

Your Guide to Business Rates 2023/24

Only payments received by 17 February 2023 are shown on your bill. If you have made a payment since that date, this will not be included on your bill. Please check your My Harrow Account (MHA) to check your payment has been received using this link: <u>Sign in</u> or alternatively, call Access Harrow on 020 8901 2610 to check your payment has been received.

If there has been a change to your liability since 17 February 2023, that you have recently told us about, this will not be shown your annual bill but a new bill showing the changes(s) will be sent after 1 April 2023. The new instalments on your bill do not include any balance outstanding from 2022/2023, but any credit balance as of 17 February 2023 will have already been used to reduce your instalments for 2023/2024.

Your first instalment will be due on 1 April 2023.

1. Why does my bill show a balance outstanding?

Any outstanding balance from 2022/23 or earlier that has not been subject to previous court proceedings, must be paid in full by 31 March 2023. Please check your MHA or last bill to view when your instalments are due, as there may be a final payment due on a date in March 2023.

If you were previously issued with a Summons and the outstanding balance is already with Enforcement Agents, you must contact them to make payment. If your outstanding balance is subject to a payment arrangement, please ensure that it is up to date and continue to make your payments in addition to those shown on your new Bill to avoid court proceedings.

An outstanding balance that has been subject to previous court proceedings will be shown as 'subject to court proceedings' on your annual bill.

2. I want a refund for the credit on my account instead of it being used to reduce what I owe for 2023/24

Please download the Refund Request Form at www.harrow.gov.uk/bratesrefund and then complete and upload it at www.harrow.gov.uk/bratesevidence.

If you request a refund, your bill for 2023/2024 will have to be recalculated and this will increase your monthly payments. This is because they are currently reduced by the amount of the credit concerned. You will then be sent a new bill after 1st April 2023.

3. How can I make payment?

You can view payment methods by accessing the following link to our website <u>www.harrow.gov.uk/businessrates</u> or by viewing the back of your bill.

You can set up a Direct Debit Payments by accessing the following link: <u>www.harrow.gov.uk/bratesdirectdebit</u>

If you were previously paying by Direct Debit and this has not been cancelled, this will automatically continue to be your method of payment and you will not need to set up a new Direct Debit instruction for the new financial year (i.e. 2023/24).

4. I want to pay over 12 months not 10

You have two options to pay over 12 months:

a) To pay by Direct Debit, please go to <u>www.harrow.gov.uk/bratesdirectdebit</u> or alternatively, please submit a request via at <u>www.harrow.gov.uk/brenquiry</u> so that we can arrange a payment plan through to March 2024.

Note: If you wish to change your payment plan, please pay the 1st April instalment, as requested on your bill and then submit your request for the change to be made immediately after. This will help to ensure that monthly instalments may still be arranged over 12 months. If your request is delayed, it may mean that we are unable to give 12 monthly instalments if there are insufficient months remaining in the year.

5. My bill does not show my exemption/relief?

If you have recently submitted an application for a reduction to your Business Rates, it may still be awaiting processing. You must continue to pay as per your bill instructions, until you receive a revised bill showing the amount of the reduction and recalculated future instalment amount details. If you have been awarded a full exemption and your Business Rates account is in credit, you can request a refund from www.harrow.gov.uk/bratesrefund

Please log in to your account to check the exemption/relief has been applied to your account before you do this.

If you believe you may qualify for a discount or exemption, please view our Business Rates pages at www.harrow.gov.uk/businessrates for details. You can upload your application at www.harrow.gov.uk/businessrates for details. You can upload your application at www.harrow.gov.uk/businessrates for details. You can upload your application at

6. My empty property is now occupied or has become unoccupied, what do I need to do?

Please tell us about this change by completing the online form accessible at <u>www.harrow.gov.uk/bratesevidence</u>. Once your notification has been processed, the Business Ratepayer will receive a revised or new bill as appropriate. This can be checked via <u>MHA Sign In</u>

7. Why have I been charged for Cross Rail?

If your business premises have a rateable value of over £75,000, you will have to pay a supplement to cover the costs of Crossrail. Please refer to <u>www.crossrail.co.uk</u> for more information. This has increased from a rateable value of £70,000 as a result of the new 2023 rating list.

8. Why has my rateable value changed?

A new rating list came into force from 1st April 2023. This was worked out by the Valuation Office Agency (VOA) More details are available at www.harrow.gov.uk/brates under Rateable Values and Revaluation

9. What if I want to appeal my rateable value?

There is a business rates appeal process in England, known as check, challenge, appeal. The Valuation Office Agency (VOA) deals with checks and challenges, while an independent Valuation Tribunal handles appeals.

