

SCHEDULE

Regulations 5 and 6

PART 1

“SCHEDULE 1

Regulation 3(1)

MATTERS TO BE CONTAINED IN COUNCIL TAX DEMAND NOTICES

**Interpretation**

1.—(1) In this Schedule(1)—

“applicable band” means the relevant valuation band which applies to the dwelling for the relevant year;

“dwelling” means the dwelling to which the demand notice relates;

“following year” means the financial year following the relevant year;

“preceding year” means the financial year preceding the relevant year;

“relevant amounts” means the amounts and precepts (as the case may be) referred to in paragraphs 7 to 9; and

“relevant function” means any function exercised in relation to the area in which the dwelling is situated by—

(a) the billing authority, or

(b) a major precepting authority which has power to issue a precept to the billing authority, but does not include a function which is exercised by an authority by reason only of arrangements made between that authority and another authority.

(2) Unless otherwise stated, a matter specified in this Schedule is specified for—

(a) the relevant year; and

(b) where relevant to the matter—

(i) the applicable band, and

(ii) the category of dwellings which includes the dwelling.

**General matters**

2. The name (if any) of the person to whom the notice is issued.

3. The date the notice is issued.

4. The period to which the notice relates.

5. The address of the dwelling.

6. The applicable band.

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(1) The terms “major precepting authority”, “relevant valuation band” and “relevant year” are defined in regulation 1(2) and (3) of the Council Tax and Non-Domestic Rating (Demand Notices) (England) Regulations 2003.

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### **Amount of council tax**

7. The amount set by the billing authority under section 30 of the Act<sup>(2)</sup> (amounts for different categories of dwellings).

8. Any precept issued to the billing authority by a major precepting authority under section 40<sup>(2)</sup> (a) of the Act<sup>(3)</sup> (issue of precepts by major precepting authorities).

9. The amount calculated by the billing authority under section 36 of the Act (calculation of tax for different valuation bands), or where paragraph 10 applies the following matters instead—

(a) the name of the local precepting authority;

(b) such amount of—

(i) the precept, or

(ii) the anticipated precept,

referred to in paragraph 10 as is payable in respect of a dwelling in the applicable band and in the category of dwellings which includes the dwelling; and

(c) the amount calculated under section 36 of the Act less the amount mentioned in subparagraph (b).

10. This paragraph applies where—

(a) a local precepting authority has issued a precept to the billing authority under section 41 of the Act (issue of precepts by local precepting authorities), or

(b) the billing authority anticipates such a precept.

### **Comparisons with the preceding year**

11. Subject to paragraph 12, the percentage change in each of the relevant amounts from the preceding year to the relevant year expressed to one decimal place.

12. Paragraph 13 applies instead of paragraph 11 where the authority exercising a relevant function as at 1st April in the relevant year is different from the authority that exercised that function as at 1st April in the preceding year.

13. Where this paragraph applies, the matters are—

(a) an explanation of why a different authority is exercising the function as at 1st April in the relevant year;

(b) the relevant amounts which were included in demand notices issued (whether by the billing authority or another billing authority) for—

(i) the preceding year, and

(ii) the relevant valuation band and the category of dwellings which at that time included the dwelling; and

(c) the percentage change in—

(i) the amount set under section 30 of the Act for the preceding year, and the relevant valuation band and the category of dwellings which at that time included the dwelling; and

(ii) the amount set under section 30 of the Act for the relevant year, the applicable band and the category of dwellings which include the dwelling;

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(2) “The Act” is defined in regulation 1(2) of the Council Tax and Non-Domestic Rating (Demand Notices) (England) Regulations 2003 as the Local Government Finance Act 1992 (c.14). Section 30 of that Act was amended by section 81 of the Greater London Authority Act 1999 (c.29).

(3) Section 40 of the Local Government Finance Act 1992 was amended by section 83 of the Greater London Authority Act 1999.

expressed to one decimal place.

14. The matters in paragraph 13(a) and (b) may be included in the demand notice as a footnote to the matter in paragraph 13(c).

15. Where the relevant valuation band which applied to the dwelling for the preceding year is different from the applicable band, paragraphs 11 and 13(b) and (c) apply as if the applicable band applied for that year.

