Department for Communities and Local Government

National non-domestic rates to be collected by local authorities in England 2014-15

Local Government Finance

Statistical Release

19 February 2014

- Local authorities estimate the non-domestic rating income from the rates retention scheme in 2014-15 will be £22.4 billion. This is the amount authorities expect to collect after making allowances for mandatory, discretionary and transitional relief, allowances for losses in collection and the cost of collection and amounts retained outside the rates retention scheme e.g. revenue from enterprise zones..
- Local authorities forecast they will grant a total of £3,374 million of relief from business rates in 2014-15.
- Of this, it is estimated that £2,396 million of other mandatory relief i.e. excluding small business rate relief, will be granted in 2014-15.
- Local authorities forecast they will grant £347 million of discretionary reliefs in 2014-15 that will be funded through S31 grants.
- Other discretionary relief will amount to £93 million.
- Local authorities estimate that in 2014-15, the fourth year of the current transitional relief scheme following revaluation, the net cost of transitional relief will be £74 million.
- It is forecast that the small business rate relief (SBRR) scheme will grant nearly £1 billion of relief in 2014-15.

Introduction	2
Changes to the national non-domestic rates system	2
National non-domestic rates to be collected by local authorities in England 2014-15	3
National non-domestic rate reliefs to be granted by local authorities 2014-15	5
National non-domestic rate reliefs funded by Section 31 grants	7
Definitions	8
Technical notes	13
Enquiries	17

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Date of next publication:
February 2015

Introduction

This release provides information on national non-domestic rates and associated information for the financial year 2014-15.This information is derived from the new style national non-domestic rates (NNDR1) returns introduced last year to reflect the introduction of the business rates retention scheme. The forms were submitted by all 326 billing authorities in England in January and February 2014. This release only presents data relevant to 2014-15. It is planned to issue further information including comparisons with the 2014-15 data, data collected on the NNDR1(Supplementary) form and the old style NNDR system at a later date.

The release has been compiled by the Local Government Finance - Data Collection Analysis and Accountancy Division of Department for Communities and Local Government. For uses please see "Uses made of the data" section.

1. Changes to the national non-domestic rates system

The national non-domestic rates scheme changed in 2013-14 following the introduction of a business rates retention scheme where local authorities are able to retain a proportion of the revenue that is generated in their area. Further details can be found in the *Definitions* section of this release. This release only presents data relevant to the new scheme in 2014-15, although it is planned to issue further information on comparisons with both 2013-14, the first year of the new system, and also the old style NNDR system at a later date.

These changes required major alterations to the NNDR1 form including the addition of two new sections. Data from these new sections is still being validated. The information collected in these sections will be published once this additional validation work is complete.

When calculating the non-domestic rates liability of a hereditament (i.e. a business unit), one of two multipliers are used. This is because of the Small Business Rate Relief scheme which is designed to help small businesses meet the cost of their rates and is primarily funded by those businesses not receiving benefit from the scheme through a supplement. The amount of relief was temporarily increased in October 2010 and the additional cost arising from this temporary change in the scheme is being funded by the Government. See Section 4 below.

The multipliers used are shown in **Table 1**. In 2014-15 those hereditaments that will not benefit from the Small Business Rate Relief scheme will pay an additional 1.1p supplement to fund the Small Business Rate Relief granted. Further details can be found in the *Definitions* section of this release

Table 1 also gives estimates for transitional relief that billing authorities expect to apply to national non-domestic rates bills in 2014-15. Transitional relief is designed to phase in large increases in individual rate bills arising from the revaluation through caps on annual increases. This relief is funded by phasing in reductions in individual rate bills through caps on annual reductions. Further details can be found in the *Definitions* section of this release

2. National non-domestic rates to be collected by local authorities in England 2014-15

Table 1 gives details of the amount of national non-domestic rates local authorities estimate they will collect in 2014-15 and the reliefs they will grant.

- Local authorities estimate the non-domestic rating income from the rates retention scheme in 2014-15 will be £22.4 billion. This is the amount authorities expect to collect after making allowances for mandatory, discretionary and transitional relief, allowances for losses in collection and the cost of collection and amounts retained outside the rates retention scheme e.g. revenue from enterprise zones.

- Local authorities forecast they will grant a total of £3,374 million of relief from business rates in 2014-15.

