

17.6

Non-domestic rating in England & Wales Changes in the 2010 rating lists between 1 April 2012 and 31 March 2013 by property type



Numbers: thousands; Rateable values: £ million

Property type	Shops		Offices		Warehouses		Factories		Other properties		All properties	
	Number	Rateable value	Number	Rateable value	Number	Rateable value	Number	Rateable value	Number	Rateable value	Number	Rateable value
	Local Rating Lists as at 1 April 2012	497	13,619	351	14,171	218	8,368	238	5,674	565	17,885	1,870
Properties added	12	432	31	1,276	14	519	13	330	27	1,015	96	3,574
Properties removed	14	383	26	1,307	13	588	13	396	25	1,224	91	3,898
Existing properties:												
RV increased *	5	43	2	24	2	24	1	16	6	124	16	231
RV reduced *	23	181	15	258	9	115	8	66	19	330	74	951
RV unchanged	456	11,464	307	11,542	195	6,599	216	4,609	515	13,908	1,689	48,122
Local Rating Lists as at 31 March 2013	495	13,530	355	13,906	219	8,208	238	5,558	567	17,470	1,875	58,672
Central List as at 31 March 2013	-	-	-	-	-	-	-	-	-	2,943	-	2,943

* Rateable values shown are the increases and decreases in rateable values for properties common to 1 April 2012 and 31 March 2013.

Notes:

1. This table shows changes in the 2010 local rating lists between 1 April 2012 and 31 March 2013 by property type. The table shows movements in the local list but the position of the central list at 31 March 2012 is shown as a separate line
2. The total rateable value at 31 March 2013 can be obtained by taking the value at 1 April 2012, adding on the net amount due to properties being added or removed and then adding on the net increase/decrease as a result of changes in the rateable value
3. The analysis in the above table overstates the changes in the properties themselves. Where the address of a property needs to be changed, perhaps because it is entered incorrectly in the lists, this is done by deleting the original entry and inserting a new entry. This is recorded here as the removal and addition of a property. Similarly, where a property is split into two or more separate properties or merged with others to form a single property, the original entries are deleted and new entries inserted. In both cases the deletions and insertions are recorded in the table as the removal and addition of properties. Thus both the number and rateable value of removals and additions will be overstated.

Contact point for enquiries

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www.hmrc.gov.uk

or contact the Stamp Taxes **Helpline** on **0845 603 0135**.

The next update of these tables will be published by the Valuation Office Agency in 2014. However, the precise format and timing of publication are yet to be finalised.

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