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| When to Pay |

### Pay by Instalments

Ratepayers can pay in 10 or 12 monthly instalments on the 15th of each month, or by Direct Debit on 3rd, 15th or 24th of each month. For bills issued after April, instalments start in the month following issue. Failure to pay instalments on time could result in the full balance becoming due immediately.

### Penalties for Non-Payment

If rates remain outstanding 14 days after issue of an arrears letter, we may apply for a Summary Warrant. In this instance, the full amount outstanding will become payable, together with a penalty of 10% of amount due. If unpaid, this may result in legal proceedings against you to recover the debt.

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| How to Pay |

### Direct Debit

**DIRECT**

**Debit**

Complete a mandate online at www.dundeecity.gov.uk/ndr-dd. Alternatively download a mandate at www.dundeecity.gov.uk/ndr-ddform and return it to the address overleaf along with your next payment.

### Online

Log onto https://www.dundeecity.gov.uk/payments and choose Non-Domestic Rates. Use account number

### Electronic Banking / Bank transfers /Standing Order

Sort code: 83-50-00 Account number: 00658059. Quote account reference as your payment reference.



 A 24-hour automated payment line is available by dialling 0845 6026943 *(Calls cost 5p per minute plus your providers access charge)*

 You will need to quote account reference and have a credit/debit card when you call.

*Further information on how to pay your non-domestic rates can be found at* ***www.dundeecity.gov.uk/ndr/waystopay***

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| Reliefs  |

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### Small Business Bonus Scheme (SBBS) for 2024/25

For ratepayers of single properties, the percentage relief is based on the rateable value (RV) as follows:

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| * RV up to £12,000 - 100%
 | * RV £12,001 to £15,000 – Taper 100% to 25%
 | * RV £15,001 to £20,000 – Taper 25% to 0%
 |

For ratepayers of multiple properties with a combined RV less than £12,000, 100% relief will apply for each property.

For ratepayers of multiple properties with a combined RV of between £12,001 and £35,000, 25% relief will apply for properties with an RV of £15,000 or less ***and/or*** a taper of 25%-0% for each property with a RV of between £15,001 and £20,000.

The following are excluded from SBBS: unoccupied/empty properties, car parking spaces, properties used for betting, payday lending or displaying advertising.

### Other Reliefs include

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| * Charitable Relief
* Disability Relief
 | * Fresh Start Relief
* New and Improved Properties Relief
 | * Sports Clubs Relief
* Transitional Relief
 | * Parks Relief
* Empty Property Relief
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For more details and a full list of reliefs and reductions visit **www.dundeecity.gov.uk/ndr.** All reliefs are subject to an application submission and qualifying criteria being met

### Reliefs and Subsidy Control

Certain reliefs are awarded as Minimal Financial Assistance (MFA) subsidy under the Subsidy Control Act 2022. Where this is the case the application form will detail the additional criteria required from you. If you are awarded such a relief the MFA offered is the amount of relief shown on your Bill. A written record must be kept for at least three years beginning with the date on which the MFA was given. This is to enable you to respond to future requests on how much MFA you have received and whether you have reached the cumulative threshold

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| **Rateable Value and Notifying Changes** |  | **Appeals and Queries** |

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| Rateable values are reviewed to reflect changes in the property market - this is called revaluation. The most recent revaluation in Scotland was 1 April 2023. The amount you pay in non-domestic rates is based on the rateable value the assessor has placed on your property. The rateable value is then multiplied by the national rate poundage (including a supplement if rateable value exceeds £51,000) to produce the non-domestic rates you will pay. If you sell your property, move into or out of a commercial property, please contact us immediately by email or phone in order to amend your liability. Information we need will include names of parties vacating or taking over the property, relevant dates of your occupation and lease, any sales settlement dates and any details regarding solicitors involved in transaction. | Enquiries, or updates of changes, relating to your property’s rateable value should be raised with your local Assessor - Tayside Valuation Joint Board, Floor 1, William Wallace House, Orchard Loan, Orchardbank Business Park, FORFAR DD8 1WH Tel: 01307 499910Communication regarding this bill, or non- valuation appeals against any non-domestic rates charge, should be made in writing to Executive Director of Corporate Services, Non-Domestic Rates, 50 North Lindsay Street, Dundee DD1 1NNAppeals must be lodged within 6 weeks of the date of issue.**Rates are still required to be paid in full, pending settlement of an appeal.**  |

**This authority has a duty to protect the public funds it administers and may use the information you have provided for the detection and recovery of debt. It may also share this information with other bodies responsible for auditing or administering public funds. For further information refer to our website www.dundeecity.gov.uk/privacy**

**Executive Director of Corporate Services, Non-Domestic Rates, 50 North Lindsay Street, Dundee DD1 1NN**

 **Telephone: (01382) 431203 Email: ndr.sl@dundeecity.gov.uk Website: www.dundeecity.gov.uk**