

Your guide to National Non-Domestic rates

2018-2019

Important information for National Non-Domestic ratepayers.



Investing in a fairer future

I want to thank everyone who took part in this year's budget consultation.

Next year the council must save £13.3 million - on top of £254 million we have been forced to save over the past seven years due to rising costs and cuts in Government grant.

We know that from 2020 onwards, we will be almost entirely reliant on Council Tax and retained business rates to fund all of our services. The central Government grant which, as part of the post-war consensus, paid for bin collections, school crossings, trading standards, pest control, libraries, social workers, foster parents, street cleaning, tree planting, tourist information, road and pavement repairs, community centres, lunch clubs and much more, will have been removed entirely.

The Government have made it very clear. After 2020 we are on our own.

Going it alone does not mean we lessen our ambition for the city. I am determined that Newcastle will continue to grow as both the regional capital and as one of the great cities of the north. To match that ambition, we need investment. Government spending rules mean we cannot borrow money to pay our day to day costs. But we can use prudential borrowing to invest in projects which will bring jobs, growth and a financial return for the city.

We have also, despite the unprecedented level of cuts we have faced, done our utmost to shield the most vulnerable in our city from the impact of austerity. We have used our limited flexibilities to support people affected by bedroom tax and provide advice and support for those facing financial pressure.

The Government has allowed local authorities to increase Council Tax and apply an additional charge called the adult social care precept, to help meet the rising cost of adult social care. The power to impose this precept was introduced by Government to make up for the underfunding of social care.

It is clear that Newcastle will again be forced to make difficult choices. These choices are unwelcome, and not of our making. Therefore, we have made the very difficult decision to increase Council Tax by 2.949% and apply the 2% adult social care precept. The total increase of 4.949% equates to a £74.55 increase for a Band D property and £49.70 for Band A. We will use this additional income to avoid the need to make further reductions to service provision beyond those set out in our budget for 2018-19.

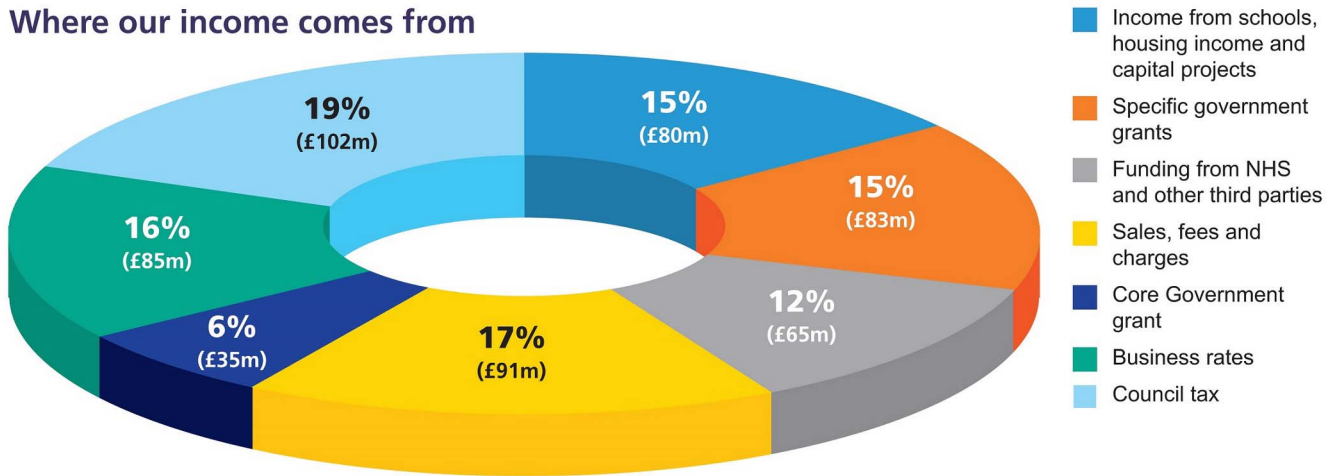
We are also making some changes to our Council Tax Reduction Scheme in 2018-19 to replace a complex means test. Instead, under our new scheme, working age people eligible for a council tax reduction will receive a discount of between 25% and 90%, depending on the level of their income and the income band they fall under. When setting the new scheme, account was taken of funding cuts, council tax arrears, universal credit and the impact of wider welfare reform changes.



