



HM Treasury



Department for
Communities and
Local Government

Administration of business rates in England:

summary of responses

December 2014



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1 Introduction

1.1 At Autumn Statement 2013, the government announced that it would discuss with business options for longer-term administrative reform of business rates after 2017.

1.2 On 10 April the government published a discussion paper to get the views of business and other stakeholders on ways to improve the administration of business rates.

1.3 Additionally, officials from HM Treasury, the Department for Communities and Local Government (DCLG) and the Valuation Office Agency (VOA) held over 30 meetings with external stakeholders. These meetings were attended by businesses and business representative bodies, rating agents and local authorities.

1.4 In all, 217 written responses to the discussion paper were received by the closing date of Friday 6 June 2014. Broadly, over 100 responses came from businesses and their representatives, including trade organisations and rating agents, and 100 came from the local government sector. The remaining responses were provided by individuals and think tanks.

1.5 The key findings from the responses to the discussion paper were:

- A majority of respondents want to retain the current valuation method, whereby each property receives an individual valuation.
- Just over half of respondents, including most businesses and their representatives, favoured more frequent revaluation cycles than currently, believing that this would align rateable values to market conditions.
- However, a significant minority of respondents, including most respondents representing local government, did not favour more frequent revaluations, arguing that this would result in decreased certainty and stability to both business and local government.
- Most respondents, including more than half of businesses, felt billing and collection needed significant improvement and that digital options should be explored.
- Although most respondents recognised that the timely and accurate collection of information was integral to the effectiveness of the business rates system, views differed as to how this might be improved.

1.6 This document summarises responses under four main headings:

- How property is valued
- How often property is valued
- How rates bills are set and collected
- How information about ratepayers and business rates is provided and used

2 Summary of responses

How is property valued

The discussion paper included the following questions:

- 1 The Valuation Office Agency is currently required to set rateable values that are based on the annual rental value of each property at a certain date. What are your views on this approach whilst recognising that the government believes business rates should continue to be based on rental property values?
- 2 What are your views on a less individualised approach to arriving at a rateable value, such as banding, a system of 'zones', indices, or rolling revaluations, as described above?
- 3 Moving from the current system to one where properties were placed in bands would result in bills rising for some ratepayers and falling for others. What would be considered an acceptable variance from current bills?
- 4 What are your views on the Valuation Office Agency's use of the 'receipts and expenditure' and 'contractors basis' valuation methods used to value property that is not normally let? What do you think about how these methods are applied?
- 5 Do you have any views on the way that public houses are valued?

Headlines

2.1 Most respondents favoured retaining individualised valuations on the grounds that they believe they better reflect differences in properties, and are, in their view, fairer. They wanted valuations to contain more specific detail about individual properties, such as the usage and the location, not less, especially in sectors with more complex properties (e.g. manufacturing).

2.2 Many argued that less-individualised, 'broad brush' approaches to valuation such as banding and zoning were likely to be less fair and would lead to more appeals.

2.3 A number of respondents suggested removing small properties from rating altogether or applying any banding to smaller properties, arguing this would support small business and free up VOA resources.

Banding

2.4 Most respondents were against banding all properties, arguing that it would dilute fairness and accuracy, with properties at the bottom end of bands being 'worst hit'. Some suggested that the banding of commercial properties would be more difficult than banding of residential properties (as under Council Tax), due to the wider variety of property types and scale of values, so there would be more 'winners and losers'.

2.5 A few respondents believed that banding of all assessments, or other non-individualised approaches, would not be acceptable with the current tax rate.

2.6 However, there were some exceptions: a few respondents thought that banding could produce savings in process and administration, although it may also generate complications. It

was felt by some that bands might be used to simplify valuation for properties with rateable values of potentially up to £50,000, allowing the remaining properties (approximately 10% of properties have rateable values of more than £50,000) to be valued individually.

