



## BUSINESS RATES

### Non-domestic business rates

#### Who has to pay non-domestic rates?

The occupier of a non-domestic property normally pays rates - usually this is the owner-occupier or tenant. If a property is empty, the owner or tenant may pay a reduced rate.

#### What is a non-domestic property?

Non-domestic properties are properties such as shops, offices, warehouses, factories and any other property that is not classed as domestic property. In some cases, properties may be used for both domestic and non-domestic use (for example a guest house or hotel) in which case both council tax and non-domestic rates will be charged. It is the Assessor who determines the classification of properties as domestic and non-domestic.

#### What if I work from home?

If you work from home, you may be liable for non-domestic rates on the part of the property used for work and you will be liable for council tax for the rest of the property (although your property's valuation band may change). It will depend on the circumstances of each case and you should ask your local assessor for advice. See 'Useful addresses' section at the end of this fact sheet for contact details.

#### Are any non-domestic properties exempt from non-domestic rates?

- Some types of property are exempt from entry in the valuation roll. This means that these properties are not liable to pay non-domestic rates.

#### How much will I have to pay?

Councils are responsible for issuing rates bills to the occupiers of non-domestic properties in their local authority valuation area. Non-domestic rates are levied on the basis of a national poundage rate multiplied by the rateable value of the property you occupy.

#### Information

##### When does the poundage rate change?

The national poundage rate is set annually by the Scottish Ministers and covers the period 1 April to 31 March.

#### How often do revaluations take place and why do we have them?

A revaluation of non-domestic subjects in Scotland is carried out every five years by the Scottish Assessors.

#### Remember

A revaluation of non-domestic subjects in Scotland is carried out every five years by the Scottish Assessors. **The next non-domestic rates revaluation is planned to take effect from 1 April 2015.**

#### What about the change in the poundage rate following a revaluation?

Following a revaluation the poundage rate may be lowered or raised depending upon the overall rise or fall in rateable values between revaluation periods.

## Paying your bill

### When will I get my bill?

You will normally receive your bill from your local council in March or April. It will tell you the amount you have to pay in the coming year and how the council has worked out that amount. Rates are normally payable in 10 instalments commencing in May and ending in February. However, your council may offer alternative payment arrangements.

### Do I qualify for any other relief?

There are a number of rate reliefs available. We can only explain them briefly here. Further information on rate reliefs can be found within the non-domestic rates section of the Scottish Government website

[www.scotland.gov.uk/businessrates](http://www.scotland.gov.uk/businessrates).

If you think you may qualify for any of these rate reliefs, you should contact your local council's finance department.

## Small business bonus scheme

From **1 April 2010**, if you are a rate payer who occupies, or is entitled to occupy, one or more non-domestic properties which have a combined rateable value of **£25,000 or less** then you may be eligible for a discount of between 25% and 100% on the rate poundage. Further information on the Small Business Bonus Scheme is explained in the Small Business Bonus Scheme 2009/2010 leaflet which can be found within the non-domestic rates section of the local government website. <http://www.scotland.gov.uk>

## Advice

The Small Business Bonus Scheme has replaced the former Small Business Rates Relief Scheme, which operated until **31 March 2008**.

### Property empty and unused.

The Empty Property Relief scheme grants 100% mandatory rates relief to properties which are empty for the first 3 months and 50% discount thereafter. However, for some properties such as industrial and listed buildings and properties with rateable value of less than **£1,700** there are no rates to pay even after the first three months.

### Part of your property is not being used and is completely unoccupied for a short time.

Your local council may consider giving you relief, if they decide you are entitled to it, and reduce the payment on the part of your property that is clearly unoccupied and beyond use for a short period of time. Your local council can choose to ask the assessor to divide the current rateable value between the parts of the property that are occupied and those which are not occupied. If your application for this rate relief is successful, you will pay full rates on the occupied part of the property and 50% in respect of the unoccupied part.

## Charities

Where your organisation is a registered charity, listed on the register maintained by the Office of the Scottish Charity Regulator (OSCR) and the property occupied by your organisation is used 'wholly or mainly for charitable purposes', you may be entitled to 80% mandatory rates relief.

