ORGANISATION



THE **ACCURATES** TEAM HAVE SUCCESSFULLY RECOVERED **SAVINGS OF £200m**

BUSINESS RATES

2019/20 | UK & IRELAND



HOW WE CAN HELP

The business rates your organisation pays can often be one of your largest liabilities. This means it is important to ensure your rateable value is 100% correct.

Whether it is challenging the rateable value of your property, ensuring you are not being overcharged on current or historic rates bills, or managing the rating liability of complex portfolios, our goal is to limit the financial and practical impact business rates have on your business.

Offering a complete range of rating services across the UK, we can manage and minimise your rates liability to save you money and help you plan more effectively for business success. All our services are delivered by our team of Colliers rating professionals, as well as our team of UK business rates forensic auditors known as Accurates. This means, whatever your business rates requirement, we have the skills and experience to deal with it on your behalf.

With a tailored approach to finding solutions that meet your specific business rates and portfolio needs, we can help reduce your liabilities and uncover hidden savings in a number of key areas, particularly if you'd like to:



REDUCE YOUR PROPERTY'S RATEABLE VALUE



MANAGE YOUR BUSINESS RATES BETTER



SECURE MAXIMUM RATES RELIEF



REVIEW YOUR HISTORIC BUSINESS RATES AND COUNCIL TAX CHARGES



REDUCE YOUR EMPTY PROPERTY COSTS

Talk to one of our team today about how we can manage your business rates liability, or other property and business transaction costs.

Call **0800 3583230** or email rating@colliers.com

Or to learn more visit:
www.colliers.com/businessrates

CHECK, CHALLENGE, APPEAL

The Government has introduced a new appeals system from 2017, known as Check, Challenge, Appeal (CCA). The new system has significantly increased the complexity surrounding appeals and has also added to the cost. It places the onus on the ratepayer to check the assessments before challenging and appealing. The strength of our team ensures that the quality and accuracy of information provided to the VOA will enable the process to be concluded without undue delay or unnecessary costs of appeal and you will reap the benefit of early receipt of savings.

Now that the CCA has commenced, you can be assured that Colliers has aligned our team and service to protect your interests.

AUTUMN BUDGET 2018 UPDATE



Tapered relief is available for retail occupiers from 1st April 2019 for categories including shops, car showrooms, petrol stations and restaurants, giving up to a third off rates bills with an RV of under £51,000.

NORTHERN IRELAND

The current Non-Domestic Rating List took effect on 1 April 2015 and appeals against rateable value are time restricted to the financial year in which they are lodged, for example changes resulting from an appeal lodged before 01 April 2019 will be backdated to 01 April 2018, after this date changes can only be amended to 01 April 2019. The Business Rate Poundages are made up of two elements – a District Rate fixed by District Councils to meet the cost of local services and a uniform Regional Rate, fixed by the Northern Ireland Assembly to cover the costs of services such as education, roads, housing and social services. The next rate revaluation will be in 2020.

Further information and advice on appeals is available by contacting John Webber on +44 7795 010 130.

REPUBLIC OF IRELAND

Different rules apply to the Republic of Ireland. For the most up-to-date information, please contact our Dublin office on +353 1 633 3700.

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