Zoning

2.7 Although there was more support for zoning than banding among stakeholders, it was generally thought it would be hard to administer and less fair than the current approach. It was suggested that there could be issues around zone 'boundaries', how the zones are set and fairness between properties with different uses within zones. For example, it could mean businesses with different uses in the same zone paying the same amount or similar businesses either side of a zone boundary paying different amounts.

Rolling revaluations

2.8 A few respondents felt that rolling revaluations could better reflect the market, by keeping values up to date more frequently than the current revaluation cycle. However, it was argued by a greater number that some businesses would be paying rates on up-to-date values at the same time as others were paying rates on out of date values, and that this would not be fair. They also felt that the system could be difficult to administer for VOA and local authorities.

Indices

2.9 Some respondents suggested the use of indices could help keep rateable values more in line with market rents and could be used alongside existing individualised valuation methods. They suggested these could replace the current up-rating by RPI inflation.

2.10 However, others thought that they could add complexity to the system, particularly trying to derive indices for particular property types or regions.

Small properties

2.11 A number of respondents suggested taking properties with low rateable values out of rating altogether, with the preferred threshold by these respondents being the existing threshold for small business rate relief (SBRR), of £12,000 rateable value. They argued that removal could support small business and free up VOA resources, either to make more frequent revaluations more achievable or better handle appeals.

2.12 It was noted by a few local authorities that removing small businesses altogether could impact on local authority income, while some representative bodies argued that this may not be fair to other ratepayers.

Other comments on how properties are valued

2.13 Some respondents suggested that public sector-owned properties could be either removed from rating or pay nominal rates.

2.14 Some large manufacturing businesses suggested valuations be made based on capital values in sectors where there is little or no rental evidence. This would bring the regime in England more into line with other countries, and make it more competitive. Most of these businesses also argued that plant and machinery should no longer be rated as they regards this is a disincentive to investment, thus making British manufacturing less competitive. They also suggested that improvements to plant and machinery appear to impact on valuation changes more promptly than other changes, which they considered unfair.

2.15 A small number of respondents, including some local authorities, thought pubs should be valued using rental values of the property alone, rather than rental values derived in part from an assessment of turnover, noting that a rental market has been developing in modern, food-focused pubs. Some of the respondents who answered the question on pubs suggested they should be revalued between revaluations if turnover falls dramatically, due to the “unique” way they are valued.

How often property is valued

The discussion paper included the following questions:

- 6 Some ratepayers have suggested establishing annual, 2-yearly, or 3-yearly revaluations instead of the normal 5 yearly cycle. How frequently do you think the rateable value of a property should be re-assessed at a revaluation, bearing in mind possible impacts on the predictability and volatility of bills? Why?
- 7 Would your views change if more frequent revaluations meant:
 - a rates bills changed more often i.e. were less stable and less predictable than currently?
 - b it were necessary to use a less individualised approach to valuing property than currently which would mean that ratepayers with different rents, who at the moment pay significantly different bills, might pay the same amount?
- 8 Do you think ratepayers would be more, less, or just as likely to appeal the rateable value of their property if revaluations were more frequent?
- 9 Reducing the time allowed to prepare a revaluation from the current 2 years would also reduce the time available for ratepayers to check their rateable values and prepare for changes to their rates bills. It would also mean the Valuation Office Agency would have less time to collect and analyse rental evidence to prepare valuations. How do you think this would impact ratepayers and local authorities?
- 10 What is your understanding of how a revaluation affects final business rates bills? Would you like to receive more information from the government on how this works?

Frequency of valuation

2.16 Around half of all respondents, and the majority of business respondents, suggested more frequent revaluations on the basis that it could make rateable values more responsive to changes in market conditions. The respondents who argued for greater frequency included rating agents, business representatives, large retailers and manufacturers. There was no clear agreement on the length of cycle, although three yearly revaluation was the most popular option, with some favouring annual revaluations.

