



Department for Levelling Up,
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Chief Finance Officers of English Billing Authorities

FOR THE ATTENTION OF THE BUSINESS RATES SECTION

Dear Chief Finance Officer

Business Rates Information Letter (3/2022): Bringing forward implementation of green rate reliefs by one year and the DELTA Data Collection Exercise

This is the third business rates information letter to be issued by the Department for Levelling Up, Housing and Communities this year. Previous letters are available on the internet at:

<https://www.gov.uk/government/collections/business-rates-information-letters>

or for archived letters:

<http://webarchive.nationalarchives.gov.uk/20120919132719/http://www.communities.gov.uk/localgovernment/localgovernmentfinance/businessrates/busratesinformationletters/>.

This letter covers:

- **Business rates: bringing forward implementation of green reliefs by one year**
- **DELTA Data Collection Exercise**

Business rates: bringing forward implementation of green reliefs by one year

At Autumn Budget 2021, the Government announced two new measures to support green investment and the decarbonisation of buildings, to apply from April 2023. The first measure was an exemption for eligible plant and machinery used in onsite renewable energy generation and storage. Plant and machinery such as rooftop solar panels, wind turbines, and battery storage will be exempt along with storage used with electric vehicle storage points. The second measure was a 100% relief for eligible low-carbon heat networks which have their own rates bill.

At the Spring Statement on 23 March, the Chancellor announced that the Government would bring forward this investment in energy efficiency and clean heat to support the security of energy supply. These measures will therefore come into effect one year earlier than previously planned and be implemented from **April 2022**.

The green plant and machinery exemption will take effect once the regulations have come into force, which will be as soon as possible after 1 April 2022. The VOA will work to implement this exemption over the coming months, and it will be backdated to the date the regulations came into force.

Guidance for local authorities on the heat networks relief will be published by DLUHC over the Spring/Summer. The relief will be backdated to 1 April 2022.

Local authorities will be compensated for the loss of income as a result of these business rates measures and will receive new burdens funding for any administrative and IT costs.

DELTA Data Collection Exercise - COVID-19 Additional Relief Fund (CARF) and Retail, Hospitality and Leisure Relief (RHL) 2022/23 schemes

Further to the BRIL 2/2022 dated 4 March 2022, the DELTA Data Collection Exercise for the COVID-19 Additional Relief Fund (CARF) and the Retail, Hospitality and Leisure (RHL) scheme 2022/23 is now live. This is being used to monitor progress and implementation of these relief schemes.

Billing authorities should have also received communications linked to the DELTA return providing both guidance and access to the DELTA form. We are grateful to authorities for completing this return in a prompt manner. Should authorities have any further technical queries related to collection, these can be directed to the [DLUHC Service Desk](#).