



Local Government Resource Review: Proposals for Business Rates Retention

Technical paper 8: Renewable energy



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Chapter 1

Introduction

- 1.1 On 18 July, the Department for Communities and Local Government (DCLG) published a consultation paper, *Local Government Resource Review: Proposals for Business Rates Retention*.
- 1.2 This set out proposals for a rates retention scheme to replace the current local government finance system, under which business rates are distributed as part of formula grant.
- 1.3 The consultation paper outlined the principal features of the proposed rates retention scheme. It undertook to provide further detail in a series of technical papers, to be published in August.
- 1.4 Taken together, the consultation paper and technical papers raise a number of questions about the proposed rates retention scheme, on which the Government is seeking views. The **consultation will close on Monday 24 October 2011**. Details of how to respond can be found on page 7 of the main consultation paper¹.
- 1.5 This is one of eight technical papers. The full list is:
 - Paper 1: Establishing the Baseline
 - Paper 2: Measuring Business Rates
 - Paper 3: Non-billing Authorities
 - Paper 4: Business Rates Administration
 - Paper 5: Tariff, Top Up and Levy Options
 - Paper 6: Volatility
 - Paper 7: Revaluation and Transition
 - Paper 8: Renewable Energy**
- 1.6 All technical terms in the papers appear in italics and are explained in the Glossary of technical terms, which is attached to each technical paper as an annex.
- 1.7 An outline of the eight papers can be found in *Business Rates Retention – Technical Papers: An Overview*.

¹ www.communities.gov.uk/publications/localgovernment/resourcereviewbusinessrates

Chapter 2

About this paper

- 2.1 The main consultation document *Local Government Resource Review: Proposals for Business Rates Retention* confirmed that the Government would implement the commitment given in the Coalition Programme for Government² to allow communities that host renewable energy projects to keep the additional business rates they generate.
- 2.2 The consultation paper stated that: *“We will ensure that business rates revenues from new renewable energy projects are kept by the local authorities within the area of the project, and those revenues are discounted in the calculation of any levy that might be applied to growth in business rates revenues. This would mean that authorities would keep all of the business rates generated from new renewable projects. We propose that at least the greater proportion of this funding should go to the level of the local planning authority to maximise the community benefit.”*
- 2.3 This technical paper sets out more detail on a range of issues, and seeks comments. Comments relating to this paper should be clearly headed “Renewable Energy”. The issues covered include:
- the types of renewable energy that would be covered by the proposals
 - what is meant by a “new renewable energy project”
 - how different scenarios of renewable energy projects would be dealt with
 - who would be responsible for determining whether a project was covered by the scheme and, therefore, not taken into account in the setting of any levy; and
 - how the business rates from a renewable energy project might be split between different authorities in two-tier areas

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www.cabinetoffice.gov.uk/sites/default/files/resources/coalition_programme_for_government.pdf

Background

- 2.4 Exploiting our renewable resources as part of a diverse energy mix will make a strong contribution to our energy needs and play a key role in the decarbonisation of the energy sector by 2030. It will make the UK more energy secure, will help protect consumers from fossil fuel price fluctuations, is driving investment in new jobs and businesses in the renewable energy sector, and is keeping us on track to meet our carbon reduction objectives for the coming decades. The UK Government has a legally-binding target of generating 15 per cent of energy (electricity, heat and transport) from renewable sources by 2020. This compares to renewable energy generation of 3.3 per cent in 2010. Although some of our renewable energy will be generated offshore, we will also need land-based sources such as biomass, wind and solar to ensure that targets can be met quickly and at the lowest possible cost to consumers. The Government has made clear its commitment to increasing the deployment of renewable energy across the UK and actions that the Government is taking to promote renewable energy were set out in the UK Renewable Energy Roadmap, published in July 2011³.
- 2.5 The Government recognises that communities hosting renewable energy installations play a vital role in meeting a national need for secure, clean energy, and believes that it is right that communities should be able to benefit from hosting renewable energy projects.