2.17 Just under half of respondents did not favour increasing the frequency of revaluations. These were mainly local authorities but also a significant minority of ratepayers with multiple properties, local business groups and rating agents. They argued that this could negatively impact on stability for both business and local authorities. Concerns were also expressed by some of the rating agents who do not favour greater frequency because of the administrative cost that more frequent revaluations could engender.

Antecedent Valuation Date (AVD)

2.18 A significant proportion of those that favoured more frequent revaluations also suggested shortening the period between the valuation date (AVD) and the date the list comes into effect. Many suggested reducing it from a two year gap to one year. They argued that this would make rateable values more 'up-to-date' and reflective of market changes. It was felt this could be facilitated by greater use of modern technology.

2.19 In contrast, many respondents who suggested maintaining the current revaluation cycle did not favour (or comment on) reducing the period between the AVD and the list coming into effect. Respondents who commented on the AVD period argued it was important to get rateable values right and ratepayers should have sufficient time to check their rateable values before a new cycle. As a result, they did not favour a reduction in the AVD period from 2 years.

Appeals rate

2.20 Most, but not all, of those suggesting more frequent revaluations believed that this could lead to fewer appeals, as rateable values would be more closely aligned with changes in rental value. Those who favoured annual revaluations believed this would, in their view, reduce the financial incentive for ratepayers to appeal. A small number of those who favoured more frequent revaluations observed that this on its own may not reduce the appeals rate.

2.21 Conversely, many who did not favour more frequent revaluations, including many local authorities and some businesses and rating agents, did not think more frequent revaluations would lead to a reduction in appeals. It would either have no effect on the appeals rate or would lead to an increase. It was noted by some that even if the number of appeals at each revaluation remained the same as now, increasing their frequency would increase the total volume of appeals.

Transitional relief

2.22 Of the respondents who commented on transitional relief, the majority view was that the scheme causes confusion for ratepayers. Some business respondents and rating agents suggested that more frequent revaluations could reduce the need for transitional relief. However, a few larger businesses believed a transitional scheme would still be necessary and helpful, even if revaluations were more frequent.

How rates bills are set and collected

The discussion paper asked the following questions:

- 11 Do you feel that you understand your rates bill? What would help you to understand it better?
- 12 There are a number of reliefs available for certain types of property or property use which can reduce the amount of business rates you pay. What do you think of the general level of awareness about the reliefs available?
- 13 What is your experience, in general, of how the reliefs system is administered?
- 14 Some reliefs are applied automatically to bills and some require ratepayers to request them from their local authority. What are your views on this?

- 15 Your business rates bill is calculated by your local authority (council). If you receive business rates relief of any kind, this should be listed on your bill. Do you have views on how the reliefs you receive are currently shown on your bill?
- 16 Bills (demand notices) are issued to ratepayers by billing authorities. They calculate final bills by multiplying a property's rateable value as set by the Valuation Office Agency, by the business rates multiplier as set by central government, less any mandatory or discretionary reliefs, including transitional relief. What are your views on how clearly bills show the way in which a final business rates liability is calculated? How might bills be made easier to understand?
- 17 The government is interested to know whether the following aspects of the current system for billing and collection of business rates present issues for business ratepayers, and if so, how these might be addressed:
 - a Bills are usually issued to ratepayers in paper form
 - b Format of bills may vary across billing authorities, though core content should be the same
 - c Each property is separately liable for rates and so ratepayers receive a separate bill for each property they occupy
 - d Changes to the rateable value of a property can lead to an additional, amended bill being issued to the ratepayer

Headlines

2.23 Many business respondents favour more standardised billing, possibly with a single format across local authorities, and increasing the option of electronic billing.

2.24 The relief system is viewed as adding complexity to the rating system, particularly transitional relief.

2.25 Many respondents, including many businesses and some local authorities, favour automating reliefs where possible. A number of ratepayers and their representatives believe there is inconsistency across local authorities in how they apply discretionary reliefs, with some being more generous than others.