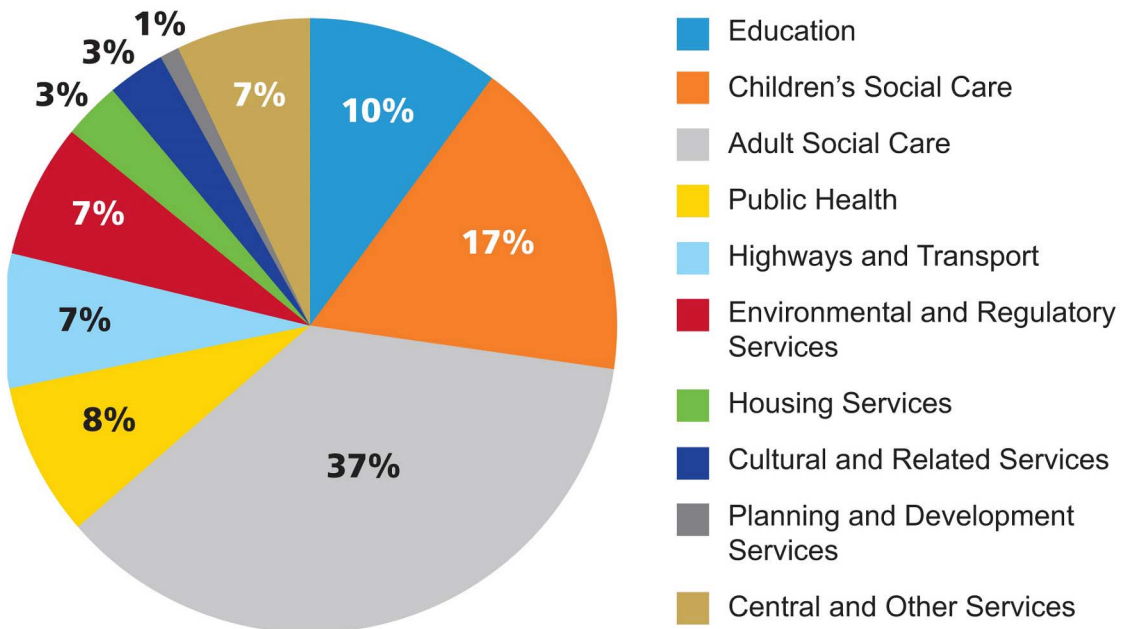
Nick Forbes .

Councillor Nick Forbes
Leader of the Council

Where our income comes from



How the council plans to spend its money next year



How is the council tax built up

Net	Equivalent Band D Expenditure £000	Expenditure Council Tax £	Per Head £
Total Spending by the City	228,367	3,473.05	749.22
Less: Revenue Support Grant and Contribution from Business Rates (including top up)	(35,394)	(538.28)	(116.12)
	(89,020)	(1,353.83)	(292.05)
Council Requirement	103,953	1,580.94	341.05
Plus Joint Board Precepts:			
Police and Crime Commissioner for Northumbria	7,255	110.33	23.80
Tyne and Wear Fire and Rescue Authority	5,256	79.94	17.25
Amount to be raised from Council Tax	116,464	1,771.21	382.09

Environment Agency North East Region

The Council Tax (Demand Notices) (England) Regulations 2011.

The Environment Agency is a levying body for its Flood and Coastal Erosion Risk Management Functions under the Flood and Water Management Act 2010 and the Environment Agency (Levies) (England and Wales) Regulations 2011.

The Environment Agency has powers in respect of flood and coastal erosion risk management for 1642 kilometres of main river and along tidal and sea defences in the area of the Northumbria Regional Flood and Coastal Committee. Money is spent on the construction of new flood defence schemes, the maintenance of the river system and existing flood defences together with the operation of a flood warning system and management of the risk of coastal erosion. The financial details are:

Northumbria Regional Flood and Coastal Committee

	2017-2018 £000	2018-2019 £000
Gross Expenditure	15,237	23,388
Levies Raised	2,259	2,304
Total Council Tax Base	708	719

The majority of funding for flood defence comes directly from the Department for the Environment, Food and Rural Affairs (Defra). However, under the new Partnership Funding rule not all schemes will attract full central funding. To provide local funding for local priorities and contributions for partnership funding the Regional Flood and Coastal Committees recommend through the Environment Agency a local levy.

