



Business Rates

2011/2012



MCT-11-172/J18-11

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We can make this information available in other formats and languages on request. **Phone 01942 828632.**

A message from our Chief Executive, Joyce Redfearn

Wigan has suffered an unprecedented double whammy, one that demands concerted, joined-up, public, private and third sector action on a similar scale. With local businesses already suffering in the wake of the worst recession in living memory, Wigan's public services have been hit with a government grant settlement that far exceeded our worst fears. To maintain the council's financial viability and ability to deliver services, we must save more than £20m in 2011/12 and a total in excess of £55m over four years. Protecting and developing the local economy has never been so important. Together, we are already taking action. We have seen:

- discussions between major players in the borough, from banks and credit unions to top-name employers and business groups;
- a huge increase in the numbers of new businesses being created and falling unemployment;
- a new Wigan Borough Employment Charter which aims to further the social and physical regeneration of local communities; and
- Expo Twenty10, a major event to bring the borough's businesses closer together and raise the profile of the borough as an investment location.

Wigan Council continues to encourage everyone to buy local, to support local businesses, protect jobs, boost our economy and help our borough through the worst effects of these difficult economic times. A genuine partnership between local people and the public and private sectors is essential.



Non-Domestic Rating Explanation

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. Except in the City of London, where special arrangements apply, the rates are pooled by central government and redistributed to local authorities as part of the annual formula grant settlement. The money, together with revenue from Council Tax payers, Revenue Support Grant provided by the government and certain other sums, is used to pay for the services provided by Wigan Council and other local authorities in this area.

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 officers of the Valuation Office Agency (VOA), of Her Majesty's Revenue and Customs. They draw up and maintain a full list of rateable values, available on their website at www.voa.gov.uk

The rateable value of your property is shown on your bill. This broadly represents the yearly rent the property could have been let for on the open market on a particular date. For the revaluation that came into effect on 1 April 2010, this date was set as 1 April 2008.

The valuation officer may alter the value if circumstances change. The ratepayer (and certain others who have an interest in property) can appeal against the value shown in the list if they believe it is wrong. Further information about the grounds on which appeals may be made and the process for doing so can be found on the VOA website or from your local valuation office.

National Non-Domestic Rating Multiplier

We work out your Business Rates bill by multiplying the rateable value of the property by the appropriate multiplier.

There are two multipliers; the standard non-domestic rating multiplier and the small business non-domestic rating multiplier. The former is higher to pay for small business rate relief.

Except in the City of London (where special arrangements apply), the government sets the multipliers for each financial year for the whole of England according to formulae set by legislation.

Between revaluations the multipliers change each year in line with inflation and to take account of the cost of Small Business Rate Relief. In the year of revaluation the multipliers are rebased to account for overall changes to total rateable value and to ensure that the revaluation does not raise extra money for government. The current multipliers are shown on the front of your bill.

Revaluation 2010 and transitional arrangements

All rateable values are reassessed every five years at a general revaluation. The current rating list is based on the 2010 revaluation. Five-yearly revaluations make sure each ratepayer pays their fair contribution and no more, by ensuring that the share of the national rates bill paid by any one ratepayer reflects changes over time in the value of their property relative to others. Revaluation does not raise extra money for the government.

Whilst the 2010 revaluation will not increase the amount of rates collected nationally, within this overall picture, over a million properties will see their Business Rate liabilities reduced and some ratepayers will see increases. For those that would otherwise see significant increases in their rates liability, the government has put in place a £2 billion transitional relief scheme to limit and phase in changes in rate bills as a result of the 2010 revaluation. To help pay for the limits on increases in bills, there also have to be limits on reduction in bills. Under the transition scheme, limits continue to apply to yearly increases and decreases until the full amount is due (rateable value times the appropriate multiplier). The scheme applies only to the bill based on a property at the time of the revaluation. If there are any changes to the property after 1 April 2010, transitional arrangements will not normally apply to the part of a bill that relates to any increase in rateable value due to those changes.