Billing

2.26 A majority of respondents across business felt bills should be simplified in some way.

2.27 Complaints made by ratepayers included that bills were not well laid out, the calculation wasn't clear and the format varied by local authority. As there are 326 billing authorities utilising at least three commercial software billing packages to calculate and generate bills, many respondents pointed to inconsistency in the format and layout of bills which may make them more difficult to understand.

2.28 Some respondents specifically thought bills were made more complicated by reliefs, particularly transitional relief and the new reliefs for small businesses and retailers introduced by the government in 2014-15; they could otherwise be quite easy to understand.

2.29 Among the suggestions made to improve billing were: introducing a single, standard format; more explanation; using 'plain English'; and including information on all reliefs. It was

argued that such measures would support greater simplicity and transparency in the billing process. One response suggested an 'online rates calculator' could give ratepayers more of an idea about how their bill has been calculated.

2.30 However, a small number of respondents, mainly a few local authorities, but also a few business representatives, thought that billing was either not an issue or that providing more information would make bills even more complicated.

2.31 Of the respondents who commented on billing issues, many supported electronic billing, including nearly half of business respondents and some local authorities (subject to new burdens funding and maintaining local collection). Some larger businesses thought paper bills were "antiquated" or "outmoded", although some favoured maintaining paper billing as an option. A smaller number preferred retaining paper billing and some local authorities had not seen much interest in e-billing from ratepayers.

2.32 Some of the other suggestions to improve billing included:

- Some respondents favoured moving to a system of centralised billing. A specific point raised was that local government rates retention had created a conflict of interest for local authorities between tax collection and income generation, that is to say, the expansion of their tax base
- A number of respondents said that it was not clear what rates were being used to fund
- Virtually all respondents favoured retaining individual bills for each property

Reliefs and exemptions

2.33 Nearly half of those respondents who commented on reliefs questions, across all types, highlighted the extent to which the current system of reliefs added to the complexity of the overall rating system and of rates bills. Many specifically mentioned transitional relief as the main 'complicating factor'. EU State Aid rules also caused some confusion to both business and local authorities, because of uncertainty relating to eligibility, thresholds and monitoring of relief.

2.34 Some business representatives and rating agents thought awareness of reliefs was low. Fewer respondents, including some rating agents and local authorities, felt awareness was good or improving. A number of respondents suggested the government should review reliefs and exemptions to address this complexity. It was also suggested that where government introduced new reliefs, they should be confirmed for a number of years, to introduce greater certainty into the system.

2.35 Suggestions to improve awareness included: greater government support; using local chambers of commerce to publicise reliefs; putting details of available reliefs on bills; and a single web portal to publicise all available reliefs.

2.36 There was a lot of support from business and some local authorities for the automatic application of reliefs to bills (without the requirement for businesses to apply), while accepting that some reliefs cannot be easily automated e.g. Empty Property Rate Relief. A few made the suggestion that reliefs should require an initial application and subsequently be applied automatically.

2.37 Conversely, some local authorities thought all reliefs should be applied for, to prevent abuse and protect local government funding. A small but significant number of local authority responses mentioned the abuse of reliefs and the need for government action against this. Those respondents were concerned that the current relief system was being used for rates avoidance.

2.38 Some non-local authority respondents suggested that local government rates retention and financial pressures were making local authorities less willing and able to grant discretionary reliefs. Some rating specialists favoured more 'uniform' administration of discretionary reliefs.