## Remember

In some cases councils have discretionary powers to grant up to 100% rate relief. **Phone us for advice.**

## Severe hardship relief:

If you are suffering severed hardship and you cannot pay your non-domestic rates bill, you should contact your local council. Your local council may decide to give you up to 100% rates relief - the decision is up to them. They normally only do this in extreme cases of hardship, for businesses which are particularly important to the local community and where a one off assistance will resolve the difficulties. This takes account of the fact that local council tax payers will cover part of the cost of the relief. Any decision to grant hardship relief by the local council has to comply with State Aid rules. State Aid rules allow for the granting of public sector assistance of up to €200,000 (approximately **£175,000**) over a rolling 3 year period (the de minimis limit for State Aid).

## Disabled person's relief:

Up to 100% rates relief may be available if:

- residential accommodation is provided for the care or aftercare of people who are ill;
- facilities are provided for the training of people;
- welfare services or workshops for disabled persons are provided.

## Rateable values and appeals

### What is a rateable value?

Apart from properties which are exempt from valuation, each non-domestic property has a rateable value. The assessors set the rateable values. In carrying out this function, the assessors are entirely independent of both local and central government and reach decisions on

rateable value in accordance with applicable statute and case law.

The rateable value broadly represents the yearly rent the property could have been let for on the open market on a particular date.

My rateable value is nothing like the rent I pay.

The rateable value is the assessor's assessment of what your property would fetch in rent if it was available on the open market on a particular date. It may be different from the rent you pay for a number of reasons, for example, your own rent may have been set at a different time.

I have received a form from my local assessor asking lots of questions about my property. What is this?

Your local assessor's office may send you a form to fill in. The assessor uses the information you give on this form to help him value your property and others. Assessors can send you a form at any time, but they are most likely to send you one during the run-up to a revaluation.



### Warning

By law, if you receive a form you must fill it in and return it to the assessor. If you do not, you may incur a penalty.

The information you give the assessor on the form will help to make sure that the valuation of your property, and other similar properties, is accurate, and that your rates bill is correct. This may avoid the need to appeal later on.

How can I find out what my rateable value is?

Your rateable value will be shown on your business rates bill. You can also find out your rateable value from any of the following:

- your local assessor's office (see 'Useful address' section for contact details);
- online, using the Scottish Assessors Association portal: [www.saa.gov.uk](http://www.saa.gov.uk);
- your local library (some areas);
- your rating advisor (if you have one).

### What if I think my rateable value is wrong?

If you think your rateable value is wrong, you can appeal. Before appealing you may, if you wish, contact the assessor's office to discuss your valuation informally.

### Should I employ a rating advisor?

Please take care if you are considering seeking independent advice on valuation matters. Members of the Royal Institution of Chartered Surveyors (RICS) and the Institute of Revenues, Rating & Valuation (IRRV) have produced information on combating 'cowboy' business rates advisors and are regulated by rules of professional conduct designed to protect the public from malpractice and are required to hold adequate professional indemnity insurance.

Rating and consultancy is a specialist service provided by some members of RICS and the IRRV. Membership of the Rating Surveyors Association (RSA) is restricted to members of the RICS with a minimum of 5 years experience. These bodies have agreed a Rating Consultancy Code of Practice which set the standards which a member should follow in relation to handling a non-domestic valuation appeal. Further information can be obtained by telephoning 0870 333 1600.

### What if I can't afford to pay my bill if I think it is wrong?

If you feel you cannot pay the bill or any of the instalments, or if you think the bill is wrong for any reason, you should contact your council straight away (but you should still continue to

make your payments). If you are having problems the council may be able to help by changing the amount and dates of your payments.

### Remember

You should contact your council straight away if you think your bill is wrong but you must continue to make your payments.

### What if you are in arrears?

In the early stages you should contact your local authority and make an arrangement to pay back the arrears. Business rates should be treated as a priority debt and you should use our self-help pack, 'Dealing with your business debts' to help you work out what you are able to offer. If you are continuing to trade, you will have to keep making payments for your ongoing bill, along with an amount towards the arrears.

### What happens if I do not pay my bill?

If you miss a payment, you will be sent a reminder notice giving you seven days to bring it up to date. If you do not do this or fail to pay after a second reminder, you will lose your right to pay in instalments and be asked to pay your bill for the entire year. If you still do not pay, the local authority will take the following action.