- Of this, it is estimated that £2,396 million of other mandatory relief i.e. excluding small business rate relief, will be granted in 2014-15.

- Local authorities forecast they will grant £347 million of discretionary reliefs in 2014-15 that will be funded through S31 grants.

- Other discretionary relief will amount to £93 million.

- Local authorities estimate that in 2014-15, the fourth year of the current transitional relief scheme following revaluation, the net cost of transitional relief will be £74 million.

Table 1 National non-domestic rates to be collected by local authorities 2014-15

		£ million
Forecast gross rates payable in 2014-15		**26,788**
Net cost of the small business rate scheme	457	
Other Mandatory relief	1,444	
Unoccupied "relief"	952	
Discretionary relief	93	
Other discretionary relief funded through s31 grants	347	
	3,292	
Changes as a result of growth/decline in relief in 2014-15	82	
Total cost of reliefs		**3,374**
Transitional arrangements		
Addition revenue received because reduction delayed	15	
Revenue forgone because increase delayed	92	
Net cost of transitional arrangement	**77**	
Changes as a result of growth/decline in relief in 2014-15	-3	
Net cost of transitional arrangements		**74**
Gross Rate Yield after reliefs & transitional arrangements		**23,340**
Estimate of losses in collection (bad debts) of net rates payable in respect 2014-15	326	
Estimate of repayments in respect of 2014-15 net rates liability payable folowing successful appeals	578	
		905
Net collectable rates		**22,435**
Cost of transitional protection payments made to authorities	74	
less Allowance for Cost of Collection	84	
less Special Authority Deductions (City of London only)	11	
		-21
		22,414
Disregarded Amounts		
Amounts retained in respect of Enterprise Zones	9	
Amounts retained in respect of New Development Deal areas	10	
Amounts retained in respect of Renewable Energy schemes	9	
		28
Non-domestic rating income from rates retention scheme for 2014-15		**22,386**
Other income allowed for 2014-15		123
Estimated surplus/(deficit) on NNDR 2013-14		-519
Total amount to be shared by central and local government		**21,990**

How the revenue will be allocated	£ million
Amount of NNDR to be paid to central government (central share)	**10,928**
Amount of NNDR to be retained by billing authority	**8,976**
Amount of NNDR to be passed to county council / GLA	**1,966**
Amount of NNDR passed to Fire Authority	**121**
Renewable Energy retained by local authority	**8**
Renewable Energy passed to county council	**1**

Small business rate multiplier(pence)	47.1
National non-domestic rates multiplier (pence)	48.2
Number of hereditaments on rating list as at 30 Sept 2013 ('000s)	1,787
Aggregate rateable value on rating list as at 30 Sept 2013	57,069

3. National non-domestic rate reliefs to be granted by local authorities 2014-15

Table 2 shows figures for mandatory and discretionary reliefs applied to national non-domestic rates bills by billing authorities. Mandatory reliefs are automatic entitlements in any billing authority area whereas discretionary reliefs are granted at a billing authority's discretion.

- Local authorities forecast they will grant £3,374 million of relief from business rates in 2014-15.

- It is forecast that the small business rate relief (SBRR) scheme will grant nearly £1 billion of relief in 2014-15.

- After allowing for receipts of the supplement paid by some businesses to fund the SBRR scheme, the scheme will grant £457 million more relief than is collected by the supplement.

- It is forecast that charitable relief will amount to £1,420 million in 2014-15 – 42% of the total amount of relief to be granted in 2014-15.

Table 2 National non-domestic rates reliefs to be granted by local authorities 2014-15

	£ million	£ million
Mandatory reliefs		
Small Business Rate Relief		
Forecast of relief to be provided in 2014-15	992	
of which: relief on existing properties where a 2nd property is occupied	*8*	
Additional yield generated from the small business supplement	535	
Net cost of small business rate relief in 2014-15		**457**
Other Mandatory reliefs		
Charitable occupation	1,420	
Community Amateur Sports Clubs (CASCs)	19	
Rural rate relief	6	
Forecast of other mandatory reliefs to be provided in 2014-15		**1,444**
Unoccupied "relief"		
Partially occupied hereditaments	35	
Empty premises	917	
Forecast of unoccupied property 'relief' to be provided in 2014-15		**952**
Discretionary reliefs		
Charitable occupation	44	
Non-profit making bodies	36	
Community Amateur Sports Clubs (CASCs)	1	
Rural shops etc	3	
Small rural businesses	2	
Other ratepayers under s47	7	
Forecast of discretionary relief to be provided in 2014-15		**93**
Discretionary reliefs funded through Section 31 grants		
"New Empty" properties	23	
"Long term empty" properties	51	
Retail relief	272	
Forecast of discretionary reliefs funded through S31 grant to be provided in 2014-15		**347**
Forecast of relief to be provided in 2014-15		**3,292**
Changes as a result of local estimates of growth or decline in relief		**82**
Total forecast of relief to be provided in 2014-15		**3,374**