2.39 Some of the other suggestions made by respondents on changing the way reliefs are administered included:

- Some large manufacturers suggested moving ratepayers with properties with combined rateable values above a certain threshold onto the central list, in part so decisions about reliefs are not impacted by local authorities' financial circumstances. An alternative could be for ratepayers with large rate burdens to be managed through central government
- Some small business representatives suggested where one relief was more generous than another, ratepayers should automatically move onto the more generous one e.g. small business rate relief instead of rural rate relief
- A few businesses suggested making partially occupied relief (Section 44a) mandatory
- A few businesses and rating agents want an appeals process specifically for reliefs

How information about ratepayers and business rates is provided and used

The discussion paper asked the following questions:

- 18 It can be difficult for the Valuation Office Agency to identify promptly changes to a property that may mean its rateable value should change, particularly if these changes cannot be seen from outside the property. When the change is finally identified, this can result in backdated bills for the ratepayer. To what extent do you think this is an issue for business ratepayers? What could all parties reasonably do to limit the number of situations where this happens?
- 19 Changes to rateable values can be made within the life of the rating list, and up to one year after the next list has been compiled. Most backdated bills or refunds are backdated to the date when the change to the rateable value of the property came into effect. What are your views on this?
- 20 Currently, the Valuation Office Agency collects rental information from ratepayers using forms of return sent by post. What is your experience of completing forms of return? Do you have suggestions for improving the way that you are asked to provide information to the Valuation Office Agency?
- 21 Do you have suggestions for improving the quality of data provided to the Valuation Office Agency, while minimising the burdens on business?
- 22 The Valuation Office Agency publishes data on its website that shows rateable value and floorspace. What are your views on how the Valuation Office Agency could improve the data it makes available? If you had greater access to Valuation Office Agency data, how would you use it?

- 23 There are currently legal constraints that apply to the data which the Valuation

Office Agency can share with ratepayers. Greater sharing of data could help the system run more smoothly. How do you think this could be achieved?

Headlines

2.40 While many respondents called for more transparency on the use of VOA data used to determine rateable values, there was no consensus as to what this meant in terms of publication and how widely it should be shared and when.

2.41 Around half of respondents who commented on information questions think Forms of Return (FORs) are too complex and / or the process for providing rental data to the VOA should become simpler and digitised.

2.42 Local authorities and some other respondents, favoured a statutory duty on ratepayers to inform the authorities of changes to properties. However, other respondents did not think such a duty would be necessary.

Transparency

2.43 Around half of those who responded to questions relating to information exchange, across business and local government, called for more transparency from the VOA, including rental and property data to be made more freely available and more information about how rateable values are determined.

2.44 However, across these responses, there were differences about what should be disclosed to whom:

- Some rating agents thought more rental data should be disclosed to them directly but not published
- Some respondents felt that disclosure should be restricted to 'legitimate' parties
- Some felt landlords and tenants should give consent before disclosure; whereas
- Others favoured full disclosure, but at different stages

2.45 A small group, mainly made up of rating agents, disagreed with the VOA interpretation of the legislation on disclosing rental data and some suggested that if the law was holding back greater disclosure, then the law should be changed.

2.46 A number of larger businesses raised the importance of confidentiality of rental data. While much information is confidential, some argued that there must be a way to 'anonymise' it.

2.47 A number of respondents (mainly local authorities) complained about poor data sharing between the VOA and local authorities, such as details of occupiers. This had led to delays in issuing bills and hindered local government's forecasting of budgets.

2.48 It was generally accepted that summary valuations published on the VOA website before revaluations were a helpful tool for businesses and rating agents to check assessments.

Information collection and sharing

2.49 Forms of return (FORs) are the main way the VOA gathers rental evidence from ratepayers. They are statutory forms that ratepayers have to complete, when they are sent to them. Some non-local authority respondents commented that they thought FORs were too complex. They

felt this complexity led to errors and greater use of rating agents. Digital improvements were suggested as a way of mitigating this.

2.50 A number of business respondents said that it was important that the VOA better-focused its requests for information so that it only asks for the information that it requires.

2.51 Other suggestions made to improve the FOR process included: moving to a self-assessment system; requiring landlords (not occupiers) to provide the necessary data; and registering all leases no matter the length, with the parties then having access to this information.

2.52 A wide variety of respondents consider backdating of rates bills and refunds to be a problem and should be restricted. They argue that there would be less need for it if appeals were resolved more quickly.