A change in the gross budgeted expenditure between years reflects the programme of works for both capital and revenue needed by the Regional Flood and Coastal Committee to which you contribute. The total Local Levy raised by this committee has increased by 2.0%.

The total Local Levy raised has increased from £2,259,311 in 2017/2018 to £2,304,497 for 2018/2019.

What will the council spend in 2018-2019 on the provision of its services?

2017-2018			2018-2019			Change in year	
Gross Expenditure	Income	Net Expenditure	On Services	Gross Expenditure	Income	Net Expenditure	Net Expenditure On Services
£000	£000	£000		£000	£000	£000	£000
30,050	(23,511)	6,539	Assistant Chief Exec (incl. public health, democratic services, museums, arts & culture, communications, policy and performance)	28,773	(22,050)	6,723	184
136,557	(136,201)	356	Operations (incl. local services, environmental services, commercial property, construction, repairs and maintenance)	142,133	(142,974)	(841)	(1,197)
416,704	(290,045)	126,659	People (incl. schools, adult social care and children's social care)	407,888	(279,392)	128,496	1,837
49,535	(34,602)	14,933	Place (incl. housing, economic development, licensing, major projects, planning & transport)	49,442	(34,081)	15,361	428
33,363	(13,634)	19,729	Resources (incl. financial services, human resources, ICT and legal services)	33,787	(13,648)	20,139	410
666,209	(497,993)	168,216	Total Service Expenditure	662,023	(492,145)	169,878	1,662
			Plus: Provisions				
		47,162	Corporate Items (including pension costs, treasury management costs and insurance costs)			47,667	
		(7,396)	Contribution to/from Reserves			(5,612)	
			PLUS: LEVIES				
		201	Northumbria Regional Flood and Coastal Committee Levy			202	
		16,453	North East Combined Authority Levy			16,232	
		224,636	Total spending by the city			228,367	

Tyne and Wear Fire and Rescue Authority

Tyne and Wear Fire and Rescue Authority was established under Section 26 of the Local Government Act 1985, and comprises members from each of the five districts of Tyne and Wear County.

Additional Information - Council Tax Demand Note

Equivalent Band 'D' Charge per dwelling £79.94

Equivalent charge on other bands

A	B	C	D	E	F	G	H
£53.29	£62.18	£71.06	£79.94	£97.70	£115.47	£133.23	£159.88

		£000
Loans Outstanding at	31.3.17	12,694
Estimated Loans Outstanding at	31.3.18	12,186
Forecast Capital Expenditure	2018-2019	6,983
Estimated General Fund Balances	31.3.18	3,943
	31.3.19	<u>3,943</u>
Variation		<u>0</u>
Council Tax Requirement	2017-2018	21,765
Council Tax Requirement (equivalent)	2018-2019	<u>22,747</u>
Increase in Council Tax Requirement		<u>982</u>
Numbers of staff - FTE's	2017-2018	851
	2018-2019	833

In 2018-2019 council tax represents 43.2% of gross revenue expenditure (2017-2018 41.5%)

Amount per head based on total projected population of 1,128,757	£
Budget Requirement	42.61
Revenue Support Grant	(8.52)
Top Up Grant	(9.77)
Business Rate Local Share	(3.55)
SFA Adjustment Grant	(0.28)
Collection Fund Net (Surplus)/Deficit	(0.34)

COUNCIL TAX REQUIREMENT **20.15**

Gateshead	Newcastle	North Tyneside	South Tyneside	Sunderland	
51,462	65,754	59,048	38,296	69,991	284,551