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

Table 3 gives details of the additional reliefs for the national non-domestic rates system 2014-15 that were announced by the Chancellor in the Autumn Statements in 2012 and 2013 and which will be funded by central government by means of a Section 31 grant.

These changes are:

a) the increase in the multiplier in 2014-15 being set at 2% instead of the RPI figure of 3.2%;

b) the doubling of the Small Business Rate Relief that has been extended for a further 12 months until 31 March 2015;

c) ratepayers receiving Small Business Rate Relief that take on an additional property which would currently disqualify them from receiving relief will continue to receive their current relief for 12 months;

d) empty new build properties will be exempt from empty property rates for 18 months (Autumn Statement 2012)

e) a 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; and

f) 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.

Table 3 National non-domestic rates reliefs funded by Section 31 grants in 2014-15

	£ million
a) 2% increase in the 2014-15 small business rates multiplier	120
b) Temporary doubling of the small business rates relief	248
c) Maintaining small business rates relief on "first" properties	4
d) Relief to newly built properties	12
e) Relief awarded on the occupation of "long-term empty" properties	26
f) Retail relief	137
Total amount of reliefs funded by Section 31 grants	**548**

The amounts shown in **Table 3** are the cost of the relief that will be funded by a Section 31 grant payable by central government to local authorities. The figures differ from those shown in **Table 1** because a) they ignore the portion of the relief borne by central government and b) the figure in **Table 2** reflects an allowance for the business rates foregone by local authorities due to the multiplier for 2014-15 being limited to 2%.

5. 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. 23 2013. This is accessible at.
https://www.gov.uk/government/publications/local-government-financial-statistics-england-2013
The most relevant terms for this release are explained below.

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 of a property know as the **Rateable Value**, also called **National non-domestic rates**.

Business rates retention - From April 2013, the Government reformed the way in which local government is funded through the introduction of the business rates retention scheme. The local government sector (local authorities and fire and rescue authorities) can now keep half of any business rates revenue to invest in local services.

Central share – the amount of business rates that are redistributed by central government as either Revenue Support Grant (RSG) or specific grants.

Charity relief - a relief within the business rates system to help charities meet the cost of their rates.

Community Amateur Sports Clubs (CASC) relief - a relief within the business rates system to help sports clubs meet the cost of their rates.

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:

- Charity
- Non-profit making bodies
- Rural village shop
- Other small rural businesses

- Community & Amateur sports clubs
- Other local discounts awarded under Section 47 of the Local Government Finance Act 1988

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

- a business rate discount for a five year period up to state aid de minimis levels;
- all business rates growth 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 and ensure that Enterprise Zone growth is reinvested locally;

Empty Property Rates - business rates charged on empty property – i.e. charge to the owner / occupier 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 to help owners / occupiers of empty properties meet the cost of their **Empty Property Rates**.

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. Unoccupied new builds are now exempt from unoccupied property rates 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 of HM Revenue and Customs (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 like a university campus or just one office in a block.

There are nearly 1.8 million hereditaments in England.

Local Government Finance Act 1988 - the main legislation in respect of business rates; also called ‘the 1988 Act’ or ‘LGFA 1988’.

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 Rates Retention scheme.

Losses in appeals – Following a revaluation, the last of which was in 2010, the owners of hereditaments will often appeal against the rateable value placed on their property. This figure is the local authorities' estimates of the amount of non-domestic rates that they will have to repay to rate payers following successful appeals. It is therefore counted as "income" for the purposes of the Rates Retention scheme.