2.53 A significant proportion of respondents (principally, but not solely local authorities) suggested imposing a statutory duty on ratepayers to ensure that they informed the authorities (VOA or local authorities) of any changes to properties which may increase the rateable value. They argued that this would align business rates with other taxes, including council tax, and would deal with the issue of backdating. A few local authorities also suggested: restricting the benefit of a positive change (as with welfare benefits); and that the cost of changes to the rating list predating the rates retention scheme should be financed by central government.

2.54 However, other respondents, mainly non-local authorities, did not think a statutory duty was necessary. Some of these respondents pointed out that a number of changes to property require local authority consent or approval. With better data sharing between local authorities and the VOA, the VOA should be aware of most of the changes that should affect the rateable value, so it should not be necessary to burden ratepayers with a duty to notify.

2.55 A few local authorities suggested introducing a power of entry for local authorities in order to inspect properties that they think should be on the rating list. However, other local authorities pointed out that local government rates retention is already incentivising councils to search for such properties, so such a power would be unnecessary.

2.56 There were concerns raised by some businesses and rating agents that local authorities could try to exploit the new incentives from rates retention to search out opportunities to increase rates liabilities on business.

A List of respondents

The following is a full list of respondents to the discussion paper:

| | |
|--|--|
| Aitchison Raffety Chartered Surveyors | Bristol City Council |
| Andrew Shufflebotham | British Chambers of Commerce |
| Anglia Revenues Partnership | British Horse Society |
| Arun District Council | British Hospitality Association |
| Asda Stores Ltd | British Independent Retailers Association |
| Association of Convenience Stores | British Institute of Innkeeping |
| Association of Licensed Multiple Retailers | British Property Federation – British Council for Shopping Centres |
| Association of Town and City Management – National Association of British Market Authorities | British Retail Consortium |
| Banks Group Ltd | British Sprinkler Alliance |
| Barnsley Metropolitan Borough Council | Broxbourne Borough Council |
| Bassetlaw District Council | Burnley Borough Council |
| Bayram Vickery Meech | Business Centre Association Ltd |
| British Beer and Pub Association | Business in Licensing |
| Baker Davidson Thomas | Capital Enterprise |
| Bembridge Parish Council | CBRE Ltd |
| BenX Group | Cemex UK |
| Birmingham Chamber of commerce | Centre for Cities |
| Blackpool Council | Chartered Institute of Public Finance and Accountancy |
| BMW Group UK | Cheshire West and Chester Council |
| BNP Paribas Real Estate | Chichester District Council |
| Bodmin Town Council | Chris Paterson |
| Bolton Council | City of London Corporation |
| Boots UK Ltd | Cluttons LLP |
| Boston Borough Council and East Lindsey District Council | Confederation of British Industry |
| Bournemouth Borough Council | Coral Racing Limited |
| Bradford Chamber of Commerce | Country Land and Building Association (CLA) |
| Bradford Metropolitan District Council | County Councils Network |
| | Coventry City Council |

Crawley Borough Council
CVS
Dalton Warner Davis LLP
District Councils' Network
Doncaster Chambers of Commerce
Doncaster Metropolitan Borough Council
Durham County Council
East Herts District Council
EDF Energy
EE Ltd
Engineering Employers' Federation
Essar Oil (UK) Ltd
Essex County Council
Federation of Licensed Victuallers Associations
Federation of Small Businesses
Gamma Telecom Ltd
GDF Suez Energy UK-Europe
General Motors UK Ltd
Gerald Eve LLP
GL Hearn Ltd
Gravesham Borough Council
Greater London Authority
Greater Manchester Chamber of Commerce
Guild of Master Victuallers
GVA
Hampshire Chamber of Commerce
Hampshire County Council
Hampshire Fire and Rescue Authority
Harborough District Council
Hertfordshire County Council
Hertfordshire District Council
Hinckley Town Centre Partnership Ltd
Hyndburn Borough Council
Institute for Fiscal Studies
Institute of Directors
Institute of Revenues, Rating and Valuation
Jaguar Land Rover Ltd
John Collier
John Lewis Partnership
Jones Lang LaSalle Ltd
Kingfisher PLC
Borough Council of King's Lynn and West Norfolk
Kingston-upon-Hull City Council
Kirklees Council
Knowsley Metropolitan Borough Council
Lancaster City Council
Lawrence Tattersall Chartered Surveyors
Lay Holdings Group
Leeds City Council
Lenzing Fibers Grimsby Ltd
Liberata UK Ltd
Liverpool City Council
Liverpool City Region
Local Government Association
London Borough of Barking & Dagenham
London Borough of Bexley
London Borough of Hammersmith and Fulham
London Borough of Haringey
London Borough of Hounslow
London Borough of Islington
London Borough of Newham
London Borough of Sutton
London Chamber of Commerce and Industry
London Councils