### Summary warrant

If you don't keep to any payment arrangement you make with the council they will ask the sheriff court to issue a summary warrant for the full amount they say you owe, plus a 10% surcharge. The summary warrant will state that you are due to pay your business rates and have not paid. The court must issue the summary warrant. Although the council will have served an earlier notice demanding payment, you do not receive advance notice of the application for a summary warrant.

It is considered by a sheriff without a hearing who relies on the information supplied and there is therefore no opportunity to challenge its award. If you receive a summary warrant and you think that either:

- the council have not gone through the proper procedures;
- you have paid the amount owed;
- the amount has been incorrectly calculated;
- the name on the application for the summary warrant is wrong;

seek legal advice from a solicitor. It is very difficult to have a summary warrant reduced i.e. withdrawn, but it may be possible to negotiate a settlement if the council accept their error.

## Methods of enforcement

There are several methods of enforcement that creditors may use.

### Bankruptcy, trust deeds and administration orders

Where a summary warrant has been obtained, the council can commence bankruptcy (sole trader/partnership) or company winding up proceedings if the debt is £3,000 or more: or apply for a joint petition with other creditors provided the combined debts are at least £3,000. If this is threatened, phone us for advice.

### Bank arrestment

If you have money in a bank, building society or a credit union account your local authority can arrest the money to repay what you owe.

Your local authority will ask a sheriff officer to serve an arrestment on your bank. The money in your account at that time will be frozen and removed. You cannot withdraw that money or use it to make other payments such as standing orders or direct debit payments.



### Warning

All the money in your account is frozen at the time of service, even if it is more than the total amount that you owe.

Your local authority does not get the money straight away. They have to ask the court to instruct your bank, building society or credit union to release the money that you actually owe, plus any costs of the court action. Only then will any surplus funds be released for your use.

If you give permission to your bank, building society or credit union to release the amount that you owe, the matter will be dealt with more quickly and you can avoid paying the additional costs of further court action.

### Other arrestment's

Bank arrestment is not the only form of arrestment. Your local authority can arrest items in the hands of a third party, for example, goods held in storage or within a warehouse. They can arrest other things such as your rights under life assurance policies.

### Arrestment of earnings

If you are no longer trading and now working, your employer may receive an arrestment schedule from your creditor instructing them to make regular deductions from your wages to repay the debt owed. Your creditors must have sent you a charge for payment and the Debt Advice and Information package before they issue the arrestment schedule. The deductions are taken off your wages every pay day in the same way that tax is deducted and continue until all the debt is paid.

You could have more than one creditor arrest your wages at the same time. There is a maximum amount based on your earnings level,

which can be deducted on each pay day. This amount will be shared amongst your creditors if you have more than one arrestment.

## Sheriff's officers

Once the court grants a summary warrant, the local authority are likely to use sheriff officers to try and recover the debt. They can attend your business, home or anywhere that they believe your goods are held to try and recover the debt

### **ADVICE**

You can complain to the court about a sheriff officer, see the section on 'How to question actions of sheriff officers'.

## Attachment

The council can ask sheriff officers to visit your business premises and take goods, which may be sold to pay off your debt. If you are a sole trader or in a partnership then the council can apply for an Exceptional Attachment Order (EAO) and if one is awarded, they can also visit your home.

An attachment is the term used for seizure of moveable goods to be taken and sold at auction. There is now a clear distinction between the seizure of property from outside your home, (i.e. non-domestic) now known as an attachment, and the more limited right to apply for any order to gain entry to your home for seizure of domestic property, now known as an Exceptional Attachment Order (EAO).

In the case of an attachment, your creditor needs to serve a debt advice pack on you. This has to be in the form designated by the Scottish Executive. It will explain your rights and give you details of who to get advice.

This can be delivered by the sheriff's officers when they visit your premises to carry out an attachment. The sheriff's officers can enter any of your business premises. They cannot enter your home to enforce an attachment. They can go into a garage or outhouse.

Sheriff's officers cannot attach:

- any vehicle you reasonably require up to the value of £1,000;
- a mobile home if it is your only or main residence;
- any tools or other equipment reasonably required for the purpose of keeping your garden or yard in good order.

Where your car has been attached because it is valued at more than £1,000 there is a provision to apply to have a sale within 14 days and for you to be given back £1,000 to buy a second hand replacement.