### **Discounts and reductions**

16. The days (if any) when the amount payable under the notice was calculated by reference to—

- (a) section 11 of the Act(4) (discounts),
- (b) the Council Tax (Reductions for Disabilities) Regulations 1992(5),
- (c) the Council Tax Benefit Regulations 2006(6),
- (d) the Council Tax Benefit (Persons who have attained the qualifying age for state pension credit) Regulations 2006(7),
- (e) a determination made under section 11A of the Act(8) (discounts: special provision for England), or
- (f) a reduction made under section 13A of the Act(9) (billing authority's power to reduce amount of tax payable).

17. Where paragraph 16(a), (e) or (f) applies—

- (a) the reasons for the discount or reduction and its amount;
- (b) a statement that if at any time before the end of the following year the person to whom the notice is issued has reason to believe that the amount of council tax payable—
  - (i) is not subject to any discount or reduction, or
  - (ii) is subject to a discount or reduction of a smaller amount,he must notify the billing authority of his belief within a period of 21 days beginning on the day on which he first had that belief; and
- (c) a statement that if the person fails without reasonable excuse to comply with paragraph (b) the authority may impose on him the penalty which is specified in paragraph 1(2) of Schedule 3 to the Act.

18. Where paragraph 16(b), (c) or (d) applies, the reduction which is applicable.

### **Amount to be paid under the notice**

19. Any amount credited against the amount of council tax which would otherwise be payable.

20. Any penalty or overpayment of council tax benefit that is being recovered under the notice.

21. Where—

- (a) the notice requires the payment of an amount of council tax for any financial year preceding the relevant year, and

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(4) Section 11 of the Local Government Finance Act 1992 was amended by paragraph 41 of Schedule 7, and Schedule 8, to the Local Government Act 2003 (c.26).

(5) S.I. 1992/554, to which there are amendments not relevant to these Regulations.

(6) S.I. 2006/215, to which there are amendments not relevant to these Regulations.

(7) S.I. 2006/216, to which there are amendments not relevant to these Regulations.

(8) Section 11A of the Local Government Finance Act 1992 was inserted by section 75(1) of the Local Government Act 2003.

(9) Section 13A of the Local Government Finance Act 1992 was inserted by section 76 of the Local Government Act 2003.

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(b) the person to whom the notice is issued has not previously been issued with a notice requiring the payment of that amount,  
a statement of the amount.

**22.** The amount required to be paid under the notice, the instalments or other payments required to be paid and the manner in which those payments may be made.

#### **Contact details**

**23.** A statement of the address and telephone number to which any enquiries may be directed.

#### **Explanatory notes**

**24.** Explanatory notes, which must include—

- (a) a general indication of the principles relevant to the compilation of the billing authority’s valuation list;
- (b) a general indication of the circumstances in which—
  - (i) a dwelling may be an exempt dwelling for the purposes of Part 1 of the Act,
  - (ii) an amount may be subject to a discount under section 11 or under a determination made under section 11A of the Act,
  - (iii) a person may be an eligible person for the purposes of the Council Tax (Reductions for Disabilities) Regulations 1992,
  - (iv) a person may be entitled to council tax benefit,
  - (v) a person may be eligible for a reduction under section 13A of the Act;
- (c) a statement of the procedures to be followed—
  - (i) by a person who wishes to dispute any matter shown in the billing authority’s valuation list in relation to the dwelling, or
  - (ii) by a person aggrieved as mentioned in section 16(1) of the Act.”

## **PART 2**

“SCHEDULE 2

Regulation 3(3)

MATTERS TO BE CONTAINED IN RATE DEMAND NOTICES

## **PART 1**

**1.** A statement of the address and description of each hereditament to which the notice relates (“relevant hereditament”).

**2.** A statement of the rateable value shown for each relevant hereditament in the authority’s local non-domestic rating list.

**3.** A statement of the non-domestic rating multipliers calculated for the relevant year for England in accordance with Part 1 of Schedule 7 to the 1988 Act<sup>(10)</sup>.

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<sup>(10)</sup> “The 1988 Act” is defined for the purposes of the Council Tax and Non-Domestic Rating (Demand Notices) (England) Regulations 2003 in regulation 1(2) of those Regulations as the Local Government Finance Act 1988 (c.41). Part 1 of Schedule 7 was amended, so far as relevant, by section 62 of the Local Government Act 2003 (c.26).