2017-2018

2018-2019

Gross Expenditure	Gross Income	Net Expenditure		Gross Expenditure	Gross Income	Net Expenditure
£000	£000	£000		£000	£000	£000
51,287	4,367	46,920	Fire Service	50,442	4,231	46,211
951	0	951	Contingency - Provision	2,021	0	2,021
0	154	(154)	Interest on Balances	0	135	(135)
52,238	4,521	47,717	Budget Requirement	52,463	4,366	48,097
0	10,897	(10,897)	Revenue Support Grant	0	9,620	(9,620)
0	10,688	(10,688)	Top Up Grant	0	11,032	(11,032)
0	4,020	(4,020)	Business Rate Local Share	0	4,001	(4,001)
0	211	(211)	Business Rates Under-Indexation Grant	0	312	(312)
0	385	(385)	Council Tax Collection Fund Net (Surplus)/Deficit	0	539	(539)
249	0	249	Business Rates Collection Fund Net (Surplus)/Deficit	154	0	154
52,487	30,722	21,765	Council Tax Requirement	52,617	29,870	22,747

Message from Dame Vera Baird QC, Police and Crime Commissioner for Northumbria

Your council tax bill includes an element to pay towards policing in Northumbria. For 2018/19, following public consultation, I have increased the precept by £12 to ensure the effective delivery of the Police and Crime Plan, protect your communities and the most vulnerable and maintain the provision of neighbourhood based policing services. The increase is required to maintain the level of funding expected by the Government. It will cost 23p per week for a Band D household. Most residents of Northumbria live in a Band A property and will pay £73.55 per year, which is an increase of 15p per week.

The Band D council tax precept for Northumbria will increase from £98.33 to £110.33 for the year. This remains, by far, the lowest precept of any Police and Crime Commissioner in England and Wales. You can find more information on the OPCC website - www.northumbria-pcc.gov.uk

COUNCIL TAX INFORMATION 2018/19

Just before Christmas, the Government announced the amount of funding that Northumbria Police would receive. When setting the figure, the government assumed that I would increase the police precept element of council tax by £12.00 (for a band D property) – if I didn't do this, it would mean a cut of more than £5 million to our budget. That said, I firmly believe that it is local residents who should decide not government, which is why I went out to consultation on this matter.

Central government budget cuts continue to hit Northumbria police force hard, since 2010 our income has been cut by more than £135 million. Together with the Chief Constable, I have looked for further savings in every area of business. Since the cuts came into effect, we have been reliant upon reserves. That position cannot continue as reserves are nearing the lowest level allowed to ensure we can deal with any emergency. My plan is to maintain reserves at a level necessary to ensure Northumbria Police are able to keep you and your family safe.

The recruitment of police officers is what you have told me you want to see happen and that is what I have delivered. New police officers on our streets further delivers our commitment to neighbourhood policing.

As mentioned above, when calculating the overall policing budget for Northumbria, the Government had anticipated that the police precept element of council tax bills would rise by £12 for a Band D property, most residents in Northumbria live in a Band A property so the increase is £8 or 15p per week. There was no negotiation with government, if we want to maintain our vital neighbourhood policing services, we have to accept this decision. However, I wanted to know what local residents thought, so we conducted surveys on line, via email, telephone and chatted with local residents and it was heartening to see your overwhelming support for our police force. 80% of those we spoke to agreed that paying extra for policing was worth it. I can assure you that I will continue to deliver financial prudent management, to protect the services that matter to you.

Despite all the challenges, Northumbria Police is proud to serve our local communities, we excel at delivering for local people and HMIC inspections reinforce this. We are a learning organisation and always want to improve, we relish feedback from residents, partners and government as it allows us to improve further.

The extra money generated through the police precept will continue to fund the priorities that you have helped set out in the Police & Crime Plan, find out more on my website: www.northumbria-pcc.gov.uk. Thank you for your continued support.

