



Department for
Communities and
Local Government

National non-domestic rates collected by local authorities: England 2016-17

Local Government Finance
Statistical Release

22 November 2017

- Local authorities reported that the non-domestic rating income for 2016-17 was £23.6 billion, an increase of £1.2 billion, or 5.2%, on the figure for 2015-16. This amount is what authorities collected after all reliefs, accounting adjustments and sums retained outside the rates retention scheme are taken into consideration.
- Local authorities reported that they granted a total of £3.4 billion of relief from business rates in 2016-17. This is £195 million, or 5.5%, less than in 2015-16. This reduction in reliefs was a result of a much lower discretionary relief total of £143 million, down by £302 million, or 68%, on 2015-16. The reduction in discretionary relief was driven by retail relief no longer being available in 2016-17.
- Local authorities reported a net reduction to appeals provision of £164 million in 2016-17. This compared with a net increase of £287 million in 2015-16. The downward trend in net change to appeals provision was due to local authorities making smaller additional provision for future appeals whilst the value of appeals resolved in each year remained broadly level.
- Total relief provided to charitable occupations (that is both mandatory and discretionary relief) amounted to £1.7 billion in respect of 2016-17, an increase of £59 million, or 3.7%, on 2015-16.
- Authorities granted £1.2 billion relief under the Small Business Rate relief scheme for 2016-17, an increase of £42 million, or 3.8%, on 2015-16.

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Introduction

This release has been compiled by the Department for Communities and Local Government (DCLG) and it provides information on national non-domestic rates and associated information for the financial years 2013-14 to 2016-17. This information has been derived from the national non-domestic rates (NNDR3) returns submitted by all 326 billing authorities in England. In the vast majority of cases this followed an audit of their accounts. However there are 6 authorities whose audit of accounts for 2016-17 hasn't been completed yet. In these cases we have published data based on their provisional unaudited accounts. No changes to data are expected for these authorities although it is possible some may arise from the audit.

Non-domestic rates, or business rates, are collected by billing authorities and are the way in which those that occupy a non-domestic property (or hereditament) contribute towards local services. The introduction of the business rates retention scheme in 2013-14 allows local authorities to retain a proportion of the revenue that is generated in their area.

Apart from properties that are exempt from business rates, such as agricultural land, parks and places of worship, each non-domestic property has a rateable value which is set by the Valuation Office Agency (VOA). Billing authorities work out the business rates liability for every hereditament by multiplying the rateable value of the property by the appropriate multiplier. There are two multipliers, the non-domestic multiplier and the small business non-domestic rate multiplier. The former is higher because it includes a supplement which is used to fund the Small Business Rate Relief scheme, which is designed to help small businesses meet the cost of their business rates.

The Government sets the multipliers for each financial year for England according to formulae set by legislation. Generally, the multipliers have increased in line with the Retail Price Index in September of the preceding year. However as in 2014-15 and 2015-16, the Government continued to cap the increase in the multiplier at 2% in 2016-17 to provide business rate payers with additional support. *Section 4* provides further details.

In addition to the Small Business Rate Relief scheme, rateable properties may also be eligible for other discounts or reliefs on their business rates bills. Some of these are mandatory i.e. they are automatic entitlements in any billing authority area. Business rates payers may also receive discretionary relief which are granted at a billing authority's discretion. Further information about the types of reliefs available are presented in **Table 2**.

1. National non-domestic rates collected by local authorities

Table 1 provides details of the total amount of national non-domestic rates local authorities collected in 2016-17 and the reliefs they granted. The multipliers used are also shown. The national non-domestic multiplier in 2016-17 included a 1.3p supplement to fund the Small Business Rate Relief scheme.

- Local authorities reported that the non-domestic rating income for 2016-17 was £23.6 billion, an increase of £1.2 billion, or 5.2%, on the figure for 2015-16. This amount is what authorities collected after all reliefs, accounting adjustments and sums retained outside the rates retention scheme are taken into consideration.
- Local authorities reported that they granted a total of £3.4 billion of relief from business rates in 2016-17. This is £195 million, or 5.5%, less than in 2015-16. This reduction in relief was a result of a much lower discretionary relief total of £143 million, down by £302 million, or 68%, on 2015-16. The reduction in discretionary relief was driven by retail relief no longer being available in 2016-17.
- Local authorities reported a net reduction to appeals provision of £164 million in 2016-17. This compared with a net increase of £287 million in 2015-16. The downward trend in net change to appeals provision was due to local authorities making smaller additional provision for future appeals whilst the value of appeals resolved in each year remained broadly level.