4. Where an order under section 45(4A) of the 1988 Act(11) is or will be in force on any day in the relevant year, a statement of the days (if any) on which, for the purposes of calculating the payments required to be made under the notice, it was understood or assumed that the conditions mentioned in section 45(1) of the 1988 Act were or would be fulfilled in relation to any relevant hereditament, and a statement that as regards those days the chargeable amount is reduced by the proportion provided for in the order as compared with the amount it would be if the ratepayer were in occupation of the hereditament.

5. Where section 45A(12) applies to any relevant hereditament on any day in the relevant year, a statement that as regards those days the chargeable amount is zero under that section and a statement of the amount by which the aggregate amount demanded under the notice is reduced as compared with the amount which would have been demanded if section 45(4)(13) applied to the calculation of the chargeable amount for those days.

6. A statement of the days (if any) on which, for the purposes of calculating the payments required to be made under the notice it was understood or assumed that—

- (a) the chargeable amount would fall to be calculated under section 43(4A) or (5) of the 1988 Act(14),
- (b) the chargeable amount would fall to be calculated by reference to section 44(2) and (2A) of the 1988 Act as substituted by section 44A(7) or (9) of that Act(15), or
- (c) rules under section 47(1)(a) or 57A(3)(a) of the 1988 Act would apply(16),

together with a statement of the manner in which the chargeable amount for those days was calculated and of the amount by which the aggregate amount demanded under the notice is reduced as compared with the amount which would have been demanded if section 43(4)(17), without modification, and (so far as is relevant) section 44(2) without substitution, applied to the calculation of the chargeable amount for those days.

7. Explanatory notes either in the following terms or substantially similar terms—

#### **“EXPLANATORY NOTES**

##### **Non-Domestic Rates**

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 your local authority and other local authorities in your area.

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(11) Section 45(4A) of the Local Government Finance Act 1988 was inserted by section 1(1) of the Rating (Empty Properties) Act 2007 (c.9).

(12) Section 45A of the Local Government Finance Act 1988 was inserted by section 1(2) of the Rating (Empty Properties) Act 2007.

(13) Section 45(4) of the Local Government Finance Act 1988 was amended by section 1(1) of the Rating (Empty Properties) Act 2007.

(14) Section 43(4A) of the Local Government Finance Act 1988 was inserted by section 61(3) of the Local Government Act 2003.

(15) Section 44A of the Local Government Finance Act 1988 was inserted by paragraph 22 of Schedule 5 to the Local Government and Housing Act 1989 (c.42) and amended by paragraph 62 of Schedule 13 to the Local Government Finance Act 1992 (c.14) and paragraph 1 of Schedule 1 to the Rating (Empty Properties) Act 2007.

(16) Section 47(1) of the Local Government Finance Act 1988 was amended, so far as relevant, by paragraph 65(1) of Schedule 13 to the Local Government Finance Act 1992, paragraph 3(a) of Schedule 1 to the Local Government and Rating Act 1997 (c. 29) and section 61(6) of the Local Government Act 2003; section 57A was inserted by section 65(1) of the Local Government Act 2003 and amended by paragraph 3 of Schedule 1 to the Rating (Empty Properties) Act 2007.

(17) Section 43(4) of the Local Government Finance Act 1988 was amended by paragraph 2(a) of Schedule 1 to the Local Government and Rating Act 1997 and section 61(2) of the Local Government Act 2003.

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### 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), an agency of Her Majesty's Revenue and Customs. It draws up and maintains a full list of all rateable values, available on their website at [www.voa.gov.uk](http://www.voa.gov.uk). The rateable value of your property is shown on the front of this 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 1st April 2005, this date was set as 1st April 2003.

The valuation officer may alter the value if circumstances change. The ratepayer (and certain others who have an interest in the property) can also 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

The local authority works out the 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. The Government sets the multipliers for each financial year for the whole of England, except in the City of London where special arrangements apply, according to formulae set by legislation. 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 a revaluation, the multipliers are set at a level which will keep the total amount raised in rates after the revaluation the same as before, plus inflation for that year. The current multipliers are shown on the front of this bill.