Best wishes



Dame Vera Baird QC
Police & Crime Commissioner - Northumbria

Police and Crime Commissioner for Northumbria

2017 - 2018

2018 - 2019

Gross Expenditure	Gross Income	Net Expenditure		Gross Expenditure	Gross Income	Net Expenditure
£000	£000	£000	Service	£000	£000	£000
274,628	13,614	261,014	Police General	279,028	12,783	266,245
		261,014	Budget Requirement			266,245
			LESS			
		214,456	Formula Grant			214,456
		6,867	Council Tax Support Grant			6,867
		1,301	Legacy Council Tax Grants			1,301
		872	Constituent Authorities Net Surplus			899
		37,518	Council Tax Requirement			42,722
		£6.305m	Charge on Newcastle			£7.255m
		£98.33	Band "D" Equivalent Charge			£110.33

Change in Council Tax Requirement between years is attributable to:	£000
Inflation, budget pressures and other budget adjustments	10,402
Reduction in government funding	0
Budget savings	(6,727)
Change in use of reserves	1,529
	5,204

North East Combined Authority - NECA

The Durham, Gateshead, Newcastle upon Tyne, North Tyneside, Northumberland, South Tyneside and Sunderland Combined Authority (known as the North East Combined Authority) was established on 15 April 2014 and took on the functions of the former Tyne and Wear Integrated Transport Authority which was dissolved on the same date.

In accordance with the Transport Levying Bodies (Amendment) Regulation 2015, NECA issues a levy on the Constituent Authorities to fund Transport related expenditure.

	2017-18 NECA Transport Budget £000	2018-19 NECA Transport Budget £000
Gross Transport Expenditure		
Tyne Tunnel	28,399	26,271
Transport co-ordination and former ITA Nexus	2,152	2,110
(Grant from NECA* and External Grants - net of commercial income)	87,826	88,379
Durham (Grant from NECA*)	15,477	15,692
Northumberland (Grant from NECA*)	6,217	6,146
	<u>140,071</u>	<u>138,598</u>
Income		
Tyne Tunnels	(28,315)	(26,260)
Interest on ITA Revenue Balances	0	0
	<u>(28,315)</u>	<u>(26,260)</u>
Net Transport Expenditure	<u>111,756</u>	<u>112,338</u>
Reserves:		
Contribution from Tyne Tunnel Reserves	(83)	(11)
Contribution from Tyne and Wear Transport Reserves	7	0
Contribution from Nexus Reserves	(1,610)	(1,934)
Expenditure Requirement	<u>110,070</u>	<u>110,393</u>
Funded by:		
Tyne and Wear Transport Levy	(63,040)	(61,800)
Durham Transport Levy	(15,482)	(15,697)
Northumberland Transport Levy	(6,222)	(6,151)
Rail Grants and Miscellaneous Grants	(25,326)	(26,745)
Funding agreed by Authority	<u>(110,070)</u>	<u>(110,393)</u>

* NECA makes an annual grant to the Tyne & Wear Integrated Transport Executive (Nexus), Durham County Council and Northumberland County Council in respect of revenue support.

A comparison with previous NECA Transport budget:

Inflation and other cost pressures	3,166	(651)
Increased income	(1,466)	1,419
Budget reductions	(6,719)	(186)
Movement on contribution from reserves	2,373	(259)
	<u>(2,646)</u>	<u>323</u>

Please note: the Tyne Tunnels expenditure requirement is met fully from Tunnels reserves and tolls income, with no levy funding.

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. Under the business rates retention arrangements introduced from 1 April 2013, authorities keep a proportion of the business rates paid locally. This provides a direct financial incentive for authorities to work with local businesses to create a favourable local environment for growth since authorities will benefit from growth in business rates revenues. 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 local authorities in your area. Further information about the business rates system, including transitional and other reliefs, may be obtained at www.gov.uk.

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. They draw up and maintain a full list of all rateable values, available at www.gov.uk/government/organisations/valuation-office-agency. The rateable value of your property is shown on the front of 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 2017, this date was set as 1 April 2015. The valuation officer may alter the value if circumstances change. The ratepayer (and certain others who have an interest in the property) can appeal against the value shown in the list if they believe it is wrong. Full details on your rights of appeal are available from the Valuation Office Agency. Your billing authority can only backdate any business rates rebate to the date from which any change to the list is to have effect. Further information about the grounds on which appeals may be made and the process for doing so can be found on the www.gov.uk website or obtained from your local valuation office.