Table 1 National non-domestic rates collected by local authorities 2013-14 to 2016-17

| | £ million | | | | Change | |
|---|---------------|---------------|----------------|----------------|----------------|----------------|
| | 2013-14 | 2014-15 | 2015-16 | 2016-17 | £ million | % |
| Gross rates payable in year | 25,630 | 26,039 | 26,660 | 27,215 | 554 | 2.1% |
| Net cost of Small Business Rate relief | 591 | 580 | 539 | 584 | | |
| Other mandatory relief | 2,452 | 2,471 | 2,594 | 2,655 | | |
| Discretionary relief | 100 | 312 | 445 | 143 | | |
| Total cost of reliefs | 3,142 | 3,363 | 3,577 | 3,382 | -195 | -5.5% |
| Gross Rates Payable in year less total cost of reliefs | 22,488 | 22,675 | 23,083 | 23,833 | 750 | 3.2% |
| Transitional arrangements^(a) | | | | | | |
| Additional revenue received in current year because reduction delayed | 30 | 10 | 0 | 0 | | |
| Additional revenue received in respect of previous years because reduction delayed | 68 | 94 | 55 | 27 | | |
| Less Revenue foregone in current year because reduction delayed | 159 | 90 | 0 | 0 | | |
| Less Revenue foregone in respect of previous years because reduction delayed | -96 | -104 | -109 | -82 | | |
| Net cost of transitional arrangement | 36 | 119 | 165 | 109 | | |
| Net Rates Yield (Gross Rates Payable less net cost of Transition) | 22,523 | 22,794 | 23,248 | 23,942 | 694 | 3.0% |
| Accounting adjustments^(b) | | | | | | |
| Losses in collection | 90 | 221 | 228 | 235 | | |
| Net addition to appeals provision | 1,745 | 770 | 287 | -164 | | |
| Interest payable | - | 2 | 4 | 1 | | |
| Deferrals | - | -60 | - | - | | |
| Total cost of accounting adjustments | 1,835 | 932 | 519 | 72 | | |
| Other deductions from collectable rates^(c) | 128 | 214 | 260 | 204 | | |
| Disregarded Amounts | | | | | | |
| Amounts retained in respect of Designated Areas ^(d) | 4 | 15 | 14 | 29 | | |
| Amounts retained in respect of Renewable Energy schemes | 4 | 22 | 38 | 51 | | |
| Total Disregarded Amounts | 7 | 38 | 51 | 80 | | |
| Non-domestic rating income from rates retention scheme (Net Rates Yield less Accounting adjustments, Other deductions & Disregarded amounts) | 20,553 | 21,610 | 22,417 | 23,585 | 1,168 | 5.2% |
| | | | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
| Small business rate multiplier (pence) | | | 46.2 | 47.1 | 48.0 | 48.4 |
| National non-domestic rates multiplier (pence) | | | 47.1 | 48.2 | 49.3 | 49.7 |
| Number of hereditaments on rating list as at 30 Sept ('000s) | | | 1,771 | 1,787 | 1,816 | 1,831 |
| Total aggregate rateable value of all hereditaments on rating list as at 30 Sept (£ million) | | | 57,154 | 57,069 | 57,224 | 57,289 |
| <p>(a) Transitional Arrangements - only values in respect of previous years for 2015-16 and 2016-17 as scheme ended 2014-15</p> <p>(b) Losses in collection - write offs are not included in the Total cost of Accounting Adjustments</p> <p>(c) Other deductions from collectable rates includes an allowance for cost of collection & legal costs, a special authority deduction for the City of London, and the net cost of transitional protection payments made to authorities to reverse the effects of transitional arrangements</p> <p>(d) Designated Areas comprises Enterprise Zones & New Development Deal areas</p> | | | | | | |

2. National non-domestic rate reliefs granted by local authorities

Table 2 shows figures for mandatory and discretionary reliefs granted by billing authorities. Mandatory reliefs are automatic entitlements in any billing authority area whereas discretionary reliefs are granted at a billing authority's discretion.

