



Hull
City Council



A guide to your business rates

(national non-domestic rates) 2023/24

Tel: 01482 300 301
www.hull.gov.uk/business/business-rates



2023 – Building on our Success

The last few years have been particularly challenging with Covid-19 hitting Hull hard socially and economically.

Despite the many challenges, Hull remains a great place to live, work, study and grow a business, a city full of people passionate about the place they call home.

We've got a great quality of life and our young population is rising alongside our economic success as more professionals, families, students, artists and entrepreneurs choose Hull.

We are a city looking proactively to the future with not only a huge renewables manufacturing presence in the city, but an ambitious target to be carbon neutral by 2030.

The recovery is well underway and with significant public and private sector investment underway and planned, the outlook continues to improve.

Hull City Council recognises that businesses are crucial to the local economy, and we are committed to supporting all businesses in Hull. Our team, including experienced advisors and experts, are here to provide business advice and support when you need it most. Please get in touch to see how we can assist.

Our support includes:

Business Support

The Business Support Team provides a single point of contact for anyone seeking support and advice on sources of assistance including grants, raising finance, starting and expanding a business, recruitment, workshop programmes and tailored business advice.

Whether you are a start-up or established business our aim is to ensure that your business prospers in Hull.

Our highly experienced and knowledgeable team of advisors offer access to a comprehensive range of services, including our own funding schemes and those from other partner organisations.

With EU Funded business support programmes coming to an end during 2023, a range of new UK Shared Prosperity funded schemes, programmes, advice, grants and workshops will be available and whilst the business support offer can be confusing, our advisors will support you, signposting to the right programmes, initiatives and departments relevant for your business needs.

For further information contact us via email: business.support@hullcc.gov.uk.

Invest Hull

Our business investment team provides support for plans to locate or expand existing operations in Hull, assembling key staff from across various Council service areas to ensure your project runs smoothly. This includes help with negotiating any consenting processes, such as planning and licensing, access to finance, workforce/ recruitment, and local supply chains. A Key Account Manager will also be allocated, acting as your main point of contact for the project and beyond. For more information visit www.investhull.co.uk

Planning service

The Council pro-actively supports investment and growth in the city through a broad range of planning powers. The Hull Local Plan provides a clear framework for where new development should be located which provides future investors with confidence that their proposals will be supported where such proposals are in accordance with the plan. The Council's planning officers work pro-actively with developers to ensure compliance with the Local Plan and to ensure that proposals contribute positively to the Council's wider priorities and ambitions.

Business newsletter

Hull City Council produces a regular e-newsletter that provides useful information and updates for local businesses on a wide range of subjects, including new initiatives and programmes of support that are taking place in the local area. To subscribe to the newsletter, please email business.support@hullcc.gov.uk

Hull Business Energy Efficiency Scheme (HBEES)

HBEES, as we like to go by, offers a whole host of measures to assist Hull businesses to reduce their energy costs whilst also reducing greenhouse gases. This includes installation of new technologies, access to expertise, advice and grant funding. Businesses accessing support will receive a fully funded energy assessment, undertaken by an energy specialist which will outline the opportunities to make energy efficiency improvements. For more information visit: www.hullbees.co.uk

The Employment Hub

The Employment Hub provides information, advice and guidance on upskilling and

employment funding as well as vacancy support. Upskilling Support Funding can cover 50% of the training costs up to £1,500 per person. Statutory training is ineligible. Employment Growth Grants of up to £2,500 to create permanent posts for apprentices or trainees after three months extended employment. Lifelong Skills for Growth – helps tackle barriers to employment and progression for individuals aged 50 and over, building workforces for SME's and micro businesses.

Business can contact the Employment Hub via email: employmentinclusionsteam@hullcc.gov.uk

Property

The Council has a vast range of commercial property for rent, including industrial units, retail units and managed workspace, ideal for start-up and growing businesses.

Business Intelligence

The Hull data observatory is a free online resource providing a one stop source of interactive intelligence about Hull and its residents.

Access one of our themed profiles, interrogate and customise raw data, or view key local documents, plans and policies – <https://data.hull.gov.uk/>

Youth Enterprise

The Youth Enterprise and Micro Biz Team supports and encourages young people aged 5-21 to become more enterprising, enabling them to develop their enterprising ideas in schools and colleges which is celebrated in Global Entrepreneurship Week. The team also runs youth entrepreneurship programmes which support young people aged 16-29 who want to run their own business. Working with the John Cracknell Youth Enterprise Bank, we can support young entrepreneurs with grants and mentoring. We are always seeking mentors to support our young entrepreneurs. If this is something you are interested in supporting, please get in touch via youth.enterprise@hullcc.gov.uk

Hull Training and Adult Education

As one of the largest training providers in the area, Hull Training and Adult Education has a wide range of vocational training programmes available. So, whether you are looking for an apprenticeship, are an employer seeking a

new member of the team or are looking for a qualification to help you with your next steps we can help.