Changes to your bill as a result of other reasons (such as because of changes to the amount of Small Business Rate Relief) are not covered by the transitional arrangements. The transitional arrangements are applied automatically and are shown on the front of your bill. Please contact us for further information about transitional arrangements and other reliefs or visit the website www.businesslink.gov.uk More information on revaluation 2010 can be found at www.voa.gov.uk

Unoccupied property rating

Business Rates will not be payable in the first three months that a property is empty. This is extended to six months in the case of certain industrial properties.

From 1 April 2011, the rateable threshold below which empty properties are exempt from rates after the initial three months, or six months as appropriate, is £2,600.

In most cases the unoccupied property rate is zero for properties owned by charities and community amateur and sports clubs. In addition, there are a number of exemptions from the unoccupied property rate. Please ask us for full details of exemptions.

Partly occupied property relief

A ratepayer is liable for the full non-domestic rate whether a property is wholly occupied or only part occupied. Where a property is partly occupied for a short time, we have discretion in certain cases to award relief in respect of the unoccupied part. Please ask us for details.



Small Business Rate Relief

This relief is only available to ratepayers who apply to us and 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 £2,599.

The rateable value of the property mentioned in A, or the aggregate rateable value of all the properties mentioned in B, must not exceed £17,999 outside London, or £25,499 in London on each day for which relief is being sought. If the rateable value, or aggregate rateable value, increases above those levels, relief will cease from the day of the increase.

Ratepayers who satisfy these conditions will have the bill for their sole or main property calculated using the lower small business non-domestic rating multiplier rather than the national non-domestic rating multiplier that is used to calculate the liability of other businesses.

In addition, if the sole or main property is shown on the rating list with a rateable value which does not exceed £12,000, the ratepayer will receive a percentage reduction in their rates bill for this property of up to a maximum of 50% for a property with a rateable value of not more than £6,000.

If an application for relief is granted, provided the ratepayer continues to satisfy the conditions for relief which apply at the relevant time as regards the property and the ratepayer, they will not need to re-apply for relief in each new valuation period.

Certain changes in circumstances will need to be notified to us by the ratepayer (other changes will be picked up by us). The changes which must be notified are:

- (a) the ratepayer taking up occupation of a property they did not occupy at the time of making their application for relief; and
- (b) 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.

Notification of these changes must be given to us within 4 weeks after the day on which the change happened. If this happens, there will be no interruption to the ratepayer's entitlement to the relief. A notification that the ratepayer has taken up occupation of an additional property must be by way of a fresh application for relief. Notice of an increase in rateable value must be given in writing. Please ask for full details and how to apply. The temporary enhancement to the Small Business Rate Relief announced by the new government, that came into effect on 1 October 2010, will end on 30 September 2011. If this applies to you, it will show on your bill.

Charity and Community Amateur Sports Club (CASC) Relief

Charities and registered CASCs are entitled to 80% relief where the property is occupied by the charity or the CASC, and this is wholly or mainly used for the charitable purposes of the charity (or of that and other charities), or for the purposes of the CASC (or of that and other CASCs). We have discretion to give further relief on the remaining bill. Please ask us for full details.

Non-profit making organisation relief

We have discretion to give relief to non-profit making organisations. Please ask us for details.

Hardship relief

We have discretion to give relief in special circumstances. Please ask us for full details.

Deferred payment of rates liabilities

Ratepayers in 2009/2010 were able to defer payment of 3% of their 2009/2010 rates bill and, where applicable, 60% of the increase in that bill due to the ending of the 2005 rating list transitional relief scheme.

The right to apply for deferral has now ended. For those ratepayers who applied for this scheme, the deferred amount to be collected in 2011/2012 will be included in the bills for this year.

Rating advisers

Ratepayers do not have to be represented in discussions about their rateable value or their rates bill.

Appeals against rateable values can be made free of charge.