- Of the £3.4 billion relief granted from business rates, £3.2 billion was mandatory relief (including small business rate relief) in 2016-17. Mandatory relief was £107 million, or 3.4%, more than in 2015-16.
- Local authorities granted a total of £143 million discretionary relief in 2016-17 and of this, £26 million was funded through Section 31 grants. Discretionary relief was £302m, or 68%, less than in 2015-16. This reduction resulted from retail relief no longer being available in 2016-17.
- Total relief provided to charitable occupations (that is both mandatory and discretionary relief) amounted to £1.7 billion in respect of 2016-17, an increase of £59 million, or 3.7%, on 2015-16.
- Authorities granted £1.2 billion relief under the Small Business Rate relief scheme for 2016-17, an increase of £42 million or 3.8% on 2015-16.
- Receipts from the supplement paid by some businesses (additional yield) to fund the Small Business Rate relief scheme in 2016-17 increased by £6 million, or 0.9%, to £651 million.
- The amount of relief granted to empty premises in 2016-17 increased by £15 million to £950 million, an increase of 1.6% when compared with 2015-16.

Table 2 : Cost of reliefs from national non-domestic rates : 2013-14 to 2016-17

| | £ million | | | | Change | |
|---|--------------|--------------|--------------|--------------|-------------|---------------|
| | 2013-14 | 2014-15 | 2015-16 | 2016-17 | £ million | % |
| MANDATORY RELIEFS | | | | | | |
| Small Business Rate Relief | | | | | | |
| In respect of current year | | | | | | |
| Relief provided in year | 986 | 1,061 | 1,123 | 1,165 | | |
| Additional yield generated from the small business supplement | 447 | 543 | 646 | 651 | | |
| Net cost of small business rate relief in respect of current year | 539 | 518 | 477 | 514 | | |
| Net cost of small business rate relief | 591 | 580 | 539 | 584 | 45 | 8.4% |
| Other Mandatory reliefs | | | | | | |
| In respect of current year | | | | | | |
| Charitable occupation | 1,391 | 1,476 | 1,558 | 1,616 | | |
| Community Amateur Sports Clubs (CASCs) | 18 | 19 | 20 | 19 | | |
| Rural rate relief | 6 | 6 | 6 | 6 | | |
| Partially occupied hereditaments | 34 | 32 | 32 | 28 | | |
| Empty premises | 988 | 947 | 935 | 950 | | |
| Total other mandatory relief in respect of current year | 2,438 | 2,480 | 2,551 | 2,619 | | |
| Other mandatory relief in respect of previous years | 14 | -9 | 42 | 36 | | |
| Total Mandatory relief | 3,042 | 3,051 | 3,132 | 3,239 | 107 | 3.4% |
| DISCRETIONARY RELIEFS | | | | | | |
| In respect of current year | | | | | | |
| Charitable occupation | 43 | 44 | 44 | 44 | | |
| Non-profit making bodies | 35 | 36 | 38 | 41 | | |
| Community Amateur Sports Clubs (CASCs) | 1 | 1 | 1 | 1 | | |
| Rural shops etc | 3 | 3 | 3 | 3 | | |
| Small rural businesses | 2 | 2 | 2 | 2 | | |
| Other ratepayers under s47 | 8 | 12 | 13 | 17 | | |
| Hardship relief | 3 | 3 | 2 | 2 | | |
| Total discretionary relief in respect of current year | 95 | 100 | 104 | 109 | | |
| Discretionary relief in respect of previous years | 1 | 2 | 4 | 7 | | |
| Discretionary reliefs funded through Section 31 grants | | | | | | |
| "New Empty" properties | 1 | 4 | 7 | 7 | | |
| "Long term empty" properties | - | 4 | 13 | 10 | | |
| Retail relief | - | 196 | 296 | - | | |
| Flooding relief | 3 | 1 | 7 | 2 | | |
| In Lieu of Transitional Relief | - | - | 4 | 2 | | |
| Total cost of discretionary reliefs funded through S31 grant | 4 | 205 | 328 | 21 | | |
| Discretionary relief funded through S31 grants in respect of previous years | - | 5 | 10 | 6 | | |
| Total cost of discretionary relief | 100 | 312 | 445 | 143 | -302 | -68.0% |
| TOTAL COST OF ALL RELIEFS | 3,142 | 3,363 | 3,577 | 3,382 | -195 | -5.5% |