Contact us on 01482 615 349 or Email: learneradvice@hullcc.gov.uk
Visit our website at www.hcctraining.ac.uk
Follow us on Facebook @HullAdult Education and @hcctraining

Electric Vehicle Charge Points

Thinking about installing electric vehicle charge points for your business? The Office for Zero Emission Vehicles offers grants to SMEs of up to 75% towards the cost of installing electric vehicle charging infrastructure under the Workplace Charging Scheme (WCS). You can get up to £350 per charge point socket installed and up to £500 per parking space enabled with supporting infrastructure. The charge points must be for the exclusive use of fleet or staff vehicles. For more information about the Workplace Charging Scheme (WCS) please visit: <https://www.gov.uk/government/collections/government-grants-for-low-emission-vehicles>.

To access any of our services or speak to one of the Regeneration Support Team, please email business.support@hullcc.gov.uk or call 01482 300 301.

Business Rates Information Explained

The information below explains your business rates bill for 2023-2024. If you have any queries, please call 01482 300 301 to speak to a member of the Business Rates team.

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 Hull City Council.

For more information about the business rates system, visit 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 His Majesty's Revenue and Customs. They draw up and maintain a full list of all non-domestic rateable values, available at their website www.voa.gov.uk. 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 2023, this date was set as 1 April 2021.

The valuation officer may alter the rateable value if circumstances change. The ratepayer (and certain others who have an interest in the property) can check and challenge the valuation shown in the list if they believe it is wrong. The Valuation Office Agency will continue to fulfil their legal obligations to alter rating assessments if new information comes to light indicating the valuation is inaccurate.

More information about the grounds on which challenges 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

Hull City Council 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 this 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 Hull City Council as soon as possible by emailing ndrs@hullcc.gov.uk

Revaluations

All non-domestic property rateable values are reassessed at revaluations. The most recent revaluation took effect from 1 April 2023; revaluations ensure that business rates bills are up to date and more accurately to reflect current rental values and relate to changes in rent. Frequent revaluations ensure the system continues to be responsive to changing economic conditions. At revaluation, some rate payers will see reductions or no change in their bill whereas some rate payers 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 or other reliefs may be obtained by contacting Hull City Council or going to www.gov.uk/introduction-to-businessrates

Revaluation 2026

From the 1 April 2023 the Valuation Office will undertake the next revaluation of business rates in England and Wales. If you receive a request for rent, lease and ownership details from the Valuation Office Agency you should go online and complete the form. It takes less than 30 minutes to make sure your business rates are accurate. You can find out more by visiting the VOA website.

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. In most cases the unoccupied property rate is zero for properties owned by charities and community amateur sports clubs. In addition, there are a few exemptions from the unoccupied property rate. Full details on exemptions can be obtained by contacting Hull 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, Hull City Council has discretion in certain cases to award relief in respect of the unoccupied part. Full details can be obtained by contacting Hull 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 standard 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 £14,999, 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. However, 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.

An application for small business rate relief is usually not required, however the Council may request a new occupier to confirm their eligibility, through an application for this

relief. Where a ratepayer meets the eligibility criteria and has not received the relief they should contact Hull 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 Hull City Council by any ratepayer who is in receipt of relief (other changes will be picked up by Hull City Council). The changes which should be notified are –

- the ratepayer taking up occupation of an additional property, and
- 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 Registered Community Amateur Sports Club (CASC) Relief

Registered charities and CASC's are entitled to 80% relief where the property is occupied by the charity or 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). Hull City Council has discretion to give further relief on the remaining bill. Full details can be obtained by contacting Hull City Council.

Retail Relief

The Government announced in the Autumn budget on the 17 November 2022 that it will extend the business rates relief scheme for retail, hospitality and leisure properties for 2023/2024.

This relief will be applied after mandatory and other discretionary reliefs have been applied. Hull City Council will automatically apply the discount where possible using information already held. If the relief has not been applied and is not shown on your bill and you believe your business/premises are eligible please contact the Council at ndrsr@hullcc.gov.uk

The 2023/24 Retail, Hospitality and Leisure Business Rates Relief scheme will provide eligible, occupied, retail, hospitality and leisure

properties with a 75% relief, up to a cash cap limit of £110,000 per business.

Businesses can opt out of the retail relief for each eligible property anytime up to the 30 April 2024. Once your business has opted out of this relief you cannot withdraw your refusal for either all or part of the financial year. To opt out of the retail relief scheme please contact the Council at ndrsr@hullcc.gov.uk

Enterprise Zone Relief

If you are located within an Enterprise Zone, you may be able to get Enterprise Zone relief on your business rates. This scheme ended on 31 March 2021 but backdated applications can be accepted.

Enterprise zone relief is subject to State Subsidy Allowances (formerly State Aid rules).

