



Department for
Communities and
Local Government

Non-Domestic Rates Team
LGF BRS
SE Quarter - 2nd Floor
Fry Building
2 Marsham Street
London SW1P 4DF

12 December 2014

Email: ndr@communities.gov.uk

Chief Finance Officers of English Billing Authorities

FOR THE ATTENTION OF THE BUSINESS RATES SECTION

Dear Chief Finance Officer

Business Rates Information Letter (12/2014);

This is the twelfth business rates information letter to be issued by the Department for Communities and Local Government this year. Previous letters are available on the internet at:

<https://www.gov.uk/business-rates-information-letters>,

or for archived letters:

<http://webarchive.nationalarchives.gov.uk/20120919132719/http://www.communities.gov.uk/localgovernment/localgovernmentfinance/businessrates/busratesinformationletters/>.

- **Review of Business Rates Administration Interim Findings**
- **Summary of Responses to the Consultation Checking and Challenging Your Rateable Value**
- **Business Rates Avoidance Discussion Paper**

Review of Business Rates Administration Interim Findings

1. On 10 December the Government published a review of business rates administration interim findings paper which can be found at:

<https://www.gov.uk/government/publications/administration-of-business-rates-in-england-interim-findings>

2. At Autumn Statement 2013, the Government announced it would open up a discussion with businesses and local authorities about long-term administrative reform to business rates in England after 2017.

3. This paper summarises the Government's interim findings on the administrative reform of business rates and sets out how the Government proposes to respond to businesses' calls for clearer billing, better sharing of information and a more efficient appeals system.

Summary of Responses to the Consultation Checking and Challenging Your Rateable Value

4. The Government also published on 10 December a summary of interested party responses to the Government's consultation Checking and Challenging your Rateable Value (December 2013). The summary can be found at:

<https://www.gov.uk/government/consultations/checking-and-challenging-your-rateable-value>

5. In the light of responses the Government is now considering reform of the appeals system within the wider context of the review of business rates administration (see page 19 of the interim findings paper).

Business Rates Avoidance Discussion Paper

6. The Government is committed to dealing with avoidance in the tax system. At Autumn Statement 2014, the Government announced it would open up a discussion to:

- better understand the type and scale of business rates avoidance in England
- find ways to tackle business rates avoidance so that all ratepayers pay the business rates that they should pay

7. On 10 December the Government published a discussion paper which builds on the work undertaken by a Department for Communities and Local Government led business rates anti-avoidance working group and requests responses from interested parties to further inform the Government as to the types and scale of avoidance, as well as ideas around potential solutions. The paper can be found at:

<https://www.gov.uk/government/consultations/business-rates-avoidance-discussion-paper>

8. Responses are requested by 28 February 2015.