3. National non-domestic rate reliefs funded by Section 31 grants

A number of measures have been announced by the Chancellor in the Autumn Statements since 2012 that affect the national non-domestic rates scheme. Central government compensates local authorities for these changes and this compensation is made outside of the rate retention scheme by means of a Section 31 (S31) grant. The grants are given to local authorities to fund activities which are not covered by existing payment schedules or methods.

Table 3 shows the section 31 grants paid to local authorities since 2013-14 to compensate them for the loss of income arising from the various national non-domestic rates measures shown below. They differ from the amounts shown in **Table 2** which show the total amount of relief granted to business ratepayers under each of the measures. This is because this table reflects the local authority share of retained business rates.

- Local authorities were paid a total of £493 million in S31 grant in 2016-17, a reduction of £137 million over 2015-16. The reduction was due to retail relief no longer being available in 2016-17 though there were adjustments to amounts in respect of 2014-15 and 2015-16.

| Table 3 : National non-domestic rates measures funded by Section 31 grants | | | | |
|--|----------|------------|------------|----------------------|
| | 2013-14 | 2014-15 | 2015-16 | £ million 2016-17 |
| a) Capping the increase in the small business rates multiplier | - | 115 | 164 | 172 |
| b) Doubling of the small business rates relief | - | 274 | 292 | 306 |
| c) Maintaining small business rates relief on "first" properties ^(a) | - | 1 | 2 | 2 |
| d) Relief to newly built properties ^(b) | 1 | 2 | 4 | 4 |
| e) Relief awarded on the occupation of "long-term empty" properties ^(c) | - | 2 | 7 | 6 |
| f) Retail relief ^(d) | - | 99 | 154 | 1 |
| g) Flooding relief ^(e) | 3 | 5 | 4 | 1 |
| h) In Lieu of Transitional relief | - | - | 2 | 1 |
| Total amount of reliefs funded by Section 31 grants | 4 | 498 | 630 | 493 |

(a) Ratepayers continuing to receive their Small Business Rates Relief for 12 months when they take on an additional property which would normally disqualify them from receiving the relief
 (b) Empty New Build properties are exempt from empty property rates for 18 months
 (c) 50 per cent business rates relief for 18 months for businesses that - between 1 April 2014 and 31 March 2016 - move into retail premises that have been empty for a year or more
 (d) A discount of £1,000 for shops, pubs and restaurants with a rateable value of £50,000 or less for two years, from 1 April 2014. S31 amounts for 2016-17 relate to adjustments to retail relief in respect of previous years as no scheme for 2016-17.
 (e) Authorities were compensated for cost of discounts given to eligible businesses as a result of the floods that occurred.

4. Definitions

A list of terms relating to local government finance is given in the glossary at Annex G of *Local Government Finance Statistics England No 24 2014* which is accessible at <https://www.gov.uk/government/collections/local-government-finance-statistics-england>

The most relevant terms for this release are explained below.

Appeals provision – The owner/occupier of a hereditament will often appeal against the rateable value placed on their property. Under the business rates retention scheme, local authorities are required to make a provision for the amount that they expect to have to repay to rate payers following successful appeals.

Billing authority - a local authority empowered to collect non-domestic rates. In England, shire and metropolitan districts, the Council of the Isles of Scilly, unitary authorities, London boroughs and the City of London are billing authorities.

Business rates - a tax on the occupation of non-domestic property in England (and Scotland and Wales), based on the notional annual rent for a property on the open market, known as the **Rateable Value**. This is also called **National non-domestic rates**.

Business rates retention scheme – This commenced in 2013 and local authorities in England now receive a share of the business rates they collect in their local area. The scheme requires all billing authorities to submit two forms to the department: a forecast of the business rates they expect to collect in a given financial year in the January preceding it (NNDR1); and the actual business rates that they collected during the financial year in the September following it (NNDR3). The data from these forms is used to inform payments between central and local government.