Mandatory relief - hereditaments are automatically entitled to relief of all or part of their rates bill provided they meet the criteria set down in legislation. There are currently five categories of mandatory relief:

- Charity
- Rural village shop
- Community & Amateur sports clubs
- Partially empty properties
- Empty properties

National Multiplier - the figure used to calculate a non-domestic rates bill from the rateable value. The rateable value times the multiplier equals the notional rates liability. The figure is set annually by the Government and reflects the change in the Retail Price Index in September the previous year (See **Small Business Multiplier)**. The standard multiplier includes a supplement which funds small business rate relief. The multiplier for 2014-15 is £0.482 (i.e. 47.1p + 1.1p).

NNDR – national non-domestic rates - are a means by which local businesses or organisations contribute to the cost of local authority services. Liable properties include public buildings, pipelines and advertising hoardings, as well as businesses. Some non-domestic properties, such as agricultural land and associated buildings, and churches, are exempt however. On 1 April 1990 the rating of non-domestic (mainly commercial and industrial) properties was substantially reformed. Before 1990-91, rates were set individually by local authorities and varied from authority to authority. Since 1 April 1990, the national multiplier has been set by the Government.

New Development Deals - £120m of funding available over six years (£15m in both 2013-14 and 2014-15) to finance additional infrastructure. In NDD areas authorities are entitled to retain all business rates growth for a period of 25 years.

ONS – the Office for National Statistics is the government agency responsible for compiling, analysing and disseminating many of the United Kingdom's economic, social and demographic statistics including the Retail Price Index, trade figures and labour market data as well as the periodic census of the population and health statistics.

Rates Liability - the basis of the rates bill. The liability is the **rateable value** times the multiplier, but this may be adjusted by any **transitional relief** in place, or by any **mandatory**, **discretionary** or **small business rate** relief applicable, to give the amount of rates payable.

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 – 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. However the next revaluation has been postponed until 2017 to provide greater stability for businesses and to encourage economic growth. Five yearly revaluations will continue from 2017.

Rateable values go both up and down at revaluation, in comparison to the average and 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).

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 been amended to allow authorities greater scope to award locally funded discretionary discounts.

Small Business Rate Relief scheme (SBRR) - a relief scheme within the business rates system to help small businesses meet the cost of their rates.

The SBRR is primarily funded by those businesses not receiving benefit from the scheme through a supplement included in the National Multiplier – this is currently 1.1p.

An important change to the level of relief granted was introduced from 1 October 2010 and will run until at least 31 March 2015 which doubles the usual level of Small Business Rate Relief. The additional costs arising from this temporary change in the scheme are being met by the Government. (See **Table 3** in the release above) There was no adjustment to the multiplier to reflect the extension of the relief.

For 1 October 2010 to 31 March 2015

Rateable Value Range	Multiplier payable	Relief Granted	Note
Below £6,000	Small business rate multiplier 2010-11: 40.7p 2011-12: 42.6p 2012-13: 45.0p 2013-14: 46.2p 2014-15: 47.1p	100% rate relief on liability	This relief is available for: - one property; - one main property and other additional properties, according to certain conditions.
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 2010-11: 41.4p 2011-12: 43.3p 2012-13: 45.8p 2013-14: 47.1p 2014-15: 48.2p		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 SBRR scheme. The small business multiplier for 2014-15 is £0.471. The figure is set annually by the Government and normally reflects the change in the Retail Price Index in September of the previous year.

However, in the 2013 Autumn statement the Chancellor announced that for 2014-15 the increase in the multiplier would be capped at 2% rather than the 3.2% that would have been applicable had the change in the September 2013 RPI been applied. It was also announced that local authorities will be recompensed by central government for this loss of income through the section 31 grant mechanism. (See **Table 3** in the release above)

Transitional Relief – The rateable value of properties are normally reassessed every five years (see **Revaluation** above) and transitional arrangements are in place which moderate significant increases and decreases in bills. The transitional scheme is designed to be broadly 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 2010 after which all hereditaments will be expected to be paying their true rates liability. From April 2015, following the postponement of the next revaluation until 2017, all hereditaments will have a rateable value that does not change due to the effects of revaluation.

6. Technical Notes

Survey design for collecting NNDR1 data for January 2014

During January 2014, all 326 billing authorities in England were required to complete the NNDR1 form to show their estimates of the amount of national non-domestic rates that they will be able to collect in 2014-15. They were also required to determine the amount of non-domestic rates they will be required to pay to central government and their major precepting authorities under the business rates retention scheme.