The proposal

- 2.6 Business rates collected from renewable energy projects will be retained in full by the relevant local authorities. This means that they will be disregarded in any reset of tariffs and top ups and in the calculation of any levy recovering a share of disproportionate benefit. Local authorities will use existing NNDR data returns to record business rates revenues from qualifying renewable energy projects to ensure that all of the appropriate business rates income is retained locally. *Technical Paper 4: Business Rates Administration* sets out the administrative arrangements proposed for the scheme.
- 2.7 This paper raises a number of specific questions on which we would welcome comments.

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www.decc.gov.uk/en/content/cms/meeting_energy/renewable_ener/re_roadmap/re_roadmap.aspx

Chapter 3

Eligible renewable energy technologies

- 3.1 Communities that host new renewable energy projects will benefit from full retention of the associated business rates by the local authority. There will be no change in which installations are liable for business rates, nor in the way that their business rates bills are calculated or paid. This means, for example, that in practice, no benefit will be derived from domestic scale solar photovoltaic installations since they are not liable for business rates.
- 3.2 Renewable energy technologies will continue to evolve, and it is not the intention of this document to set hard and final decisions on the specific types of renewable energy project that will be covered by this policy in a way that would potentially exclude future technologies. The Government will define – most probably in a statutory instrument - the types of properties to be treated as new renewable energy projects for the purpose of business rates retention. We propose to use the criteria set out in a previous business rates statutory instrument as the starting point for such a list⁴. We intend to frame the definition in such a way as to enable developing renewable technologies to be covered by this scheme in the future as they come on stream.
- 3.3 We propose that the following technologies, delivering renewable energy, should be included in the definition of “renewable energy projects” for the purposes of the business rates retention scheme. The Government's broader rates retention scheme will ensure also that local authorities are able to benefit from *additional* business rates generated by other forms of energy infrastructure (subject to the operation of the levy).

Onshore wind power

- 3.4 Onshore wind has matured into one of the most cost-effective large-scale renewable energy technologies, and has been the largest contributor to growth in renewable electricity capacity. The UK currently has more than 4GW of installed onshore wind capacity in operation, of which nearly 900MW is in England.

Offshore wind power

- 3.5 Business rates do not apply beyond the shoreline, so offshore wind turbines are not rateable. However, to connect to either the regional or national electricity network, the developments require (potentially large) onshore substations as well as new cable lines from the landfall to the substation - both over and under ground, which are liable for business rates. It is important that the communities hosting these substations and cable lines

⁴ The Electricity Supply Industry (Rateable Values) (England) Order 2000 SI 2000/947

directly associated with offshore wind power are able to benefit from the development.

- 3.6 Currently, the onshore substation and cable are generally treated as one hereditament⁵ and placed on the rating list which contains the largest part. However, given that cables can, in some cases, be quite lengthy and cross different local authority areas to that occupied by the substation, we will consider, with the Valuation Office Agency, a process for apportioning the rateable value between the substation and the cable to ensure that rates income can be returned to the appropriate authority. A similar process may also be necessary to apportion relative values from the cable if it passes through more than one local authority area.

Hydroelectric power

- 3.7 Hydroelectric power is the energy derived from flowing water - this can be from rivers or man-made installations, where water flows from a high-level reservoir down through pipes and away from a dam. Turbines placed within the flow of water extract its kinetic energy and convert it to mechanical energy, causing the turbines to rotate at high speed, driving a generator that converts the mechanical energy into electrical energy.

Biomass

- 3.8 Dedicated biomass plants generate electricity and/or heat from an installation purpose-built to use 100 per cent non-waste biomass fuel. Biomass generating plants can be a boiler (burns the biomass to produce heat which is used directly for space or water heating), a power station (burns the biomass to produce heat which is used to create steam to drive a turbine to create electricity); or in a Combined Heat and Power plant, recovering heat from the electricity generation process and putting it to further use e.g. for space heating, hot water or as steam to drive industrial processes, so delivering energy efficiency benefits. We would propose that, in cases where the Combined Heat and Power plant uses renewable fuel, and the station is accredited under the Combined Heat and Power Quality Assurance programme, that the rateable value of the Combined Heat and Power plant is captured by the definition of renewable energy projects.
- 3.9 Co-fired biomass plants burn biomass alongside coal in a conventional fossil-fuelled power station to produce electricity or electricity and heat. However, as this is generally associated with generation of renewable energy through an **existing** plant transitioning to co-firing, it could not qualify for the purposes of the business rates retention scheme as the objective is to incentivise the growth of new renewable energy projects. The evidence is that the co-firing element of a power plant makes no difference to the rateable value of such stations, and it would therefore not be possible