Central share payments - under the business rates retention scheme, local authorities retain 50% of the business rates they collect. The remaining 50% is passed to central government as the *central share*. Billing authorities will make their central share payments to central government over the course of the financial year.

Charity relief - a relief within the business rates system that can be granted registered charities.

Community Amateur Sports Clubs (CASC) relief - a relief within the business rates system that can be granted to community and amateur sports clubs.

Discretionary relief - in addition to mandatory reliefs, local authorities have the power to award relief at their discretion provided the hereditaments meet locally set criteria. The current categories of discretionary relief are shown in Table 2 of this release.

Enterprise Zones – specific areas where a combination of financial incentives and reduced planning restrictions apply. Enterprise Zones benefit from:

- a business rate discount for a five year period up to state aid de minimis levels;

- all business rates growth above a baseline defined in legislation within the zone for a period of at least 25 years will be retained by the local area, to support the Local Economic Partnership's economic priorities;

Empty Property Rates - business rates charged on an unoccupied property – i.e. charge to the owner of a property which is on the rating list but which has no business tenant.

Empty Property Rate relief - a relief within the business rates system that can be granted to the owner of an unoccupied property

Properties can claim 100% relief for the first 3 months (or 6 months for industrial properties) of being empty, after which they are liable for full rates. A hereditament with a rateable value of £2,600 or less is classed as “a small property” and following the initial rate-free period, continues to receive 100% relief.

From October 2013, the Government introduced a temporary measure for unoccupied new builds which can be granted empty property relief for up to 18 months (up to state aid limits) where the property comes on to the list between 1 October 2013 and 30 September 2016. The 18 month period includes the initial 3 or 6 month exemption and so properties may, if unoccupied, be exempt from non-domestic rates for up to an extra 15 or 12 months.

Hereditament - the legal name for the unit of non-domestic property that is, or may become, liable to national non-domestic rates, and thus appears on the rating list. The list is compiled and maintained by the Valuation Office Agency (VOA). These can include pylons, telephone boxes, advertising hoardings as well as offices, shops, warehouses, factories, and public buildings like hospitals and schools. A hereditament may be several buildings together, such as a university campus or just one office in a block. There are approximately 1.8 million hereditaments in England.

Local list - local rating lists include not only non-domestic **hereditaments** but also Crown properties, such as central government hereditaments and Ministry of Defence establishments. The income from properties on local rating lists is collected by billing authorities and a proportion is retained as part of the business rates retention scheme.

Mandatory relief - hereditaments are automatically entitled to relief for all or part of their rates bill provided they meet the criteria set down in legislation. There are current categories of mandatory relief are shown in Table 2 of this release.

National Multiplier - the figure used to calculate a non-domestic rates bill from the rateable value. The rateable value times the multiplier gives the notional rates liability. The figure is set annually by the Government. As in 2014-15 and 2015-16 the Government continued to cap the increase in the multiplier at 2% in 2016-17 to provide business rate payers with additional support. The standard multiplier includes a supplement which funds small business rate relief. The multiplier for 2016-17 was £0.497 (i.e. 48.4p + 1.3p).

NNDR – national non-domestic rates - see **Business Rates**.

New Development Deals - £120m of funding available over six years to finance additional infrastructure. Authorities are entitled to retain all business rates growth in NDD areas for a period of 25 years.

Rateable value (RV) - the legal term for the notional annual rent of a **hereditament**, assessed by the VOA. Every property has a rateable value that is based, broadly, on the annual rent that the property could have been let for on the open market at a particular date (currently 1 April 2008, using a list compiled for 1 April 2010). The RV is used in determining the **rates liability**, and therefore the bill.

Renewable Energy schemes – From 1 April 2013, local authorities are allowed to retain up to 100% of business rates from new renewable energy projects.

Revaluation - the rateable value of a property is generally re-assessed every five years, at revaluation, to ensure changes in property market rent values are taken into account. Rateable values will go both up and down at revaluation, in comparison to the average but revaluation does not raise extra money for Government. At revaluation, the multiplier is amended to ensure that nationally, no additional revenue other than that which would have been due allowing for inflation, is collected.