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 the Department for Communities and Local Government by billing authorities in England on the National non-domestic rates (NNDR1) forms. The data collected are used to estimate the amount each local authority will collect in national non-domestic rates in 2014-15 and these data will be used by billing authorities and major precepting authorities to agree a schedule of payments for the share of business rates income that is to be paid to major precepting authorities. The data will also be used in calculating the entitlement that individual local authorities might have to safety net payments. 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 Department for Communities and Local Government as the data are received and stored. These include:

i) **In form validation**: This refers to warnings that are built into the Excel forms that are sent to authorities. Forms have been pre-programmed with sense checks to highlight figures outside a set range. If an authority inputs figures that are likely to be incorrect, the form flags up to the officer inputting the data that this value could be incorrect. In some fields the figure can still be accepted if a reason is given whereas some cells will definitely be rejected as it is deemed impossible. In the majority of cases this means that the forms are returned completed and without any major validation queries.

ii) **CLASS (Computerised Local Authority Statistics System) validation**: Once the figures have been received by DCLG, they are input into the CLASS database. Further validation checks are carried out which returns a list of errors and warnings for unexpected figures which team members look through and contact an authority about if necessary.

iii) **Manual (or analytical) validation**: These are extra checks done manually by the teams to double check the figures they receive. During this process the teams also liaise with relevant policy section to clarify and rectify any anomalies.

iv) **Post validation**: Figures get checked and double-checked on the statistical releases. Particular attention is paid to making sure the values have been entered correctly and the figures on the graphs and tables correlate with each other.

Uses made of the data

The data in this Statistical Release are used to inform government policy on national non-domestic rates. The data also allow for monitoring of the results of any policy or financial changes to non-domestic rates or reliefs.

Following receipt of NNDR1 forms, the Department for Communities and Local Government will calculate what every authority - both billing authorities and major precepting authorities - is entitled to as a safety net payment on account. The Department will notify local authorities of these estimated amounts before the end of February. Local authorities will then need to confirm whether they would like these sums to be paid as safety net payments on account.

The NNDR1 form will also be used by the Department for Communities and Local Government to prepare a schedule of payments. This will be sent to local authorities, detailing the amounts which will be paid, and when payments will take place. The schedule of payments under the business rates retention scheme will cover:

- Central share payments
- Tariff and top-up payments
- Transitional protection payments
- Safety net payments on account

The national non-domestic rates figure for 2014-15 will also be used to estimate accrued national non-domestic rates for the Office for National Statistics which will be used in the Public Sector Finances statistics and the National Accounts. In addition the data are regularly used in answering parliamentary questions and various information requests.

The data are also used by local authorities and their associations. Data are made available on a local level and there are many requests for these data for comparisons between authorities.

Local authority data are published on the DCLG website and can be found here https://www.gov.uk/government/organisations/department-for-communities-and-local-government/series/national-non-domestic-rates-collected-by-councils

Comments and feedback from end users for further improvement or about your experiences with this product will be welcomed. Please send all views to nndr.statistics@communities.gsi.gov.uk

Symbols and conventions

…	= not available
0	= zero or negligible
-	= not relevant
||	= discontinuity
(R)	= revised since the last statistical release

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 it is planned that a further release, which will include comparisons with both the 2013-14 data and the old style NNDR system as well as data collected on the NNDR1(Supplementary) form will be issued at a later date.

Background notes

This Statistical Release can be found at the following web address:

https://www.gov.uk/government/collections/council-taxbase-statistics

Timings of future releases are regularly placed on the Department's website, https://www.gov.uk/government/organisations/department-for-communities-and-local-government/about/statistics#forthcoming-publications and on the National Statistics website, http://www.statistics.gov.uk/releasecalendar/currentreleases.asp

For a fuller picture of recent trends in local government finance, readers are directed to *Local Government Finance Statistics England* No. 23 2013, which is available electronically from the Department for Communities and Local Government website: https://www.gov.uk/government/publications/local-government-financial-statistics-england-2013

User engagement

Users are encouraged to provide 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 encouraged. Responses should be addressed to the "Public enquiries" contact given in the "Enquiries" section below.

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

7. Enquiries

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Information on Official Statistics is available via the UK Statistics Authority website:
www.statistics.gov.uk/hub/browse-by-theme/index.html

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

This document/publication is also available on our website at www.gov.uk/dclg

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February 2014

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ISBN: 978-1-4098-4147-0