⁵ Hereditament is a property that is, or may become, liable to national non-domestic rates, and thus appears on the rating list. The rating list is compiled and maintained by the Valuation Office Agency of HM Revenue and Customs

to separate off a proportion of rateable value that was solely attributable to renewable energy.

Biomass conversion

- 3.10 Full conversion of coal plant to biomass is a new development where plants are converted to operate on 100 per cent solid biomass (excluding wastes) or bioliquids, to produce electricity (or electricity and heat if a Combined Heat and Power unit is used).

Energy from Waste combustion

- 3.11 Energy from Waste combustion plants essentially burn residual waste to generate energy. Most such plants operate in conjunction with some form of Materials Recycling Facility which removes recyclates from the waste stream before the remaining waste is combusted. This enables the waste to flow through to the furnaces in a controlled manner which maximises efficiency. As a consequence, a significant proportion of the rateable value comes from the waste disposal element of the process.
- 3.12 Energy from Waste plants may generate only electricity but, as in the case of biomass plants, some Energy from Waste facilities utilise Combined Heat and Power. We would propose that, in cases where a Combined Heat and Power plant uses waste as a fuel, and the station is accredited under the Combined Heat and Power Quality Assurance programme, its rateable value should be captured by the scheme.
- 3.13 Given their contribution to the supply of renewable energy, we propose that a proportion of business rates income from new Energy from Waste combustion plants, and Energy from Waste Combined Heat and Power plants, subject to the clarifications in the paragraph above, should qualify as having been collected from a “renewable energy project” for the purposes of the business rates retention scheme. Paragraphs 5.10 - 5.11 discuss how that proportion should be determined.

Anaerobic digestion, landfill and sewage gas

- 3.14 Anaerobic digestion is the breakdown of non-woody biomass, in the absence of oxygen, to produce a combustible biogas and digestate (a nitrogen-rich fertiliser). Typical feedstocks are “wet” wastes such as animal manure, slurry and waste food. Biogas can be burned to produce heat, or used in engines for combined heat and power. Alternatively, the biogas can be cleaned to give biomethane for injection into the gas grid (as a replacement for natural gas) or used as a transport fuel. Gas formed by the anaerobic digestion of sewage or the breakdown of material in a landfill can be used in the same way.

Advanced thermal conversion technologies - gasification and pyrolysis

- 3.15 Gasification of solid wastes and/or biomass produces a combustible gas which is a mixture of carbon monoxide, hydrogen, carbon dioxide and methane. This gas can be used directly to generate heat and electricity. Alternatively, it can be cleaned and upgraded to produce syngas, used to manufacture either biomethane, which can be injected into the national gas grid, or transport fuels such as hydrogen, ethanol, synthetic diesel or jet fuel.
- 3.16 Pyrolysis of solid wastes and/or biomass is the thermal degradation of the substance in the absence of any oxidising agent to produce solid char (sometimes known as biocoal) and one or both of gas or liquid fuel.

Geothermal power

- 3.17 Significant amounts of heat energy exist at depth in the Earth's crust, caused by volcanic activity or the slow decay of radioactive elements. Where high temperatures are found at greater depths - e.g. in the UK - it is possible to exploit the heat for power and/or heat by pumping cold water down a borehole, returning to the surface as steam to run a turbine.

Photovoltaics

- 3.18 Photovoltaic solar cells and panels are renewable electricity generating systems installed at an optimal angle on a supporting roof or wall.

TP8 Q1: Do you agree that the generation of power from the renewable energy technologies listed above should qualify as renewable energy projects for the purposes of the business rates retention scheme?

