



City of Westminster

Council Tax & NNDR (Business Rates) - Change of Circumstance

It is important that you advise the City Council of any changes in your circumstances that affect your Council Tax or NNDR liability. The following are examples of changes of circumstances that would affect your liability:

Council Tax

- If you move address
- If you believe that you are entitled to a discount or exemption
- If you believe that you are no longer entitled to a discount or exemption
- If the Valuation Officer (Executive agency HM Revenue and Customs) amends the band of your property
- If your property changes from empty to occupied (or vice versa)

You can also notify us of changes via our website:
www.westminster.gov.uk/council-tax

NNDR

- If you move address
- If you believe that you are entitled to a NNDR allowance (e.g. Mandatory / Discretionary Relief)
- If you believe that you are no longer entitled to a NNDR allowance
- If the Valuation Officer (Executive agency of HM Revenue and Customs) amends your rateable value
- If your property changes from empty to occupied (or vice versa)

You can also notify us of changes via our website:
www.westminster.gov.uk/businesses

The City Council will re-calculate your liability on receipt of your notification and re-issue you with an amended bill.

If the change of circumstance results in your Council Tax / NNDR Liability being overpaid, the City Council will issue you with a credit bill and a refund request form. If you vacate your property, it is important that you provide the City Council with a forwarding address, in order that the City Council can forward your credit bill and refund request form to the correct address. If you believe that you may be entitled to a refund of Council Tax or NNDR, please contact the City Council at the following addresses:

Westminster City Council
Council Tax Department
PO Box 165
Erith DA8 9DW

Email: westminster.counciltax1@secure.capita.co.uk

Westminster City Council
Business Rates Department
PO Box 187
Erith DA8 9EY

Email: westminster.nndr@secure.capita.co.uk

Executive Director of Finance & Resources
Westminster City Council
64 Victoria Street, London SW1E 6QP

Date: 25 January 2024