

# Your guide to National Non-Domestic rates

**2023-2024**

**Important information for National Non-Domestic ratepayers.**



## Message from the Leader of the Council

This year has been exceptionally challenging for our residents. The cost of living crisis has been made worse by rising energy bills, interest rates and the continued impacts of Covid-19, which will be felt for some years to come. Like many councils, we have seen a rise in need for our social care and crisis services on top of our regular essential service delivery. In response to this, government have given councils the powers to raise council tax by up to five per cent to pay for the essential services they provide, and to mitigate the impacts of these challenges in their local areas.

Any rise in council tax is a difficult decision for us to take and this year, is one that we have not taken lightly.

It is our job as your council to provide high quality services that meet our residents' needs and protect those people who are struggling the most. To do this, we must balance the funding we receive for our budgets in the fairest possible way for our residents.

Following an eight-week consultation with feedback from residents, businesses and communities, we have decided to increase council tax in Newcastle by 4% to help pay for rising costs of services. This includes a 2% rise in the Adult Social Care Precept – a part of council tax introduced by government to help fund services for our older or more vulnerable residents.

We would rather not increase council tax at all, but the reality is we rely on this to provide vital frontline services for our residents. Our city has had over 30% of its funding cut by government since 2010, and whilst the impact of this is felt in most households in Newcastle, we recognise that it will be greatest for those on low incomes. To mitigate this, we have invested further in our Council Tax Reduction Scheme, to help those who need it most meet other increasing costs such as food, mortgages, and rent.

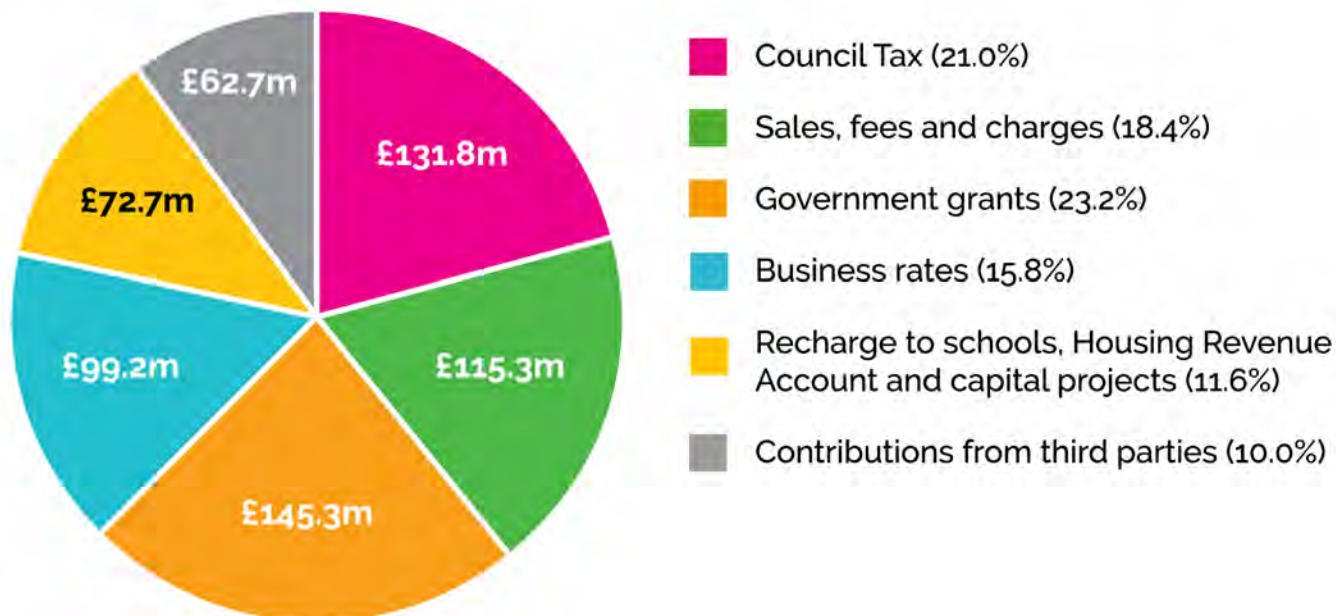
We are calling on central government to provide long-term, fairer funding for councils to provide the services our residents deserve. At the same time, we will get the basics right for our residents by keeping our city clean, safe and well looked after: we will invest in waste management services that make our neighbourhoods clean and green; we will continue to deliver support to residents struggling with the cost of living, including through our cost of living guide to help people access the information, advice and services they need; and we will work with all of our partners in the city to use our collective powers to achieve the green milestones set out in our NetZero action plan.