Chapter 4

What do we mean by “new” projects?

- 4.1 Our intention is to provide a strong incentive for new renewable energy projects, and expansion of existing renewable energy power stations that result in increases in rateable value, by enabling the communities which host such projects to benefit from full local retention of the business rates collected from them. In order to accurately identify the business rates collected from new renewable energy projects, it will be necessary to define what we mean by “new”.
- 4.2 We propose that, where a renewable energy project is entered onto the rating list before the business rates retention scheme comes into effect, it should not qualify as a “new” project for the purposes of the scheme. We anticipate that the first day of the business rates retention scheme will be 1 April 2013. Including projects in existence before this date would bring no benefits in terms of incentivising increased renewable energy generation and would carry significant deadweight costs.

Chapter 5

How would different types of project be considered?

- 5.1 This section considers, for each of the three scenarios below, whether all or a proportion of the business rates collected should be treated as arising from a new renewable energy project:
- development of a new property whose primary purpose is the generation of a qualifying renewable energy (“new renewable power station”)
 - expansion of an existing property whose primary purpose is the generation of a qualifying renewable energy; and
 - new renewable technologies on properties used primarily for other purposes
- 5.2 The Valuation Office Agency is responsible for maintaining accurate local rating lists, setting out the rateable values of property liable for business rates in the local area. Generally, under the first scenario above, the property would appear as a new entry on the local rating list. The second two scenarios could instead generate an amendment to an existing entry on the local rating list. This section discusses how renewable energy projects could be identified from the rating list for each of the above scenarios.
- 5.3 As part of this process, it will be necessary to establish, at the introduction of the scheme, a baseline of business rates income from existing renewable energy projects in each billing authority area. New growth will be considered in the light of this baseline (taking account of RPI increases). In addition, in making assessments about the value of any increases, we will need to consider the impact issues such as transitional relief and backdated appeals might have on revenues.

Development of a “new renewable power station”

- 5.4 Renewable power stations are those where the source of energy is a renewable technology. Normally such power stations will be entered in the rating list as a separate and identifiable assessment. For business rates, power stations have previously been defined as hereditaments where the sole or primary function was the generation of electricity⁶. Power stations have also previously been sub-divided in business rates by source of energy (such as wind or water power).
- 5.5 As set out in paragraph 3.2, the Government will define, most likely through a statutory instrument, what constitutes “new renewable energy projects” for the purposes of business rates retention. We propose that that definition should include renewable power stations, and should adopt similar definitions to those currently set out in *The Electricity Supply Industry*

⁶ The Electricity Supply Industry (Rateable Values) (England) Order 2000 SI 2000/947

(Rateable Values) (England) Order 2000 SI 2000/947. For Energy from Waste plants we propose to adopt a definition similar to that in The Energy from Waste Plants (Rateable Value) (England) Order 2000 SI 2000/952⁷.

- 5.6 Renewable power stations could include other non-renewable technologies such as a separate generating plant from non-renewable sources. Furthermore, the power station could include buildings and equipment which are not directly related to the renewable power station (such as some offices). In practice, we believe that any other types of generation or use of property at a renewable power station is likely to be minimal. Therefore, for clarity and simplicity, we propose that all rates income from new renewable power stations should be retained in full.

Expansion of existing renewable power stations

- 5.7 An existing renewable power station - in situ before the introduction of the scheme - could expand after the introduction of the scheme. We would wish to ensure that the additional business rates generated by any such expansion were also captured and retained locally through the scheme. In principle, the rateable value of a renewable power station could grow for reasons other than expansion, but in practice we believe that expansion of the generating capacity is the most likely reason. Therefore, for clarity and simplicity, we propose that above RPI increases in business rates income from existing renewable power stations (other than any increases which are a direct result of five yearly revaluations) after the business rates retention scheme is introduced are treated as arising from new renewable energy projects, and are retained in full. In other words, increases above RPI will be disregarded in any reset of tariff and top up and in the calculation of the levy.