| | |
|--|--|
| Loughborough Business Improvement District | PWC |
| Luton Borough Council | Ransomwood Estates Ltd |
| Manchester City Council | Rating Surveyors Association |
| Mansfield 2020 | Ravenshead Parish Council |
| Matthews Associates (UK) Limited | Ribble Valley Borough Council |
| Michael Young | Royal Institute of Chartered Surveyors (Chartered Surveyors) |
| Milton Keynes Council | Royal Institute Chartered Surveyors (Corporate Occupiers Group) |
| Minehead Chambers of Commerce | Rochdale Borough Council |
| Mobile Operators Association | Rodney Atkinson |
| Wm Morrison Supermarkets | Roger Littlewood |
| National Farmers' Union | Royal Yachting Association |
| National Federation of Retail Newsagents | Rural West Sussex Partnership (1) |
| National Hairdressers' Federation | Rural West Sussex Partnership (2) |
| Newcastle City Council | Rushmoor Borough Council |
| Newcastle-under-Lyme Borough Council | Rutland County Council |
| Nissan Motor Manufacturing UK Ltd | Sahaviriya Steel Industries UK |
| Norfolk Business Rates Pool Board | Savills |
| North East Chamber of Commerce | ScottishPower |
| Association of North East Councils | Sevenoaks District Council |
| North Hertfordshire District Council | Sheffield Chamber of Commerce |
| North Kesteven District and City of Lincoln Councils | Sheffield City Council |
| North Tyneside Council | Slough Borough Council |
| North Warwickshire Borough Council | Society of County Treasurers |
| North West Leicestershire District Council | Society of District Council Treasurers |
| Norwich City Council | Society of Motor Manufacturers & Traders Ltd |
| Nuneaton and Bedworth Borough Council | Solihull Metropolitan Borough Council |
| Oldham Council | South Lakeland District Council |
| Oxfordshire County Council | South Norfolk Council |
| Pete Turner | South Northamptonshire Council |
| Petrol Retailers Association | Southampton City Council |
| Plymouth City Council | Southend-On-Sea Borough Council |
| Pontefract Town Centre Partnership | |

Southwark Chambers of Commerce
Special Interest of Municipal Authorities
(SIGOMA)
Staffordshire Chambers of Commerce and
Industry Ltd
Standard Life Investments
Stockport Metropolitan Borough Council
Stockton-on-Tees Borough Council
Stoke-on-Trent City Council
Storeys Edward Symmons
Surrey County Council
Tameside Metropolitan Borough Council
Tata Steel
Telford and Wrekin Council
Tesco Stores Ltd
The RONA partnership
Tiptree Equestrian Centre
Tom Stokes
Tonbridge and Malling Borough Council
Trust and confidence by design
UK Competitive Telecommunications Association
Energy UK
UK Petroleum Industry Association Ltd
Vail Williams LLP
Vtesse Networks Ltd
Warrington Borough Council
Warwickshire County Council
Watford Borough Council
Welbeck Retail Management Ltd
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