At the heart of our decision making is you, our residents. We are committed to eradicating poverty in our city, tackling the impacts of the cost of living crisis, and achieving our net zero ambitions, and we will continue to push forward with our plans to make Newcastle an inclusive city that everyone can thrive in.

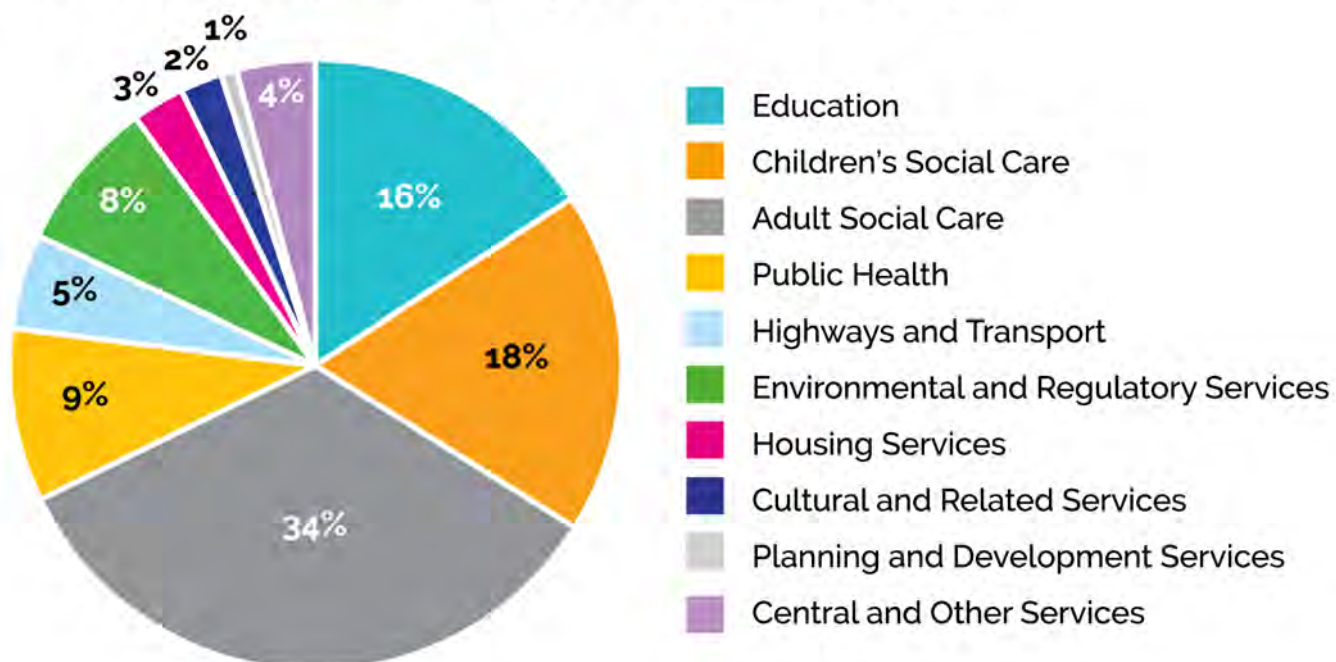


**Councillor Nick Kemp**  
**Leader of the Council**

## Where our income comes from (£m)

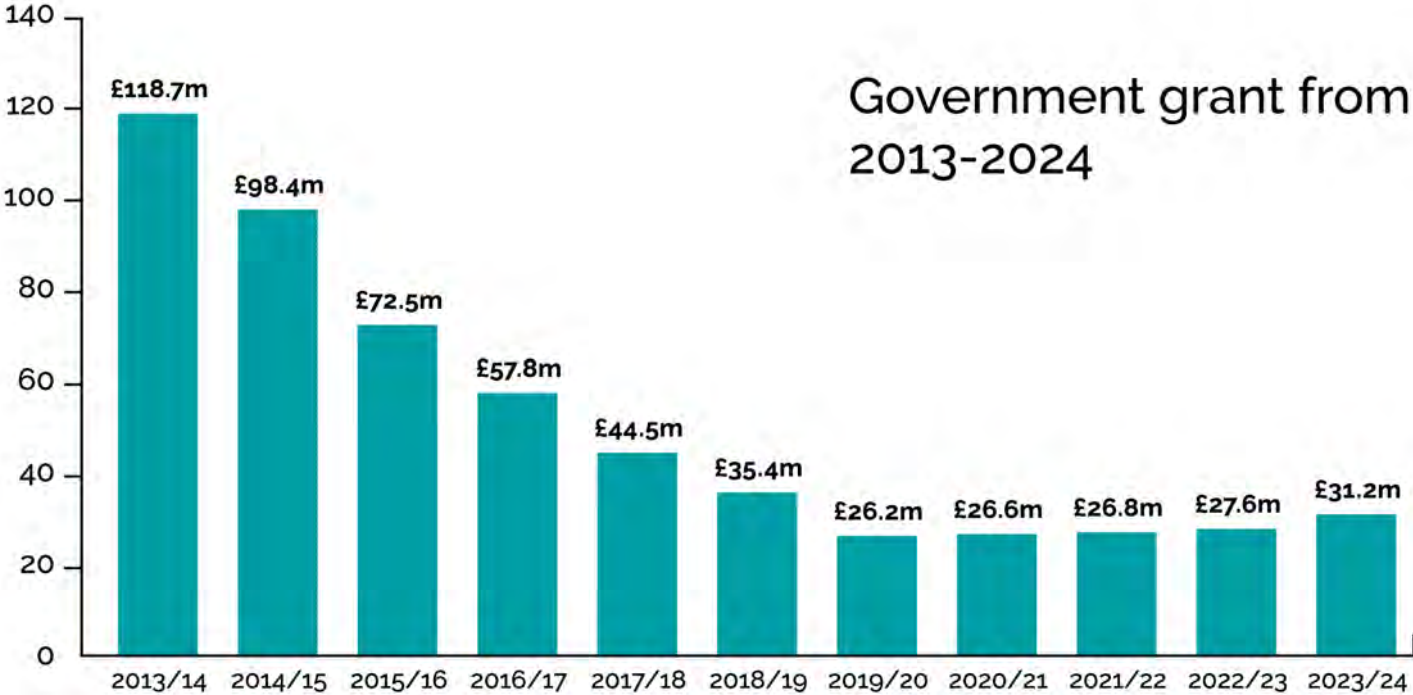


## How the council plans to spend your money





# Government grant from 2013-2024



## How is the council tax built up

	<b>Net expenditure £000</b>	<b>Equivalent Band D Council Tax £</b>	<b>Expenditure Per Head £</b>
Total Spending by the City	262,151	3,817.71	861.90
Less:			
Revenue Support Grant	(31,177)	(454.04)	(102.51)
Contribution from Business Rates (including top up)	(99,179)	(1,444.35)	(326.08)
<b>Council Requirement</b>	131,794	1,919.32	433.31
Plus Joint Board Precepts:			
Police & Crime Commissioner for Northumbria	11,594	168.84	38.12
Tyne & Wear Fire and Rescue Authority	6,341	92.35	20.85
<b>Amount to be raised from Council Tax</b>	<b><u>149,729</u></b>	<b><u>2,180.51</u></b>	<b><u>492.28</u></b>