### Transitional Arrangements

Property values normally change a good deal between each revaluation. Transitional arrangements help to phase in the effects of these changes by limiting increases in bills. To help pay for the limits on increases in bills, there also have to be limits on reductions 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 1st April 2005, transitional arrangements will not normally apply to the part of a bill that relates to any increase in rateable value due to those changes. Any transitional adjustments are shown on the front of this bill.

Further information about transitional arrangements and other reliefs may be obtained from [insert name of billing authority] or the website [www.mybusinessrates.gov.uk](http://www.mybusinessrates.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. After this period, rates are payable in full unless the unoccupied property rate has been reduced by the Government by order. In most cases, the unoccupied property rate is zero for properties owned by charities and Community Amateur Sports Clubs. In addition, there are a number of exemptions from the empty property rate. Full details on exemptions can be obtained from the local authority. If the unoccupied property rate for the financial year has been reduced by order, it will be shown on the front of this bill.

### Partly Occupied Property Relief

A ratepayer is liable for the full non-domestic rate whether a property is wholly occupied or only partly occupied. Where a property is partly occupied for a short time, the local authority has discretion in certain cases to award relief in respect of the unoccupied part. Full details can be obtained from the local authority.

### Small Business Rate Relief

This relief is only available to ratepayers who apply to their local authority 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 of less than £2,200.

The rateable value of the property mentioned in (a), or the aggregate rateable value of all properties mentioned in (b), must be under £15,000 outside London or £21,500 in London on 1st April in the financial year in question, on the day for which relief is being sought, and each intervening day. 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 single or main property calculated using the lower small business non-domestic rating multiplier rather than the ordinary non-domestic rating multiplier that is used to calculate the liability of other businesses.

In addition, if the single or main property is shown on the rating list with a rateable value of up to £10,000, 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 £5,000.

If an application for relief is granted, provided the ratepayer's circumstances do not change, the application will not need to be renewed until the next revaluation of non-domestic premises, which happens every five years. Certain changes in circumstances will need to be notified to the local authority by the ratepayer (other changes will be picked up by the local authority). 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 the local authority within 4 weeks of the day after the day 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.

Full details on the eligibility criteria and on how to apply for this relief are available from the local authority.

#### Charity and Registered Community Amateur Sports Club Relief

Charities and Registered Community Amateur Sports Clubs are entitled to 80% relief where the property is occupied by the Charity or Club and is wholly or mainly used for charitable purposes or as a Registered Community Amateur Sports Club.

The local authority has discretion to give further relief on the remaining bill. Full details can be obtained from the local authority.

#### Non-Profit Making Organisation Relief

The local authority has discretion to give relief to Non-Profit Making Organisations. Full details can be obtained from the local authority.

#### Hardship Relief

The local authority has discretion to give relief in special circumstances. Full details can be obtained from the local authority.

#### 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

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to be represented should be aware that members of the Royal Institution of Chartered Surveyors (RICS—website [www.rics.org](http://www.rics.org)) and the Institute of Revenues Rating and Valuation (IRRV—website [www.irrv.org.uk](http://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.”.

## PART 2

### Modification of Part 1 in Relation to Rural Settlement Authorities

In relation to rural settlement authorities, Part 1 shall have effect as if—

- (a) in paragraph 6(a) for “section 43(4A) or (5)” there were substituted “section 43(5) or (6A)(18)”, and
- (b) at the end of the Explanatory Notes set out in paragraph 7, there were added the following—

“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 £7,000, or the only public house or the only petrol station and have a rateable value of less than £10,500. The property has to be occupied. An eligible ratepayer is entitled to relief at 50% of the full charge whilst the local authority also has discretion to give further relief on the remaining bill.

In addition, the local authority can give relief on certain other occupied property in a rural settlement where the rateable value is less than £14,000.

Full details can be obtained from the local authority.”.

## PART 3

### Special authorities

1. The matters mentioned in paragraphs 1, 2, 4, 5 and 6 of Part 1.
2. A statement of the non-domestic rating multipliers set by the Common Council for the relevant year in accordance with Part 2 of Schedule 7 to the 1988 Act.
3. Explanatory notes either in the following terms or substantially similar terms—

#### “EXPLANATORY NOTES

##### Non-Domestic Rates

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 your local authority and other local authorities in your area.