The current revaluation applies from 1 April 2010 (based on property values as at 1 April 2008). The next revaluation was postponed until 2017 to provide greater stability for businesses and to encourage economic growth. Five yearly revaluations will continue from 2017.

Rural Rate Relief - relief within the business rates system to help retain essential commercial services in rural areas. Mandatory Rural Rate Relief is available for a sole shop, general store or post office in a defined rural area with a maximum RV of £8,500 or a sole petrol filling station or pub with a maximum RV of £12,500.

Section 31 (S31) grants – this refers to Section 31 of the Local Government Finance Act 2003 which makes it possible for government to pay local authorities grants towards their activities which are not covered by existing payment schedules or methods.

Section 47 (S47) – this refers to Section 47 of the Local Government Finance Act 1988 which has been recently amended to allow authorities greater scope to award locally funded discretionary discounts.

Small Business Rate Relief scheme (also known as SBRR) - a scheme that provides a relief within the business rates system that can be granted to small businesses.

This relief is primarily funded by a supplement (1.3p in 2016-17) included in the **National Multiplier**, which is used to calculate the rates liability for business with an rateable value greater than £18,000 outside of London and £25,500 within London. In addition, businesses that fail other criteria are also liable for the supplement to fund the scheme (see table below).

A temporary change to the level of relief granted was introduced from 1 October 2010 and

continued through 2016-17. It effectively doubled the level of Small Business Rate Relief granted.

The additional costs arising from this temporary change in the scheme were met by the Government through a S31 grant.

From 1 April 2013 to 31 March 2017

| Rateable Value Range | Multiplier payable | Relief Granted | Note |
|---|---|--|---|
| Below £6,000 | Small business rate multiplier 2013-14: 46.2p 2014-15: 47.1p 2015-16: 48.0p 2016-17: 48.4p | 100% rate relief on liability | This relief is only available for: - one property; - one main property and other additional properties, according to certain conditions. If these conditions cannot be met then the property is liable for the national non-domestic multiplier. |
| Between £6,001 and £12,000 | | Relief is on a declining sliding scale from 100% to zero. | |
| Up to £25,500 in London and £18,000 elsewhere | | No relief granted but bills calculated using the small business multiplier | |
| Rest | National non-domestic rate multiplier 2013-14: 47.1p 2014-15: 48.2p 2015-16: 49.3p 2016-17: 49.7p | | The Small Business Rate Relief scheme is funded by businesses that pay the national non-domestic rates multiplier. |

Small Business Multiplier - the small business multiplier excludes the supplement which funds the Small Business Rate relief scheme. The figure is set annually by the Government and normally reflects the change in the Retail Price Index in September of the previous year but, as mentioned above, the Government again capped the increase in the multiplier at 2% in **2016-17** to provide business rate payers with additional support.

Transitional protection payments - as a result of transitional arrangements, local authorities will collect either more, or less, income than they would have done had transitional arrangements never been in place. To cancel out the effects of these transitional arrangements, transitional protection payments are made between central government and billing authorities.

Transitional Relief –transitional arrangements are in place which moderate significant increases and decreases in bills following **revaluation**. The transitional scheme is designed to be revenue neutral over the life of the scheme. This revenue neutrality is achieved by phasing in both the decreases in the rate bills of those who benefit from revaluation, and also the increases in the

rates bills of those who face higher rates bills due to revaluation.

The current transitional relief scheme was designed to phase in significant changes in bills over a maximum of five years from 1 April 2010 and ended on 31 March 2015. It was not immediately replaced because the revaluation had been postponed until April 2017.

5. Technical Notes

Symbols and conventions

| | |
|-----|---|
| ... | = not available |
| 0 | = zero or negligible |
| - | = not relevant |
| | = a discontinuity in data between years |
| (R) | = revised data |

Rounding Where figures have been rounded, there may be a slight discrepancy between the total and the sum of constituent parts.

Data Collection

All 326 billing authorities in England were required to complete the NNDR3 form to show their outturn figures for national non-domestic rates that they collected in 2016-17.