## What will the council spend in 2023-2024 on the provision of its services?

2022-2023			2023-2024			Change between years	
Gross Expenditure	Income	Net Expenditure	On Services	Gross Expenditure	Income	Net Expenditure	Net Expenditure
£000	£000	£000		£000	£000	£000	£000
179,459	(90,730)	88,729	<b>Adult Social Care and Integrated Services</b> including Adult Social Care; Commissioning; Inclusion & Prevention	194,948	(90,716)	104,232	15,503
2,781	(1,046)	1,735	<b>Assistant Chief Executive</b> including Communication Services, Communities, Policy & Performance	2,560	(1,056)	1,504	(231)
230,241	(174,933)	55,308	<b>Children, Education and Skills</b> including Children's Social Care; Education Services; Early Help & Family Support, Strategy & Commissioning	236,331	(181,081)	55,250	(58)
12,427	(6,698)	5,729	<b>Finance</b> including Audit Risk & Insurance, Exchequer Services, Finance, Procurement, Revenues & Benefits	11,930	(6,995)	4,935	(794)
161,256	(135,572)	25,684	<b>Operations &amp; Regulatory Services</b> including Business Management, Democratic Services, Facility Services, ICT, Local Services, Operations, Parking, Public Safety Regulations, Repairs & Construction Services	166,959	(134,724)	32,235	6,551
61,021	(52,417)	8,604	<b>Place</b> including Commercial Development & Property, Development Management, Economic Development, Fairer Housing, Major Projects, Museums, Arts & Culture, Transport	64,881	(54,233)	10,648	2,044
23,690	(21,655)	2,035	Workforce & Inclusion including Health & Safety, Operational HR, Organisational Development, Training Schemes, Public Health	23,458	(22,605)	853	(1,182)
<b>TOTAL SERVICE EXPENDITURE</b>							
670,875	(483,051)	<b>187,824</b>		701,067	(491,410)	<b>209,658</b>	21,834
			<b>PLUS: PROVISIONS</b>				
		36,310	<b>Corporate Provisions</b>			38,218	
		(143)	<b>Contribution to/from Reserves</b>			(3,926)	
			<b>PLUS: LEVIES</b>				
		224	<b>Northumbria Regional Flood and Coastal Committee Levy</b>			237	
		17,453	<b>North East Combined Authority Levy</b>			17,964	
		<b>241,668</b>	<b>TOTAL SPENDING BY THE CITY</b>			<b>262,151</b>	

## 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 £92.35

Equivalent charge on other bands

A	B	C	D	E	F	G	H
£61.57	£71.83	£82.09	£92.35	£112.87	£133.39	£153.92	£184.70

		<b>£000</b>
Loans Outstanding at	31/03/2022	10,350
Estimated Loans Outstanding at	31/03/2023	9,919
Forecast Capital Expenditure	2023-2024	14,184
Estimated General Fund Balances	31/03/2023	4,090
	31/03/2024	<u>4,090</u>
Variation		<u>0</u>
Council Tax Requirement	2021-2023	25,614
Council Tax Requirement (equivalent)	2022-2024	<u>27,505</u>
Increase in Council Tax Requirement		<u>1,891</u>
Numbers of staff - FTE's	2021-2023	856
	2022-2024	878

In 2022-2023 Council Tax represents 44.2% of gross revenue expenditure (2022-2023 44.2%)

Amount per head based on total projected population of 1,127,200	£
Budget Requirement	50.75
Revenue Support Grant	(10.79)
Top Up Grant	(9.05)
Business Rate Local Share	(3.03)
Business Rates Under-Indexation Grant	(2.44)
Service Delivery Grant	(0.56)
Collection Fund Net (Surplus)/Deficit	(0.48)

### COUNCIL TAX REQUIREMENT

24.40

Gateshead	Newcastle	North Tyneside	South Tyneside	Sunderland	
55,355	68,667	62,692	39,503	73,619	297,836

**Tyne and Wear Fire and Rescue Authority**

2022-2023				2023-2024		
Gross Expenditure	Gross Income	Net Expenditure		Gross Expenditure	Gross Income	Net Expenditure
£000	£000	£000		£000	£000	£000
55,681	6,444	49,237	Fire Service	59,305	5,757	53,548
2,291	0	2,291	Contingency - Provision	4,266	0	4,266
0	41	(41)	Interest on Balances	0	613	(613)
<b>57,972</b>	<b>6,485</b>	<b>51,487</b>	<b>Budget Requirement</b>	<b>63,571</b>	<b>6,370</b>	<b>57,200</b>
0	11,457	(11,457)	Revenue Support Grant	0	12,162	(12,162)
0	9,263	(9,263)	Top Up Grant	0	10,203	(10,203)
0	3,341	(3,341)	Business Rate Local Share	0	3,415	(3,415)
0	1,589	(1,589)	Business Rates Under-Indexation Grant	0	2,747	(2,747)
0	0	0	Local Council Tax Support Scheme Grant	0	0	0
0	1,072	(1,072)	Service Delivery Grant	0	629	(629)
0	222	(222)	Council Tax Collection Fund Net (Surplus)/Deficit	0	385	(385)
1,071	0	1,071	Business Rates Collection Fund Net (Surplus)/Deficit	0	155	(155)
<b>59,043</b>	<b>33,429</b>	<b>25,614</b>	<b>Council Tax Requirement</b>	<b>63,571</b>	<b>36,066</b>	<b>27,505</b>



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 kilometers 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:

<b>Northumbria Regional Flood and Coastal Committee</b>	<b>2022-2023</b> £000	<b>2023-2024</b> £000
Gross Expenditure	21,272	30,073
Levies Raised	2,494	2,619
<b>Total Council Tax Base</b>	<b>749</b>	<b>759</b>

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 £2,494,462 in 2022-2023 to £2,619,185 for 2023-2024**

**Message from the Office of the Police and Crime Commissioner for Northumbria**

This precept provides the funding increase for Northumbria Police in 2023/24 to give a major boost to neighbourhood policing teams and help protect the force from the impact of significant budget pressures and spiraling inflation.