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(18) Section 43(6A) of the Local Government Finance Act 1988 was inserted by paragraph 2(b) of Schedule 1 to the Local Government and Rating Act 1997 (c.29).

## 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), an agency of Her Majesty's Revenue and Customs. It draws up and maintains a full list of all rateable values, available on their website at [www.voa.gov.uk](http://www.voa.gov.uk). The rateable value of your property is shown on the front of this 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 1st April 2005, this date was set as 1st April 2003.

The valuation officer may alter the value if circumstances change. The ratepayer (and certain others who have an interest in the property) can also 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.

## Special arrangements for the City of London

As indicated above, because of its special circumstances – notably its very small resident population – the Common Council of the City of London can set its own rate – or multiplier – and retain part of the proceeds to help pay for the services it provides. It may set this rate, subject to certain constraints, at a higher or lower level than the rate which applies outside the City of London. The amount it must pay into the central pool (as described above) is reduced by the amount, if any, which the Government believes is reasonable for it to retain for that financial year. These arrangements ensure that the City of London ratepayers and council tax payers each bear an appropriate share of the cost of providing the services which benefit them.

## The City of London Rating 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. The City sets the multipliers for each financial year according to formulae set by legislation.

## Transitional Arrangements

Property values normally change a good deal between each revaluation. Transitional arrangements help to phase in the effects of these changes by limiting increases in bills. To help pay for the limits on increases in bills, there also have to be limits on reductions 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 1st April 2005, transitional arrangements will not normally apply to the part of a bill that relates to any increase in rateable value due to those changes. Any transitional adjustments are shown on the front of this bill.

Further information about transitional arrangements and other reliefs may be obtained from [insert name of billing authority] or from the website [www.mybusinessrates.gov.uk](http://www.mybusinessrates.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. After this period, rates are payable in full unless the unoccupied property rate has been reduced by the Government by order. In most cases, the unoccupied property rate is zero for properties owned by charities and Community Amateur Sports Clubs. In addition, there are a number of exemptions from the empty property rate. Full details on exemptions can be obtained from the local authority. If the unoccupied property rate for the financial year has been reduced by order, it will be shown on the front of this bill.

## Partly Occupied Property Relief

A ratepayer is liable for the full non-domestic rate whether a property is wholly occupied or only partly occupied. Where a property is partly occupied for a short time, the local authority has

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discretion in certain cases to award relief in respect of the unoccupied part. Full details can be obtained from the local authority.

#### Small Business Rate Relief

This relief is only available to ratepayers who apply to their local authority 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 of less than £2,200.

The rateable value of the property mentioned in (a), or the aggregate rateable value of all properties mentioned in (b), must be under £15,000 outside London or £21,500 in London on 1st April in the financial year in question, on the day for which relief is being sought, and each intervening day. 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 single or main property calculated using the lower small business non-domestic rating multiplier rather than the ordinary non-domestic rating multiplier that is used to calculate the liability of other businesses.

In addition, if the single or main property is shown on the rating list with a rateable value of up to £10,000, 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 £5,000.

If an application for relief is granted, provided the ratepayer's circumstances do not change, the application will not need to be renewed until the next revaluation of non-domestic premises, which happens every five years. Certain changes in circumstances will need to be notified to the local authority by the ratepayer (other changes will be picked up by the local authority). 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 the local authority within 4 weeks of the day after the day 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.

Full details on the eligibility criteria and on how to apply for this relief are available from the local authority.

#### Charity and Registered Community Amateur Sports Club Relief

Charities and Registered Community Amateur Sports Clubs are entitled to 80% relief where the property is occupied by the Charity or Club and is wholly or mainly used for charitable purposes or as a Registered Community Amateur Sports Club.

The local authority has discretion to give further relief on the remaining bill. Full details can be obtained from the local authority.

#### Non-Profit Making Organisation Relief

The local authority has discretion to give relief to Non-Profit Making Organisations. Full details can be obtained from the local authority.

#### Hardship Relief

The local authority has discretion to give relief in special circumstances. Full details can be obtained from the local authority.

### 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](http://www.rics.org)) and the Institute of Revenues Rating and Valuation (IRRV—website [www.irrv.org.uk](http://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.””