Provisional NNDR3 forms were originally submitted by all 326 billing authorities in England mostly between April and June 2016. These forms were submitted prior to being passed to the authority's auditors for certification. They were signed by the Chief Financial Officer to confirm that the form had been completed in accordance with schedule 7B of the Local Government Finance Act 1988 and the regulations made under it.

Between July and November, most authorities submitted certified copies of their NNDR3 form, again signed by their Chief Financial Officer. This time, authorities were confirming that the amounts shown on the form were not only in accordance with schedule 7B of the Local Government Finance Act 1988 and the regulations made under it, but were also consistent with the amounts shown for non-domestic rates in their audited Statement of Accounts. However there are 6 authorities whose audit of accounts hasn't been completed. In these cases we have published data from their provisional NNDR3 forms.

Data quality

This Statistical Release contains Official Statistics and as such has been produced to the high professional standards set out in the **National Statistics Code of Practice**. Official Statistics products undergo regular quality assurance reviews to ensure that they meet customer demands.

The information in this release is based on data returned to DCLG by billing authorities in England on the National non-domestic rates (NNDR3) forms. They have been certified by auditors and signed by Chief Finance Officers as correct. The data will be used to calculating the entitlement that individual local authorities might have to safety net payments, as well as the levy payments they are required to make. It also informs other payments that need to be made under the business rates retention scheme, both between billing authorities and major precepting authorities, and between the Department for Communities and Local Government and local authorities. This effectively ensures a 100% response rate before the release is compiled.

Figures are subjected to rigorous pre-defined validation tests both within the form itself, while the form is being completed by the authority and also by DCLG as the data are received and stored.

Finally, the release document, once prepared, is also subject to intensive peer review before being cleared as fit for the purposes of publication.

Rounding

Where figures have been rounded, there may be a slight discrepancy between the total and the sum of constituent parts.

Revisions policy

This policy has been developed in accordance with the UK Statistics Authority Code of Practice for Official statistics and the Department for Communities and Local Government Revisions Policy (found at <https://www.gov.uk/government/publications/statistical-notice-dclg-revisions-policy>).

There are two types of revisions that the policy covers:

Non-Scheduled Revisions

Where a substantial error has occurred as a result of the compilation, imputation or dissemination process, the statistical release, live tables and other accompanying releases will be updated with a correction notice as soon as is practical.

Scheduled Revisions

At time of publication there are no scheduled revisions for this series. However there are 6 authorities whose audit of accounts has not yet been completed. No revisions are expected to provisional NNDR3 forms for these authorities although it is possible some may arise from the audit.

Uses of the data

In addition to the use described in data quality, the data in this statistical release are used to inform government policy on national non-domestic rates. It also allows for monitoring of the results of any policy or financial changes to non-domestic rates or reliefs.

Data from the NNDR3 form feed into forecasts of public finance which are compiled by the Office for Budget Responsibility. Local authorities and their associations also use the data to make comparisons between authorities. Finally, the data are regularly used in answering parliamentary questions and various information requests.

The full set of data are available for each year from:

<https://www.gov.uk/government/organisations/department-for-communities-and-local-government/series/national-non-domestic-rates-collected-by-councils>

User engagement

Users are encouraged to provide comments and feedback on how these statistics are used and how well they meet user needs. Comments on any issues relating to this statistical release are welcomed and should be sent to: ndr.statistics@communities.gsi.gov.uk

The Department's engagement strategy to meet the needs of statistics users is published here:

<https://www.gov.uk/government/publications/engagement-strategy-to-meet-the-needs-of-statistics-users>

Devolved administration statistics

Both the Scottish Government and the Welsh Assembly Government also collect non-domestic rates data. Their information can be found at the following websites:

Scotland:

<http://www.scotland.gov.uk/Topics/Statistics/Browse/Local-Government-Finance>

Wales:

In English

<http://wales.gov.uk/topics/statistics/theme/loc-gov/?lang=en>

In Welsh:

<http://wales.gov.uk/topics/statistics/theme/loc-gov/?lang=cy>

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Information on Official Statistics is available via the UK Statistics Authority website:

<https://www.gov.uk/government/statistics/announcements>

Information about statistics at DCLG is available via the Department's website:

www.gov.uk/government/organisations/department-for-communities-and-local-government/about/statistics

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