Non-Domestic Rates North East Valuation Office Agency, 6th Floor, Castle House, 31 Lisbon Street, Leeds, Yorkshire, LS1 4DR. Phone 0300 050 1501.

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. 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. The current multipliers are shown on the front of your bill.

Business Rates Instalments- Payment of business rate bills is automatically set on a 10-monthly cycle. However, the Government has put in place regulations that allow businesses to require their local authority to enable payments to be made through 12 monthly instalments. If you wish to take up this offer, you should contact Newcastle City Council as soon as possible (for administrative reasons you will need to contact us by no later than 11 April 2018 if you wish to request this).

Revaluation 2017 and Transitional Arrangements- All rateable values are reassessed at a general revaluation. The most recent revaluation took effect from 1 April 2017. 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 Government.

Whilst the 2017 revaluation did not increase the amount of rates collected nationally, within this overall picture, the majority of ratepayers received a reduction or no change in their bill whereas some ratepayers saw increases.

A £3.6 billion transitional relief scheme limits changes in rate bills as a result of the 2017 revaluation. To help pay for the limits on increases in bills, there are also limits on reductions in bills. Under the transitional 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 2017, 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 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. Further information about transitional arrangements and other reliefs may be obtained from Newcastle City Council or at www.gov.uk/introduction-to-business-rates More information on the 2017 revaluation can be found at www.gov.uk/introduction-to-business-rates/revaluation

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 unoccupied property rate. Full details on exemptions can be obtained from Newcastle City Council. If the unoccupied property rate for the financial year has been reduced by order, it will be shown on the front of your 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 Newcastle City Council.

Small Business Rate Relief- Ratepayers who occupy a property with a rateable value which does not exceed £50,999 (and who are not entitled to other mandatory relief or are liable for unoccupied property rates) will have their bills calculated using the lower small business non-domestic rating multiplier, rather than the national non-domestic rating multiplier. In addition, generally, if the sole or main property is shown on the rating list with a rateable value which does not exceed £15,000, the ratepayer will receive a percentage reduction in their rates bill for this property of up to a maximum of 100%. For a property with a rateable value of not more than £12,000, the ratepayer will receive a 100% reduction in their rates bill. Generally, this percentage reduction (relief) is only available to ratepayers 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 £2,899.

The rateable value of the property mentioned in (a), or the aggregate rateable value of all the properties mentioned in (b), must not exceed £19,999 outside London or £27,999 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.

The Government has introduced additional support to small businesses. For those businesses that take on an additional property which would normally have meant the loss of small business rate relief, the Government has confirmed that they will be allowed to keep that relief for a period of 12 months. Where a ratepayer meets the eligibility criteria and has not received the relief they should contact Newcastle City Council. 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 automatically continue to receive relief in each new valuation period.

Certain changes in circumstances will need to be notified to the local authority by a ratepayer who is in receipt of relief (other changes will be picked up by the local authority). The changes which should be notified are-

- (a) the ratepayer taking up occupation of an additional property, 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.

Charity and 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 the club, and is wholly or mainly used for the charitable purposes of the charity (or of that and other charities), or for the purposes of the club (or of that and other clubs).

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

Relief for Local Newspapers- The Government is providing funding to local authorities so that they can provide a discount worth up to £1,500 a year for 2 years from 1 April 2017, to office space occupied by local newspapers. This is up to a maximum of one discount per local newspaper title and per hereditament, and up to state aid limits. The relief will be delivered through local authority discretionary discount powers (under section 47(3) of the Local Government Finance Act 1988). Eligibility criteria for this relief is set out in a guidance note: "The case for a business rates relief for local newspapers", which can be obtained at www.gov.uk/government/consultations/the-case-for-a-business-rates-relief-for-local-newspapers

Spring Budget 2017 Relief Scheme: Supporting Small Business- Ratepayers losing Small Business or Rural Rate Relief as a result of the 2017 revaluation will have their increases limited to the greater of either (i) a cash value of £600 per year, or (ii) the matching cap on increases for small properties in the transitional relief scheme. This relief will run for 5 years to 31 March 2022 and ratepayers will receive the relief until this date or they reach what their bill would have been within the relief scheme, whichever is first.