New renewable technologies on properties used primarily for other purposes

- 5.8 Renewable technologies spread much wider than renewable power stations. In many cases, small scale renewable technologies installed on conventional properties will not result in any increase in their business rates bill. This is because the value of the micro generation is generally de-minimis in comparison to the rateable value of the property. However, in some cases, a large installation of renewable technology on a property used for other purposes could increase the rateable value and, therefore, the rates bill on that property.
- 5.9 The Government proposes that, where a new renewable technology has had a separately identifiable impact on the rateable value of a property, the Valuation Officer should certify the proportion of the total rateable value which is attributable to the renewable technology and any associated land and buildings. An equivalent proportion of the total business rates income

⁷ Except that the definition will be not be limited to larger plants as is the case with SI 2000/952.

from the property would be treated as arising from a qualifying renewable energy project, and would be retained in full by the local authority. As before, since the incentive is designed to encourage new renewable energy projects, such a certificate would only be granted where the new renewable technology had effect on the rateable value of the property after the introduction of the business rates retention scheme (which we anticipate will be on 1 April 2013). These certificates would be refreshed at revaluation to reflect any changes in the proportion of the property's total rateable value that is attributable from the renewable technology on the new list.

Business rates from new Energy from Waste plants

- 5.10 The rateable values and rates bills of Energy from Waste plants reflect their dual purpose. The Government does not believe it is appropriate for all of the business rate generated by new Energy from Waste plants to fall within the scheme when a significant element of the rateable value will relate to the waste disposal function. The proportion relating to renewable energy generation will vary between individual plants, depending on the value and complexity of the respective energy recovery equipment and infrastructure and waste processing and pre-treatment facilities within the hereditament. We would expect, for example, that a greater proportion of the business rates income from a plant generating electricity and heat through Combined Heat and Power, using solid recovered fuel produced offsite, would be attributable to renewable energy generation than a plant producing electricity only from municipal solid wastes treated on site. The Government proposes that the Valuation Office Agency should apportion the rateable value from new Energy from Waste plants (including those with Combined Heat and Power) that is attributable to the renewable energy element. An equivalent proportion of the business rates from such plants would be retained in full.
- 5.11 As discussed at paragraph 4.1 - 4.2 above, since the incentive applies only to "new" renewable energy projects, only properties entered into the rating list with an effective date of the first day of the business rates retention scheme or later will qualify.

TP8 Q2: Do you agree that establishing a baseline of business rate income from existing renewable energy projects against which growth can be measured is the most effective mechanism for capturing growth. If not, what alternative approach would you recommend and why?

TP9 Q3: Do you agree with the proposal to define "renewable energy projects" using, as a basis, the definition in previous business rates statutory instruments?

TP8 Q4: Do you agree with the proposal for identifying qualifying business rates income from new renewable energy technologies installed on existing properties?

TP8 Q5: Do you agree with the proposal that the business rates income from Energy from Waste plants that qualify as being from a renewable energy project should be determined by the Valuation Office Agency apportioning the rateable value attributable to renewable energy generation? If not, what alternative would you propose, and why?

Chapter 6

Who determines whether a property is a ‘new renewable energy project’?