More information can be found at <u>www.gov.uk/guidance/how-to-check-your-rateable-value-is-correct</u>.

You will not be able to challenge your 2023 rateable value until 1 April 2023, but you can tell the VOA about changes before that time so they can check how this affects the current and future valuations. You can do this via Sign in or register for a business rates valuation account You will not be able to make an appeal against the 2017 rating list after 31 March 2023 unless

there are specific conditions. You will need to go to <u>www.voa.gov.uk</u> straight away to check this.

10. I've got an appeal outstanding on my rateable value; do I have to pay this bill?

Your current Business Rates bill will remain payable until your appeal has been determined and you are notified accordingly. This is whether your appeal is against the 2017 or 2023 rating list.

11. What are the multipliers for 2023/24

This has not increased from 2022/23 following the announcement on 17th November 2022 by Central Government and has been frozen at the below levels:-

The standard non-domestic rating multiplier is 51.2p

The small business non-domestic rating multiplier is 49.9p

12. When will I get my new bill with the changes on it?

If you reported a change affecting your Business Rates liability after 17th February 2023, any amended bill for 2023/24 will be sent after 1st April 2023.

13. What is Small Business Rate Relief (SBR)?

If you have only 1 property then if your rateable value (RV) is under £12,000 you are entitled to 100% relief, with a taper being applied to RV's between £12,001 and £15,000. If your RV is over £15,001 but under £51,000 your Business Rates charge will be worked out using the SBR multiplier which is less than the standard multiplier.

Further information concerning SBR, including where you take on another property, can be found at <u>www.harrow.gov.uk/bratesreliefs</u>.

14. Why is there transitional relief shown on my Bill?

All commercial properties in England were revalued with effect from 1st April 2023. If your Business Rates liability on 1st April 2023 exceeds your liability on 31st March 2023 by more than a Government specified amount, you may be eligible for transitional relief to phase in the effects of the increase. The amount of any relief given, will be automatically calculated and shown on your bill. You will not need to contact us to apply for it.

More information can be found at www.harrow.gov.uk/businessrates

15. Can I get Retail Rate Relief?

From 1st April 2023, the level of relief for retail, hospitality and leisure businesses will be 75% but, will be capped at a maximum amount of £110,000 per business. There will be no rateable value threshold limit. Details of the businesses that may be eligible for relief under the scheme can be found in our scheme policy at www.harrow.gov.uk/bratesreliefs

The Retail, Hospitality and Leisure Relief Scheme is subject to the Minimal Financial Assistance limits under the Subsidy Control Act. This means that no recipient can receive over £315,000 over a 3-year period (consisting of the current financial year and the 2 previous financial years). Extended Retail Discounts granted in 2021/22 do not count towards the limit. Covid business grants received from local government and any other subsidy claimed under the Minimal Financial Assistance or Small Amounts of Financial Assistance limit over the 3-year period should be counted.

16. Where is my Supporting Small Business relief?

On the 17 November 2022 Central Government announced through the Autumn Statement that where ratepayers lost Small Business Relief due to the revaluation would be protected by limiting the increase by £50 a month, a maximum of £600. Unfortunately the software to calculate this has not yet been received and so your annual bill does not show this. This will be processed automatically as soon as possible and a new bill issued if you are eligible. There is no need to make an application.

17. How can I contact the Council about my Business Rates?

Please view our <u>www.harrow.gov.uk/businessrates</u>, as you may find the information that you are seeking on our webpages. If you cannot find the information that you want, please submit an enquiry via our online system at <u>www.harrow.gov.uk/bratesevidence</u>.

If you need to supply evidence or supporting documentation, you can upload documents at <u>www.harrow.gov.uk/bratesevidence</u>.

Contact details are shown on your bill.

18. Where can I go if the Civic Centre will now be closed?

The Civic Centre's customer reception is now closed. In its place, the Council has opened two new sites in the town centre for in-person enquiries.

99% of our customer interactions are now online or over the telephone. If you have queries relating to Council Tax and Business Rates, please first visit the council's website at <u>www.harrow.gov.uk</u>.

Should you need help to access our services online, Council staff at Greenhill Library will be happy to assist you. The address is **Greenhill Library, Perceval Square, College Road, Harrow, HA1 1GX**. This service is available Monday to Friday, 10am to 6pm. The opening hours of the main library may differ.

You can use this new service to submit enquiries online, notify changes of circumstance, make cashless payments, and submit requested documents, which will be scanned.

The Register Office, for the registration of births, deaths and marriages, which was located at the Civic Centre, has also now moved to Greenhill Library. It can be found in 'The Pavilion' next door to the main library service.

Save time and transact online www.harrow.gov.uk