This relief will be delivered through local authority discretionary discount powers (under section 47(3) of the Local Government Finance Act 1988). Further information can be obtained from Newcastle City Council.

Spring Budget 2017 Relief Scheme: Discretionary Scheme- The Government is providing £300 million of funding to local authorities over 4 years to 31 March 2021 to provide discounts to ratepayers in their area on a discretionary basis. Each authority has been allocated a share with which to design and implement a scheme to deliver targeted support to ratepayers. The £300 million will cover the 4 years from 2017/18: £175m in 2017/18; £85m in 2018/19; £35m in 2019/20 and £5m in 2020/21.

Local authority allocations can be found at:

<https://www.gov.uk/government/consultations/discretionary-business-rates-relief-scheme>

This relief will be delivered through local authority discretionary discount powers (under section 47(3) of the Local Government Finance Act 1988). Further information can be obtained from Newcastle City Council.

Spring Budget 2017 Relief Scheme: Support for pubs- The Government is providing funding for local authorities to provide a £1,000 discount to pubs with a rateable value of below £100,000. This was to run for 2017/18 only; at Autumn Budget 2017, the Government extended the scheme for an additional year. Pubs with a rateable value of below £100,000 will also receive a £1,000 discount for 2018/19.

This relief will be delivered through local authority discretionary discount powers (under section 47(3) of the Local Government Finance Act 1988). Further information can be obtained from Newcastle City Council.

Local Discounts- Local authorities have a general power to grant discretionary local discounts. Full details can be obtained from Newcastle City Council.

State Aid- The award of such discounts is considered likely to amount to state aid. However it will be state aid compliant where it is provided in accordance with the De Minimis Regulations EC 1407/2013. The De Minimis Regulations allow an undertaking to receive up to €200,000 'de minimis' aid over a rolling three year period. If you are receiving, or have received, any 'de minimis' aid granted during the current or two previous financial years (from any source), you should inform the local authority immediately with details of the aid received.

Hardship Relief- The local authority has discretion to give hardship relief in specific circumstances. Full details can be obtained from Newcastle City Council.

Rating advisers- Ratepayers do not have to be represented in discussions about their rateable value or their rates bill. 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 of Revenues, Rating and Valuation (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.

Information Supplied with Demand Notices- Information relating to the relevant and previous financial years in regard to the gross expenditure of the Newcastle City Council is available at www.newcastle.gov.uk/businessratesbooklet.

A hard copy is available on request by writing to the council at Revenues and Benefits, Civic Centre, Newcastle upon Tyne, NE1 8QH or by phoning 0191 278 7878.

How to get in touch about your business rates

Online

The Council's website is www.newcastle.gov.uk

By phone

If you have a general enquiry phone 0191 278 7878 and ask for business rates.

Email

Send us an email to business.rates@newcastle.gov.uk

By letter to

Business Rates
Civic Centre
Newcastle upon Tyne
NE1 8QH

City Emergency Helpline - phone 0191 278 7878 and ask for Envirocall. Use this number to get information about an emergency in Newcastle such as flooding, a major industrial accident or other large scale disruption.

How to pay

Direct Debit

Is the easiest way to pay business rates. Please phone 0191 278 7878 and ask for business rates.

By Debit Card or Credit Card

- Online at www.newcastle.gov.uk/businessrates
By phoning 0191 278 7878 and asking for business rates
- By phoning the automated payment centre on 0191 278 7878
- 24 hours, seven days a week, and ask for payments.

By automatic transfer

Your bank may arrange for you to pay by this method but they may charge for this service.

By Bacs

Payment remittance advice notes should be sent either by fax to 0191 277 4762 or email to business.rates@newcastle.gov.uk

You must instruct your bank 10 days before payment is due.

For all of the above please use the following bank information.

Bank: Lloyds Bank Plc
Branch: Newcastle upon Tyne
Account: Newcastle City Council Account
Sort Code: 30-93-71
Account Number: 63352060

Please ensure your bank quotes your reference number.

Please pay on time

If you don't pay your business rates when due we will take court action against you to recover the full years charge.