### **Advice**

**Phone us for advice** on the best way to protect your property if the sheriff's officer attaches something which is normally exempt from an attachment. You must get advice immediately. You may have to apply to court to challenge the validity of the attachment. **You need to do this within 14 days.** If you think something has been undervalued, you can apply to the court at any time before the auction but you will need to get advice on this.

## Exceptional attachment orders

An exceptional attachment order, (EAO) is the form of diligence which creditors can try to use where they think that you have property in your home that is valuable enough for them to try and attach and sell at auction. This is now intended to be an action of last resort by a creditor.

Unlike attachment for non-domestic property, the creditor has to apply to the sheriff court for an EAO. Before granting an EAO a sheriff will have to consider a number of factors including:

- whether you have already received money advice;
- any agreement between you and the local authority for the settlement of the debt;
- any declaration or representation you have made to the court about your assets, their value and your overall financial circumstances;
- whether the creditor tried to recover the debt by other means including an arrestment and action of forthcoming and/or an earnings arrestment;
- is there a reasonable prospect that the amount obtained at an auction of your non-essential assets would equal the expenses of the attachment plus £100?
- is it reasonable in all the circumstances to grant the exceptional attachment order?

If the sheriff makes an EAO, a sheriff's officer will visit your home and attach articles to the value of the debt plus expenses. The sheriff's officer will value items on the basis of what they are worth on the open market.

Sheriff Officers cannot use an EAO to attach:

- basic items needed for family life including clothes, work tools, essential furniture, housekeeping equipment, children's toys and bedding, a home computer, radio, microwave, TV or telephone;
- rented or hire purchase goods which are still being paid off. It is best to provide evidence, such as a copy agreement;
- other people's property i.e. anything belonging to a child, family member or neighbour. You need to show proof. The owner can tell the sheriff's officer that the

item belongs to them and provide written evidence

### Information

In implementing an EAO, a sheriff's officer should not attach any articles (to a value of £150) which are likely to be of sentimental value to you, e.g. a wedding ring. **Phone us for advice and act quickly.** You only have **7 days** to challenge what a sheriff's officer had done to implement an EAO.

## Sale of attached goods

Sales can usually be stopped before they go ahead. Even after an attachment (of either non-domestic or domestic goods) you may be able to prevent a sale by coming to an agreement for repayment. For example, you could get a time to pay order if you haven't had one before.

### Fact sheet

We have a fact sheet on 'Time to pay orders' which may be of assistance to you. **Phone Business Debtline on 0800 197 6062.**

The sale will not take place in your home. Instead, goods will be taken to an auction room. You must be given the chance to buy the goods back at the appraised value before the sale (i.e. the value set by the sheriff's officer). If they lend you the goods back they remain their property and they cannot be re-attached for your debt.

### Information

You may still be able to make an arrangement to pay and may be able to obtain a time to pay direction or order under **'Bankruptcy and Diligence (Scotland) Act 2007 [asp3] [part 12] Summary Warrants, Time to Pay and Charges to Pay, Time to Pay Directions and Time to Pay Orders.**

## Remember

If the sheriff's officers are unable to recover sufficient goods to cover the debt, then they will usually refer the matter back to the council who will then consider other methods of enforcement.

## How do I stop an attachment

You can try to make an arrangement to pay the debt back at a rate that you can afford. You can offer the money directly to the sheriff's officers, although it is easier to get them to accept an offer if they have not gained entry in to your home or business.

## How to question the actions of Sheriff's officers

You may be able to question sheriff's officer charges. The amounts they are allowed to charge are set out below. You are entitled to make a written request for a full breakdown of the fees and can complain in writing if you feel you have been charged too much.

The work carried out by Sheriff's officers is regulated by the Court of Session which agrees their training, qualifications and conduct in exercising their official functions. In addition, sheriff officers are accountable to the local sheriff principal who has the power to appoint an inspector to assess the work of a sheriff officer. Where the investigation suggests that there may have been misconduct, any disciplinary proceedings must be taken in court. Where the sheriff principal is satisfied that there has been misconduct, s/he may fine, censure or remove the officer from office. The sheriff principal can be contacted through the sheriff clerk at the local sheriff court.