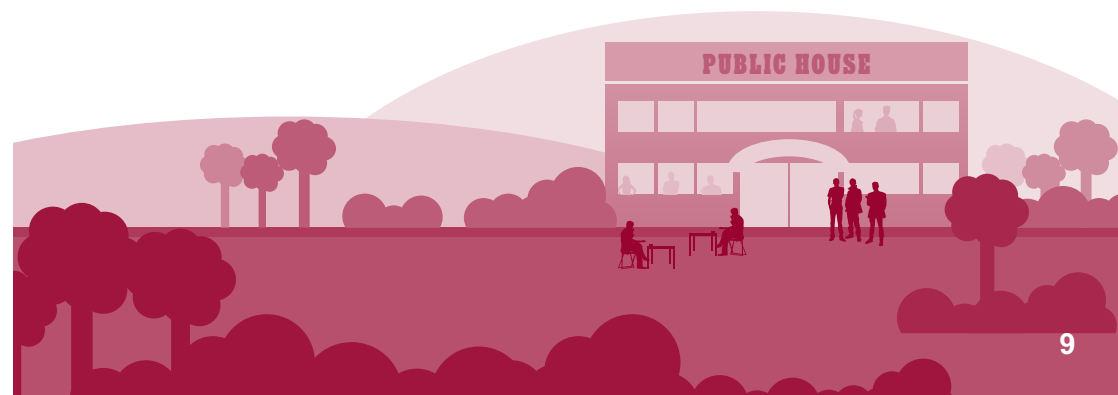
However, ratepayers who do wish to be represented should be aware that members of the Royal Institution of Chartered Surveyors (RICS website - www.rics.org) and the Institute and Revenues and Rating (IRRV website - www.irrv.org.uk) are qualified and are regulated by rules of professional conduct designed to protect the public from misconduct. Before you employ a rating adviser, 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 into any contract.

Rate relief for businesses in rural areas

Certain types of properties in a rural settlement with a population below 3,000 may be entitled to relief. The property must be the only general store, the only post office or a food shop and have a rateable value of less than £8,500, or the only public house or the only petrol station and have a rateable value of less than £12,500. The property has to be occupied.

An eligible ratepayer is entitled to relief at 50% of the full charge whilst we also have discretion to give further relief on the remaining bill.

In addition, the council can give relief on certain other occupied property in a rural settlement where the rateable value is less than £16,500. Please ask us for full details.



IT'S GOOD FOR BUSINESS. YOUR BUSINESS.

And membership won't cost you a penny.

The Trading Standards-backed scheme helps local people find reputable traders - and supports local businesses.

Become a member and

- Enhance your reputation.
- Stand out from the crowd.
- Gain a competitive edge.
- Gain independent recognition of your business.
- Receive free advice on Trading Standards law.

**For more details, phone on 01942 827476,
email ts@wigan.gov.uk or visit
www.wigan.gov.uk/goodtrader**

Terms and conditions apply.



How your data may be used

Wigan Council has a legal obligation under the Data Protection Act to ensure personal data is collected and processed in a way which complies with the Act. The Business Rates team will keep your information secure and confidential.

Your data is used for the purpose of the assessment, administration, billing, collection and recovery of Business Rates. However, like all other councils, we have a duty to protect the public funds we administer and so where the law requires or allows us we may disclose your personal information for these or related purposes to other internal departments or to third parties. These may include bailiffs, tracing agents, debt collection agencies, courts, police, HM Revenue and Custom, the Audit Commission, the Valuation Office Agency and other local authorities.

Getting Involved

You can get involved and influence decisions by joining our:

Citizens' Panel - receiving questionnaires 3 times a year.

Discussion Panel - informal discussions on issues and possible solutions on a range of topics.

Readers' Panel - receiving draft documents and commenting on their content and layout.