Raising the precept really isn't an easy decision but as Police Commissioner I feel I have been forced into a corner on this. If Government won't foot the bill, I'm left with turning to local people – those who care about our region being safe and free from crime.

People here in the North East repeatedly tell me they want more police officers out on the streets, in the heart of our local communities, and I'm with them on that. To deliver this, we need more money from somewhere.

To address the challenges facing Northumbria Police I have approved an increase of 125p per month for a Band D property. For the majority of households in Northumbria, those in a Band A property, the increase is 83p per month.

The increase in the precept will provide over £6m in extra funds for 2023/24 which will help deliver a shake-up to neighbourhood policing that will make officers more visible across communities.

The Band D council tax precept for Northumbria will increase from £153.84 to £168.84 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](http://www.northumbria-pcc.gov.uk)

2022 - 2023			2023 - 2024			
Gross Expenditure	Gross Income	Net Expenditure	Service	Gross Expenditure	Gross Income	Net Expenditure
£000	£000	£000		£000	£000	£000
363,594	24,262	339,332	Police General	388,145	40,617	347,528
		<b>339,332</b>	Budget Requirement			<b>347,528</b>
			<b>LESS</b>			
		265,227	Formula Grant			266,147
		3,423	Special Pension Grant			3,423
		6,867	Council Tax Support Grant			6,867
		1,301	Legacy Council Tax Grants			1,301
		-	Local Council Tax Support (COVID-19)			-
		<b>694</b>	Constituent Authorities' Net Surplus/Deficit			905
		<b>61,820</b>	<b>Council Tax Requirement</b>			<b>68,885</b>
		£10,334m	Charge on Newcastle			£11,594m
		£153.84	Band "D" Equivalent Charge			£168.84

Change in Council Tax Requirement between years is attributable to:	£000s
Pay Awards, Inflation, recruitment, budget pressures and other budget adjustments	30,164
Budget reductions & efficiencies	(9,600)
Increase in government grant funding	(920)
Increase in ring-fenced Uplift grant	(4,312)
Increase Council Tax Net Surplus	(211)
Planned use of Earmarked Reserves	(8,056)
	<b>7,065</b>

On 2 November 2018, the boundaries of NECA were changed by the Newcastle upon Tyne, North Tyneside and Northumberland Combined Authority (Establishment and Functions) Order 2018. As a result of these governance changes the boundaries of NECA now cover the Local Authorities of Durham, Gateshead, South Tyneside and Sunderland. NECA and the Newcastle upon Tyne, North Tyneside and Northumberland Combined Authority will work together on a number of areas to support the region, including Transport. The North East Joint Transport Committee (JTC) has been established to exercise the functions of the two Transport Authorities, including the setting of levies and budgets for transport activity.

	<b>2022-23 JTC Transport Budget £000</b>	<b>2023-24 JTC Transport Budget £000</b>
<b>Gross Transport Expenditure</b>		
Tyne Tunnel	32,778	36,553
Transport co-ordination and former ITA	3,163	4,504
Nexus (Grant from JTC*, & External Grants - net of commercial income)	97,533	106,206
Durham (Grant from JTC*)	15,609	16,902
Northumberland (Grant from JTC*)	6,347	6,448
	<u>155,430</u>	<u>170,613</u>
<b>Income</b>		
Tyne Tunnels	<u>(32,780)</u>	<u>(36,141)</u>
	<u>(32,780)</u>	<u>(36,141)</u>
	122,650	134,472
<b>Net Transport Expenditure Reserves:</b>		
Contribution from Tyne Tunnel Reserves	0	(412)
Contribution from Tyne and Wear Transport Reserves	0	(1,108)
Contribution from Nexus Reserves	<u>(5,600)</u>	<u>(7,992)</u>
<b>Expenditure Requirement</b>	<u><b>117,050</b></u>	<u><b>124,960</b></u>
<b>Funded by:</b>		
Tyne and Wear Transport Levy	(65,225)	(67,800)
Durham Transport Levy	(15,619)	(16,912)
Northumberland Transport Levy	(6,357)	(6,458)
Rail Grants and Miscellaneous Grants	<u>(29,849)</u>	<u>(33,790)</u>
<b>Funding agreed by Authority</b>	<u><b>(117,050)</b></u>	<u><b>(124,960)</b></u>

\* The JTC agrees an annual grant to the Tyne & Wear Integrated Transport Executive (Nexus), Durham County Council and Northumberland County Council in respect of revenue support and concessionary travel.