## Information

A complaint can also be made to the 'Society of Messengers-at-Arms and Sherriff Officers'. It provides a service for the whole of Scotland. It has its own disciplinary procedures but often handles complaints from the Sheriff Principal's office. See 'Useful addresses' section for details.

## Useful addresses

### Society of Messengers-at-Arms and Sheriff Officers

11 Alva Street  
Edinburgh  
EH2 4PH

**Tel: 0131 225 9110**

Fax: 0131 220 3468

**Email:** [admin@smaso.ednet.co.uk](mailto:admin@smaso.ednet.co.uk)

A schedule of sheriff officer's fees can be found below or by clicking on the link:

[http://www.opsi.gov.uk/legislation/scotland/ssi2008/pdf/ssi\\_20080430\\_en.pdf](http://www.opsi.gov.uk/legislation/scotland/ssi2008/pdf/ssi_20080430_en.pdf)

### Scottish Assessors

Details about rateable values of non-domestic subjects in Scotland can be found on the Scottish Assessors portal:

[www.saa.gov.uk](http://www.saa.gov.uk)

### Local Council

If you have any questions about your rates bill excluding the rateable value figure which is obtained from your local assessor or from the website [www.saa.gov.uk](http://www.saa.gov.uk) or whether you might be eligible for some form of rate relief, you should contact your local council. Contact details are available here. If telephoning the council you ask for the business rates section.

### Business Debtline

**Freephone: 0800 197 6026**

[www.bdl.org.uk](http://www.bdl.org.uk)

**Remember: You can always contact us for advice about any difficulty you have in dealing with your debts.**

**Freephone 0800 197 6026 Website [www.bdl.org.uk](http://www.bdl.org.uk)**

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## SCHEDULE

Paragraph 2(1)

### TABLE OF FEES

<i>Item</i>	<i>Column A</i>			<i>Column B</i>		
	<i>Band 1</i>	<i>Band 2</i>	<i>Band 3</i>	<i>Band 1</i>	<i>Band 2</i>	<i>Band 3</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
<i>1. Service or intimation of a document</i>						
<i>(a) Service</i>						
<i>(i) each person at a different address</i>	28.85	44.50	57.65	47.10	69.35	90.40
<i>(ii) each additional person at the same address or additional copy required to be served or intimated under the Act of 1987 and the Act of 2002</i>	9.65	9.65	9.65	15.70	15.70	15.70
<i>(b) Postal service</i>	13.60	13.60	13.60	23.00	23.00	23.00
<i>(c) Postal diligence</i>	21.10	21.10	21.10	34.65	34.65	34.65
<i>2. Interdicts (including non-harassment orders under the Protection from Harassment Act 1997 and antisocial behaviour orders under the Antisocial Behaviour etc. (Scotland) Act 2004)</i>						
<i>(a) Interdict only</i>						
<i>(i) each person at a different address</i>				129.70	129.70	129.70
<i>(ii) each additional person at the same address</i>				28.55	28.55	28.55
<i>(b) Interdict and service</i>						
<i>(i) each person at a different address</i>				145.70	145.70	145.70
<i>(ii) each additional person at the same address</i>				44.40	44.40	44.40
<i>3. Attachments</i>						
<i>(a) Serving notice of entry</i>	6.35	6.35	6.35	9.80	9.80	9.80
<i>(b) Arranging attachment and endeavouring but being unable to execute the same for whatever reason</i>	50.20	50.20	50.20	73.45	73.45	73.45
<i>(c) Arranging and</i>						

<i>Item</i>	<i>Column A</i>			<i>Column B</i>		
	<i>Band 1</i>	<i>Band 2</i>	<i>Band 3</i>	<i>Band 1</i>	<i>Band 2</i>	<i>Band 3</i>
	£	£	£	£	£	£
executing attachment where appraised value is –						
(i) £605 or under	86.00	86.00	86.00	86.00	86.00	86.00
(ii) over £605 and up to £2,431	133.35	133.35	133.35	133.35	133.35	133.35
(iii) over £2,431 and up to £24,493 – 10% of the appraised value						
(iv) over £24,493 and up to £122,453 – 10% of the first £24,493, 5% thereafter						
(v) over £122,453 – 10% of the first £24,493, 5% thereafter up to £122,453 and 1% thereafter						
(d) Reporting attachment	8.20	8.20	8.20	8.20	8.20	8.20
<b>4. Attachment of motor vehicles, heavy plant or machinery</b>						
(a) Arranging and executing attachment where appraised value is –						
(i) £605 or under	86.00	86.00	86.00	86.00	86.00	86.00
(ii) over £605 and up to £2,690	133.35	133.35	133.35	133.35	133.35	133.35
(iii) over £2,690 and up to £122,453 – 5% of the appraised value						
(iv) over £122,453 – 5% of the first £122,453 and 1% thereafter						
(b) Reporting attachment	8.20	8.20	8.20	8.20	8.20	8.20
<b>5. Sequestrations for rent, poinding of ground</b>						
(a) Arranging for the sequestration or poinding of the ground and endeavouring but being unable to execute same for whatever reason	46.75	46.75	46.75	70.20	70.20	70.20
(b) Arranging and effecting sequestration where the						