To establish whether you are eligible to receive Enterprise Zone Relief, please contact Hull City Council at ndrsr@hullcc.gov.uk.

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 until 31 March 2025, 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 Subsidy Allowances. 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.

Public Lavatories Relief

In 2021 the Non-Domestic Rating (Public Lavatories) Bill came into force which gives public lavatories 100% relief from business rates.

The relief will not apply to toilets of a larger unit of rateable property (a "hereditament"), for example, toilets in public libraries. It amends Part 3 of the Local Government Finance Act 1988 to ensure that, in relation to an eligible hereditament which consists wholly or mainly of a public lavatory, the chargeable amount will be zero. This provides, in effect, a 100% mandatory relief for eligible public lavatories in England and Wales.

Hull City Council will automatically apply the relief where possible using the information already held.

Freeports

On the 3 March 2021 the Chancellor of the Exchequer announced that the Humber was to gain Freeport status. Business rates relief will be available to eligible business within Freeport tax sites in England, once designated. Relief will be available to all new businesses, and certain existing businesses where they expand. Relief will apply for five years from the point at which each beneficiary first receives relief.

To establish whether you are eligible to receive Freeport Zone relief, please contact Hull City Council at ndrsr@hullcc.gov.uk

Local Discounts

Hull City Council can, under exceptional circumstances, grant discretionary local discounts under the Localism Act 2012, however the full cost of this relief is borne by the Council Taxpayers. Full details can be obtained by contacting Hull City Council.

State Subsidy (formerly State Aid)

EU State aid rules no longer apply to subsidies granted in the UK following the end of the transition period, which ended on 31 December 2020. This does not impact the limited circumstances in which State aid rules still apply under the Withdrawal Agreement, specifically Article 10 of the Northern Ireland Protocol.

The United Kingdom remains bound by its international commitments, including subsidy obligations set out in the Trade and Cooperation Agreement (TCA) with the EU.

On Thursday 4 March 2021 new subsidy allowances were established for the COVID-19 business grants schemes, based on the principles set out in Article 3.4 of the TCA.

More information on Subsidy Allowance can be found on our website at Subsidy Allowance: www.hull.gov.uk/business/business-rates/subsidy-allowance

Hardship Relief

Hull City Council has discretion to give relief in specific circumstances. Full details can be obtained from Hull 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.

My Business Rates

My Business Rates can be used to manage your business rates accounts. To register for My Business Rates please visit our website www.hull.gov.uk

- check your balance and payments
- make payments
- set up a direct debit online
- change your payment method or date
- check if any reliefs or discounts are being applied
- tell us about any changes to your business - such as moving address
- apply for relief or an exemption
- request copies of bills
- apply for a refund (where applicable)
- raise a general query

Information Supplied with Demand Notices

Information relating to the relevant and previous financial years regarding the gross expenditure of the local authority is available at www.hull.gov.uk. Hard copies are available on request; please call 01482 300 301.

Contact us

Call: 01482 300 301

You can call the dedicated business line and speak to an advisor regarding:

- business rates
- licences/permits
- health and safety advice

Further information and advice for new and existing businesses including startup information, inward-investment, business grants/loans, employing staff and redundancy support.

Opening Times

The dedicated business service is open:

- Monday to Saturday: 9am to 5pm
Email: ndrsr@hullcc.gov.uk
- Post: Business Rates, Hull City Council, PO Box 15, HU1 2AB

Further Information

To find out more about your Business Rates or about how Council Tax is spent.

- **Business Rates**
www.hull.gov.uk/business/business-rates
- **Council Tax**
www.hull.gov.uk/counciltax

If you don't tell us, we don't know

- Want a say in how your business rates are spent?
- Want a say in where investment is focused?
- Want to hear about funding for your business?
- Want to influence policy and decisions that affect your business?
- Want free access to customer insight and business intelligence?
- Then, sign up to the Enterprise Research Panel

No meetings – just 10 minutes a few times a year

Confidential and anonymous.

www.hull.gov.uk/enterprisepanel or
email Insight@hullcc.gov.uk



Enterprise research panel

...the easiest way to have your say and shape the future:

- Tell us what you think about things that affect you, your family, your neighbourhood and the local area
- Tell us what you think about local services
- There are no meetings, and we will send regular surveys straight to you
- Join thousands of other local people who influence local decisions and take part in important local and national research
- Great prizes to be won

All responses are confidential and anonymous, and we will never share your details.

Email: panel@hullcc.gov.uk or

Visit: www.hull.gov.uk/haveyoursay

and complete the latest People's Panel survey

Text: "Panel" to 60030 and include your request.

The People's Panel, The People's Panel Vox Pop and the Enterprise Panel are managed by Hull City Council.



people's panel

This document can be made available in other formats (large print, audio and Braille) and different community languages. Please telephone 01482 300 300.