<b>A comparison with previous NECA Transport budget:</b>	<b>£000</b>
Inflation and other cost pressures	15,183
Increased income	(3,361)
Movement on contribution from reserves	(3,912)
	<u><b>7,910</b></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 1st April 2013, authorities keep a proportion of the business rates paid locally. The money, together with revenue from council tax payers, locally generated income and grants from central government, is used to pay for the services provided by local authorities in your area. Further information about the business rates system, may be obtained at: [www.gov.uk/introduction-to-business-rates](http://www.gov.uk/introduction-to-business-rates) and at the website of Newcastle City Council which is normally shown on your rates bill, or by contacting your local authority

**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 ratepayers 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.

**National Non-Domestic Rating Multiplier-** The local authority works out the business rates bill for a property by multiplying the rateable value of the property by the appropriate non-domestic multiplier. There are two multipliers: the standard non-domestic rating multiplier and the small business non-domestic rating multiplier. The Government sets the multipliers for each financial year, except in the City of London where special arrangements apply.

Ratepayers who occupy a property with a rateable value which does not exceed £50,999 (and who are neither entitled to certain other mandatory relief[s] nor liable for unoccupied property rates) will have their bills calculated using the lower small business non-domestic rating multiplier, rather than the standard non-domestic rating multiplier.

Both multipliers for a financial year are based on the previous year's multiplier adjusted to reflect the Consumer Price Index (CPI) inflation figure for the September prior to the billing year, unless a lower multiplier is set by the Government. The current multipliers are shown on the front of your bill.

**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 Office Agency (VOA), an agency of Her Majesty's Revenue and Customs. They compile and maintain a full list of all rateable values, available at [www.gov.uk/voa](http://www.gov.uk/voa) 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 specified in legislation. For the current rating list, this date was set as 1st April 2021.

The VOA may alter the valuation if circumstances change. The ratepayer (and certain others who have an interest in the property) can also check and challenge the valuation shown in the list if they believe it is wrong.

Further information about the grounds on which challenges may be made and the process for doing so can be obtained by contacting the VOA, or by consulting the VOA website: [www.gov.uk/guidance/how-to-check-your-rateable-value-is-correct](http://www.gov.uk/guidance/how-to-check-your-rateable-value-is-correct)

**Revaluations-** All non-domestic property rateable values are reassessed at revaluations. The most recent revaluation took effect from 1st April 2023. Revaluations ensure that business rates bills are up-to-date, more accurately reflect current rental values and relative changes in rents. Frequent revaluations ensure the system continues to be responsive to changing economic conditions.

**Transitional Rate Relief-** At a revaluation, some ratepayers will see reductions or no change in their bill whereas some ratepayers will see increases.

Transitional relief schemes are introduced at each revaluation to help those facing increases. Transitional relief is applied automatically to bills. Further information about transitional arrangements may be obtained from Newcastle City Council or the website [www.gov.uk/introduction-to-business-rates](http://www.gov.uk/introduction-to-business-rates).

**Business Rate Reliefs-** Depending on individual circumstances, a ratepayer may be eligible for a rate relief (i.e. a reduction in your business rates bill). There are a range of available reliefs. Further details are provided below and at [www.gov.uk/introduction-to-business-rates](http://www.gov.uk/introduction-to-business-rates), at the website of Newcastle City Council at [www.newcastle.gov.uk/businessrates](http://www.newcastle.gov.uk/businessrates) or <https://newcastle.gov.uk> or by contacting Newcastle City Council.

**Temporary Reliefs-** Some of the permanent reliefs are set out below but temporary reliefs are often introduced by the Government at a fiscal event. Further detail on current temporary reliefs is available at [www.gov.uk/apply-for-business-rate-relief](http://www.gov.uk/apply-for-business-rate-relief). You should contact your local authority for details on the latest availability of business rates reliefs and advice on whether you may qualify.