To find out about getting involved please phone 01942 487366, email ppiteam@wigan.gov.uk or visit our web pages at www.wigan.gov.uk/haveyoursay



Income and spending

Where the money comes from	2010/11	2011/12
Government Grant	£16.9m	£31.9m
National Business Rates	£116.2m	£103.1m
Council Tax	£131.7m	£132.2m

Where the money goes	2010/11	2011/12
Wigan Council Services	£229m	£226.5m
Shevington Parish and Haigh Parish	£0.1m	£0.1m
Greater Manchester Police Authority	£13.9m	£13.9m
Greater Manchester Fire and Rescue Authority	£5.1m	£5.1m
Greater Manchester Passenger Transport	£20.7m	£21.8m
Direct Revenue Financing	£2.5m	£0
Contribution to/from reserves	£-6.8m	£0
Surplus on Collection Fund	£0.3m	£-0.2m

What Wigan Council spends the money on	2011/12
Adult Health and Wellbeing	£77.5m
Building Stronger Communities	£3.2m
Children, Young People and Families	£62.0m
Economy, Environment, Culture and Housing	£66.3m
Audit, Governance and Improvement	£12.8m
Capital Charges	£4.6m
Environment Agency Flood Defence Levy	£0.1m

WIGAN BUSINESS EXPO /

WiganLife[♥]

TWENTY 11

Wigan Business Expo Twenty11 will give your business an opportunity to showcase your goods and services to hundreds of buyers from across the region. You will be able to arrange one to one meetings with buyers from major organisations such as Wigan Council, the NHS and Heinz. Please email: ero@wigan.gov.uk

14 October 2011

8:30am to 4pm Leigh Sports Village

www.wigan.gov.uk/expo2011

Other useful information

Wigan Council General Business Support and Assistance

Tel: 01942 828988

Greater Manchester Chamber of Commerce

www.chamber-link.co.uk

Tel: 0161 2454800

Wigan 4 Business

www.open4funding.info

Marketing Manchester - Greater Manchester's Inward Investment Agency

www.marketingmanchester.com

Tel: 0161 877300

Wigan Council Trading Standards

www.wigan.gov.uk/tradingstandards

Tel: 01942 827476

Greater Manchester Public Protection Partnership GMPPP

www.businesscompliancservice.org.uk

org.uk

Wigan Business Expo 2011

www.wigan.gov.uk/expo2011

Wigan Business Property Finder

www.move2wigan.com

Tel: 01942 828990

Wigan Council planning Enquiries

www.wigan.gov.uk/services/planning

planning

Tel: 01942 404256

Valuation Office Agency

www.voa.gov.uk

Tel: 03000 503 600

Institute of Revenues, Rating and Valuation

www.irrv.org.uk

Manchester Business Support

www.manchester-solutions.co.uk

Tel: 0845 603 3388

How to contact us

Council Tax Offices, Moore Street East, Whelley, Wigan, WN1 3DS
8:45am to 4:30pm, Monday to Friday.

You can phone us from 8am to 6pm, Monday to Friday and 8am to 12:30pm Saturday. Please note we do not have a letterbox at the office for you to deliver letters out of hours.

Council Tax

01942 828696

Fax: 01942 828655

revenues@wigan.gov.uk

Business Rates

01942 828632

businessrates@wigan.gov.uk

Housing and Council Tax Benefits enquiries

01942 828644

benefits@wigan.gov.uk

Benefit Fraud line

0800 3286340

benefits@wigan.gov.uk

Card payment line

0800 1695878

Recovery of arrears

01942 828700

Textphone (for hard of hearing)

01942 828725

Pay a council bill

www.wigan.gov.uk/payments

Complaints

Contact us directly at the above address, or write to us at:
Have Your Say, Wigan Council, Town Hall, Library Street, Wigan, WN1 1YN.
Phone: **01942 827607**. Email: complaints@wigan.gov.uk
Visit: www.wigan.gov.uk/haveyoursay

IMPORTANT NOTICE

TRADE WASTE: YOUR RESPONSIBILITIES

Trade Waste is any waste, rubbish or recyclable material that is created by a business or commercial operation. **Your trade waste disposal is not covered by your Business Rates.**

- Every business must be able to provide the local council with information in the form of waste transfer notes for their business.
- No matter how much or how little waste is produced any waste created in connection with a business must not be put in domestic or public waste bins, be taken to household waste recycling centres or be put in other public recycling containers.

Businesses can also contact the Business Waste Awareness Officer at Wigan Council by telephoning 01942 705958 for information and guidance on how to discharge their duty of care with relation to their business waste.