<i>Item</i>	<i>Column A</i>			<i>Column B</i>		
	<i>Band 1</i> £	<i>Band 2</i> £	<i>Band 3</i> £	<i>Band 1</i> £	<i>Band 2</i> £	<i>Band 3</i> £
appraised value is –						
(i) £605 or under	82.60	82.60	82.60			
(ii) over £605 and up to £2,431	129.70	129.70	129.70			
(iii) over £2,431 as 3(c)(iii) above						
(c) Arranging and effecting ordinary sequestrations or poinding of the ground				129.70	129.70	129.70
(d) Service – as in item 1(a) or (b) above, as the case may be						
<b>6. Auctions</b>						
(a) (i) Arranging auction, preparing advertisement and giving public notice	21.30	21.30	21.30	21.30	21.30	21.30
(ii) Intimating the place and date of auction and if necessary the date of removal of attached effects – as in items 1(a) or (b) above, as the case may be						
(b) (i) Officer and witness attending auction but auction not executed for whatever reason	46.75	46.75	46.75	70.20	70.20	70.20
(ii) Officer and witness attending auction	129.70	129.70	129.70	129.70	129.70	129.70
<b>7. Ejections</b>						
(a) Arranging ejection	46.75	46.75	46.75	70.20	70.20	70.20
(b) Arranging and executing ejection	96.05	96.05	96.05	109.00	109.00	109.00
<b>8. Taking possession of effects</b>						
(a) Arranging possession	46.75	46.75	46.75	70.20	70.20	70.20
(b) Arranging and effecting possession	96.05	96.05	96.05	129.70	129.70	129.70
<b>9. Apprehensions</b>						
(a) Arranging apprehension				70.20	70.20	70.20
(b) Arranging and apprehending				129.70	129.70	129.70
<b>10. Taking possession of a child</b>						
(a) Arranging to take possession				70.20	70.20	70.20
(b) Arranging and taking possession of each child				129.70	129.70	129.70

<i>Item</i>	<i>Column A</i>			<i>Column B</i>		
	<i>Band 1</i> £	<i>Band 2</i> £	<i>Band 3</i> £	<i>Band 1</i> £	<i>Band 2</i> £	<i>Band 3</i> £
11. <i>Arresting vessels, aircraft and cargo</i>						
(a) Arranging to arrest	46.75	46.75	46.75	70.20	70.20	70.20
(b) Arranging and effecting arrestment	118.00	118.00	118.00	214.55	214.55	214.55
12. <i>Miscellaneous</i>						
(a) Making any report or application under the Act of 1987 or the Act of 2002 with the exception of reporting an attachment	16.25	16.25	16.25	16.25	16.25	16.25
(b) Granting any receipt required to be issued under the Act of 1987 or the Act of 2002	8.20	8.20	8.20	8.20	8.20	8.20
(c) Arranging locksmith or tradesman to be in attendance	5.20	5.20	5.20	5.20	5.20	5.20
(d) Granting certificate of dispenishment or providing any other certificate or report, registering any document or making any application to a court or the creditor	16.25	16.25	16.25	16.25	16.25	16.25
(e) Executing warrant to open lockfast places	16.25	16.25	16.25	16.25	16.25	16.25
(f) Time						
(i) with witness – £26.10 per unit						
(ii) without witness – £19.50 per unit						
(g) Photocopies						
(i) first page document – £1.85						
(ii) subsequent pages – per page – £1.00						