

Contact details

If you have any enquiries please contact us at:

Aberdeen City Council
Business Rates Team, Business Hub 16,
Marischal College, Aberdeen AB10 1AB

e-mail: businessrates@aberdeencity.gov.uk
Telephone: **01224 346146**



Business Rates Charges

2017-2018

Important Information



Your 2017-18 business rates bill is enclosed and this has been calculated using the latest Rateable Value as at 01 April 2017 and the revised poundage for 2017-18 of £0.466.

Any existing rates relief that was previously awarded in 2016-17 will have been carried forward where possible. If your rates bill does not have any relief as previously awarded this may be due to the non-return of a review letter (issued during 2016-17); if you think you are still entitled to rates relief or wish to make a new application, please contact us as noted on this leaflet.

Large Property Supplement

Rating Legislation previously determined that any property with a Rateable Value over £35,000 would have an additional supplement of 2.6p x Rateable Value added to the rates charge (referred to as the Large Property Supplement). From 01 April 2017 (to coincide with Revaluation), the threshold for the Large Property Supplement has been increased to properties where the Rateable Value is over £51,000. The supplement however remains at 2.6p.

www.aberdeencity.gov.uk

Revaluation 2017

The Grampian Assessor has carried out a revaluation of all non-domestic (business) properties effective from 01 April 2017. You may find your rateable value has changed from last year. If you have any questions about your rateable value or want to appeal you can contact the Grampian Assessor:

Grampian Assessor,

Woodhill House, Westburn Road, Aberdeen, AB16 5GE.
Tel (01224) 664360 or
e-mail assessor@grampian-vjb.gov.uk

Appeals may also be lodged using the Scottish Assessors Portal at www.saa.gov.uk

If you are considering seeking independent advice about a valuation appeal you should note that rating consultancy is a specialist service provided by some members of the Royal Institution of Chartered Surveyors (RICS) and the Institute of Revenues, Rating & Valuation (IRRV).

Aberdeen City Council has no control over the rateable value determined for your property and rates must continue to be paid until the outcome of any appeal is known.

Rates Relief for properties in the hospitality and office sectors

The Scottish Government has introduced a one year scheme to restrict any increases in rates charges (when compared to 2016-17) to 12.5% in real terms. This is called transitional relief. The relief is not automatic and must be applied for using the form available on our web-site www.aberdeencity.gov.uk following the links for Business and Trade. Application forms may also be requested direct from the Business Rates Team (see contact details).

Applications must be made using the relevant form because of potential state aid implications.

Applications may only be accepted from businesses or individuals occupying and wholly or mainly using the following designated non-domestic properties:

- Bed and Breakfast accommodation
- Camping Site
- Caravan (as a non-domestic subject)
- Caravan Site
- Chalet and holiday hut
- Guest house, hotel and hostels
- Public House
- Restaurant
- Self catering holiday accommodation
- Timeshare accommodation
- Offices (only City of Aberdeen and Aberdeenshire where the property is in use as an office)

All applications for transitional relief must be returned to the Council (see contact details) and if applicable, the relief will be notified by the issue of a revised business rates bill

Transitional Relief is not available to properties that are vacant and which also may become vacant during 2017-18 i.e. once any "use" of the property ends there is no entitlement to Transitional Relief

Small Business Bonus Scheme

The relief and rateable value thresholds for this relief have been changed for 2017-18 and are as noted below:

In addition, as part of the transitional relief scheme, properties previously awarded 100% small business bonus but now taken out of 100% relief due to a rateable value increase will have:

- a 12.5% rates cap on any increase and
- b) a further reduction of 50% on the remaining increase.

If you have been awarded small business bonus in 2016-17

Rateable Value of all properties	2017-18 Small Business Bonus
Up to £15,000	100%
£15,001 to £18,000	25%
£18,001 to £35,000 on individual properties each with an RV up to £18,000	25%



Properties entered to the Valuation Roll from 01 April 2017

Certain properties will have been added to the Valuation Roll only from 01 April 2017 due to recent Valuation case law. Businesses may therefore receive multiple rates bills where previously only one entry (and consequently, only one rates bill) previously existed.

you do not need to re-apply. Aberdeen City Council will determine if you are still eligible on the basis of your new Rateable Value. If, however, you were previously awarded relief and your rateable value is within the above thresholds and there has been no reduction on your bill, this may be because we did not receive a returned review letter from you. You will then need to contact us to re-instate the relief.