- 6.1 Billing authorities will be responsible for setting out the amount of business rates income collected from renewable energy projects in their audited NNDR data returns under the new system. This will be compared with the billing authority's baseline renewable energy business rates to determine their new renewable energy business rates. New renewable energy business rates will be disregarded in any reset of tariffs and top ups, and in the calculation of any levy.
- 6.2 Billing authorities will therefore need to be able to clearly identify which properties qualify as new renewable energy projects. This section discusses who should be responsible for deciding that either:
- a property that has been newly built, converted or expanded meets the relevant definition of a renewable power station; or
 - new renewable technologies that have a separately identifiable impact on rateable value have been installed, and a certificate from the Valuation Office Agency is required to determine the proportion of business rates attributable to the renewable technology element
- 6.3 There are two options that could be used to achieve this. **Under option one, the relevant billing authority would be responsible for deciding whether these criteria apply.** The billing authority would determine whether the property was a “renewable power station” (and therefore that the rates paid, including a proportion where that was appropriate, fell within the scheme) or that a certificate should be requested from the Valuation Office Agency (for renewable technologies on other properties). The Agency has considerable expertise on these matters and the billing authority would have to work closely with the Agency in reaching these decisions. The Agency's input would also help to ensure consistency in the application of the scheme. But ultimately, the decision would rest with the billing authority and, in the case of a disagreement between the billing authority and the Agency, the billing authority's view would prevail.
- 6.4 There would be strong financial incentives for the billing authority to promote and to accurately monitor the development of renewable technologies in their area (working closely with the Valuation Office Agency). Checks already built into the normal operation of the rating system would guard against business rates income being inaccurately attributed to new renewable energy projects. The billing authority would have to satisfy its auditors that the amount of business rates attributed to new renewable energy projects in its NNDR data returns was based upon appropriate decisions about eligibility. This is consistent with the normal operation of the rating system, under which billing authorities are, for instance, responsible

for decisions about whether ratepayers meet the eligibility criteria for rate reliefs.

- 6.5 **Alternatively, responsibility for identifying relevant projects could be given to the Valuation Office Agency.** The Valuation Office Agency would decide which property met the definition of a new renewable power station and when a certificate determining what proportion of the business rates from a property is attributable to new renewable technologies was merited, taking account of the definitions to be provided in regulations. Under this option, a form of notification would be required from the Agency to the billing authority – either directly or on the rating list – that the property was a renewable power station or that there had been an expansion of an existing renewable facility.
- 6.6 The Valuation Office Agency would be responsible for monitoring the development of relevant renewable energy projects, although there would be nothing to prevent the operator or the billing authority notifying the Agency of such development. It would be the Agency's decision to determine whether the project fell within the scheme and, therefore, whether the community retained the business rates in full. If this option was selected, consideration would need to be given as to whether a mechanism should be introduced to enable appeals to be submitted against decisions by the Agency on whether property qualifies as a renewable energy project.
- 6.7 The Government's preference is for option one, under which final decisions rest with the billing authority. There would be strong incentives upon the billing authority, as well as the normal safeguards within the operation of the rating system, to ensure accuracy.

TP8 Q6: Do you agree with the proposal that the billing authority should be responsible for determining which properties qualify as a renewable energy project?

Chapter 7

Allocation of revenues in two-tier areas

- 7.1 In unitary authority areas, all of the business rates revenue from relevant renewable energy projects will accrue to that authority, although the authorities will want to consider how the revenue can benefit the communities hosting the renewable project. However, in two tier areas, it is necessary to consider how those revenues might be allocated.
- 7.2 *Technical Paper 3: Non-billing authorities*, discusses the options for sharing business rates income between district and county councils in two tier areas. For business rates income derived from qualifying new renewable energy projects, however, we propose a different distribution of resources. The driving force behind the policy is to incentivise the development of more renewable energy facilities to facilitate progress towards meeting the 2020 target, improving energy security and supporting sustainable growth and a key element of this is providing direct benefit to those communities most affected by the projects. To reflect this, the consultation document proposed that “at least the greater proportion of this funding should go to the level of the local planning authority to maximise the community benefit.”
- 7.3 The Government's preferred option is to maintain a transparent and straightforward process whereby the local planning authority retains all of the business rates revenues generated by new renewable energy projects. This is consistent with the objective of delivering effective incentives through the planning system to promote growth in the sector.
- 7.4 Alternatively, similar arrangements to those which apply to the New Homes Bonus could be introduced. In that scheme, the Bonus is split, in two tier areas, so that the lower tier receives 80 per cent of the bonus, whilst 20 per cent goes to the upper tier. Given the similarities in objectives of the schemes, such a split could be adopted for apportioning business rates revenues from relevant renewable energy projects.

TP8 Q7: Do you agree that the revenues from renewable energy projects should be retained, in two tier areas, by the local planning authority, or do you consider that the lower tier authority should receive 80 per cent of the business rates revenue and the upper tier authority 20 per cent?

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