- If you miss a payment a reminder will be sent.
- If you ignore this a final notice will be sent.
- If you ignore this we will apply to the Magistrate's Court for a summons.
- If payment is not made the court will issue a liability order allowing us to enforce collection.

Additional costs will be incurred for a summons and liability order and you will be required to pay them.

After a liability order is issued the following methods may be used to collect the business rates debt.

These will incur further costs and you will be required to pay them.

- Instructing an enforcement agent.
- Issuing a bankruptcy petition.
- Issuing a winding-up petition.

If you fall behind with your business rates don't ignore it, please contact us so that we can help you

- phone 0191 278 7878 and ask for business rates, or
- email business.rates@newcastle.gov.uk

Data protection

The information held on your account by the council's Revenues and Benefits Service will be used for administering and collecting National Non-Domestic rates (business rates).

For further information on Data Protection please phone 0191 211 6500 or email dataprotection@newcastle.gov.uk

Freedom of Information

The Freedom of Information Act came into force on 1 January 2005. This gives you the right to see any information that we hold about the council's business subject to certain exemptions. For further information on Freedom of Information please phone 0191 211 6500 or email freedomofinformation@newcastle.gov.uk

Equality and diversity

Newcastle City Council is committed to equality and diversity and this document is available in different formats.

You can get all the information in this leaflet in large print, audio version, in Braille or in another language. If you require this please phone 0191 278 7878 and ask for business rates.

Please visit our website for further information www.newcastle.gov.uk

Save time

Do it Online



MyAccount

View your council tax, housing benefit and business rates online.

Three simple steps to register!

All you need to do is

Visit the Council's website: www.newcastle.gov.uk/myaccount

1. **Register** your details to activate the service
2. **Unlock** your accounts using the unlock code on your bill or notification letter
3. **Start** viewing your accounts online

Business Rates

- Check your balance
- View your bill
- See your instalments
- See your payments

Your guide to National Non-Domestic rates

2018-2019

Important information for National Non-Domestic ratepayers.



Investing in a fairer future

I want to thank everyone who took part in this year's budget consultation.

Next year the council must save £13.3 million - on top of £254 million we have been forced to save over the past seven years due to rising costs and cuts in Government grant.

We know that from 2020 onwards, we will be almost entirely reliant on Council Tax and retained business rates to fund all of our services. The central Government grant which, as part of the post-war consensus, paid for bin collections, school crossings, trading standards, pest control, libraries, social workers, foster parents, street cleaning, tree planting, tourist information, road and pavement repairs, community centres, lunch clubs and much more, will have been removed entirely.

The Government have made it very clear. After 2020 we are on our own.

Going it alone does not mean we lessen our ambition for the city. I am determined that Newcastle will continue to grow as both the regional capital and as one of the great cities of the north. To match that ambition, we need investment. Government spending rules mean we cannot borrow money to pay our day to day costs. But we can use prudential borrowing to invest in projects which will bring jobs, growth and a financial return for the city.

We have also, despite the unprecedented level of cuts we have faced, done our utmost to shield the most vulnerable in our city from the impact of austerity. We have used our limited flexibilities to support people affected by bedroom tax and provide advice and support for those facing financial pressure.

The Government has allowed local authorities to increase Council Tax and apply an additional charge called the adult social care precept, to help meet the rising cost of adult social care. The power to impose this precept was introduced by Government to make up for the underfunding of social care.

It is clear that Newcastle will again be forced to make difficult choices. These choices are unwelcome, and not of our making. Therefore, we have made the very difficult decision to increase Council Tax by 2.949% and apply the 2% adult social care precept. The total increase of 4.949% equates to a £74.55 increase for a Band D property and £49.70 for Band A. We will use this additional income to avoid the need to make further reductions to service provision beyond those set out in our budget for 2018-19.

We are also making some changes to our Council Tax Reduction Scheme in 2018-19 to replace a complex means test. Instead, under our new scheme, working age people eligible for a council tax reduction will receive a discount of between 25% and 90%, depending on the level of their income and the income band they fall under. When setting the new scheme, account was taken of funding cuts, council tax arrears, universal credit and the impact of wider welfare reform changes.



Nick Forbes .

Councillor Nick Forbes
Leader of the Council