**Small Business Rate Relief-** If a ratepayer's sole or main property has a rateable value which does not exceed a set threshold, the ratepayer may receive a percentage reduction in their rates bill for the property of up to a maximum of 100%. The level of reduction will depend on the rateable value of the property. For example eligible properties with a rateable value below a specified lower threshold will receive 100% relief. relief while eligible properties above the lower threshold and below a specified upper threshold may receive partial relief. The relevant thresholds for relief are set by the Government by order and can be obtained from the council or at [www.gov.uk/introduction-to-business-rates](http://www.gov.uk/introduction-to-business-rates).

Generally, these percentage reductions (reliefs) are 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 the limit set by order.

The aggregate rateable value of all the properties mentioned in (b), must also not exceed an amount set by order. For those businesses that take on an additional property which would normally have meant the loss of small business rate relief, they will be allowed to keep that relief for a fixed additional period. Full details on the relevant limits in relation to second properties and the current period for which a ratepayer may continue to receive relief after taking on an additional property can be obtained from your local authority or at [www.gov.uk/introduction-to-business-rates](http://www.gov.uk/introduction-to-business-rates).

Certain changes in circumstances will need to be notified to the local authority by the 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 property falling vacant,

(b) the ratepayer taking up occupation of an additional property, or

(c) 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 local authority.

**Unoccupied Property Rating-** Business rates are generally payable in respect of unoccupied non-domestic property. However, they are generally not payable for the first three months that a property is empty. This is extended to six months in the case of certain industrial premises, whilst certain other properties such as vacant listed buildings are not liable for business rates until they are reoccupied. Full details on exemptions can be obtained from the council or from gov.uk at <https://www.gov.uk/apply-for-business-rate-relief>.

**Local Discounts and Hardship Relief-** Local authorities have a general power to grant discretionary local discounts and to give hardship relief in specific circumstances. Full details can be obtained from Newcastle City Council.

**Subsidy Control-** The new UK subsidy control regime commenced from 4 January 2023. The new regime enables public authorities, including devolved administrations and local authorities, to deliver subsidies that are tailored for local needs. Public authorities giving subsidies must comply with the UK's international subsidy control commitments. The subsidy control legislation provides the framework for a new, UK-wide subsidy control regime. Further information about subsidy control can be found on the gov.uk website at: <https://www.gov.uk/government/collections/subsidy-control-regime>.



**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](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 or company 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 Newcastle City Council is available at [www.newcastle.gov.uk/businessratesbooklet](http://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 telephoning 0191 278 7878.

## How to get in touch about your business rates

### Online

The Council's website is [www.newcastle.gov.uk](http://www.newcastle.gov.uk)

### Email

Send us an email to [business.rates@newcastle.gov.uk](mailto: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

Please use the account reference number shown on the front of your bill.

Is the easiest way to pay business rates.

### By Debit Card or Credit Card

- Online at [www.newcastle.gov.uk/businessrates](http://www.newcastle.gov.uk/businessrates)
- 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](mailto: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, this can be found on the front of your bill.**

## **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

- email [business.rates@newcastle.gov.uk](mailto: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 council tax, business rates and for processing housing benefit claims. Revenues and Benefits may share your information with other Newcastle City Council departments to make sure you are receiving all the reductions, discounts, reliefs and exemptions to which you are entitled. If you are a Your Homes Newcastle tenant we also obtain information collected by them and provide both council tax and benefit information to them.

For further information on Data Protection please phone 0191 211 6500 or email [dataprotection@newcastle.gov.uk](mailto: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](mailto:freedomofinformation@newcastle.gov.uk)

## **Reporting Fraud**

"Fraud costs all taxpayers, if you suspect someone of fraud you can report it (anonymously if you prefer) to the council at [www.newcastle.gov.uk/fraud](http://www.newcastle.gov.uk/fraud)"

"Council tax fraud could be, lying about who lives in a property and/or their circumstances in order to get discounts or reductions, for example, a single person discount, a student exemption or a claim for the Council Tax Support Scheme".

## **National Fraud Initiative**

This authority is under a duty to protect the public funds it administers and to this end may use the information you have provided for the prevention and detection of fraud. It may also share this information with other external bodies responsible for auditing or administering public funds for these purposes.

## **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 council tax or email [revsandbens@newcastle.gov.uk](mailto:revsandbens@newcastle.gov.uk)