



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

- Local authorities reported that the non-domestic rating income for 2014-15 was £21.6 billion, an increase of £1.1 billion, or 5.2%, on the figure for 2013-14. 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 £3,363 million of relief from business rates in 2014-15. This is £221 million, or 7.0%, more than in 2013-14.
- Total relief provided to charitable occupations amounted to £1,520 million in respect of 2014-15, an increase of £86 million or 6.0% on 2013-14. These reliefs account for 45% of the total relief granted.
- Authorities granted £1,061 million relief under the Small Business Rate relief scheme for 2014-15, an increase of £76 million or 7.7% on 2013-14.
- Receipts from the supplement paid by some businesses to fund the Small Business Rate relief scheme in 2014-15 increased by £96 million, or 22%, to £543 million.
- The amount of relief granted to empty premises in 2014-15 fell by £41 million to £947 million, a reduction of 4.2% when compared with 2013-14.

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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 year 2014-15 and comparisons with 2013-14. This information is derived from the national non-domestic rates (NNDR3) returns submitted by all 326 billing authorities in England.

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<sup>1</sup>) contribute towards local services. The introduction of the business rates retention scheme<sup>1</sup> in 2013-14 allows local authorities to retain a proportion of the revenue that is generated in their area. This release presents outturn data for the first two years of this new scheme.

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. Further details on this scheme can be found in the *Definitions* section of this release.

The Government sets the multipliers for each financial year for England according to formulae set by legislation. Generally, the multipliers increase in line with the Retail Price Index in September of the preceding year. However in 2014-15, the Government capped the increase in the multiplier at 2% to provide business rate payers with additional support. *Section 4* below 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** and in the *Definitions* section of this release.

## Uses made of the data

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.

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<sup>1</sup> Further details about the business rates retention scheme and an explanation of hereditaments can be found in the *Definitions* section of this release.

The full set of data are available from:

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

## Revision to 2013-14 data

The losses in collection figure for 2013-14 has been revised because of a) a change in the way this information is presented in 2014-15, and this revised methodology has also been applied to 2013-14, and b) a correction has been to the underlying figure for 2013-14. However, these changes do not affect the non-domestic rating income for 2013-14.

### 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.

# 1. National non-domestic rates collected by local authorities in England 2014-15

**Table 1** gives details of the amount of national non-domestic rates local authorities collected in 2014-15 and the reliefs they granted. The multipliers used are also shown. The national non-domestic multiplier in 2014-15 included a 1.1p supplement to fund the Small Business Rate Relief scheme.

- Local authorities reported that the non-domestic rating income for 2014-15 was £21.6 billion, an increase of £1.1 billion, or 5.2%, on the figure for 2013-14. 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 they granted a total of £3,363 million of relief from business rates in 2014-15 an increase of £221 million, or 7.0%, compared with 2013-14. This was driven by increases in discretionary reliefs.
- Losses on appeal have fallen from £1,745 million in 2013-14 to £770 million in 2014-15. In 2013-14, authorities will have had to, for the first time, include a provision for back-dated and in-year appeals costs. In 2014-15, although authorities will have made changes to the amount they initially set aside for back-dated appeal costs, the amount for the most part will reflect the in-year provision only.

**Table 1 National non-domestic rates collected by local authorities 2013-14 and 2014-15**

	£ million		Change	
	2013-14	2014-15	£ million	%
<b>Gross rates payable in year</b>	<b>25,619</b> (R)	<b>26,039</b>	<b>420</b>	<b>1.6%</b>
Net cost of Small Business Rate relief	591	580		
Other mandatory relief	2,452	2,471		
Discretionary relief	100	312		
<b>Total cost of reliefs</b>	<b>3,142</b>	<b>3,363</b>	<b>221</b>	<b>7.0%</b>
<b>Gross Rates Payable in year less total cost of reliefs</b>	<b>22,476</b> (R)	<b>22,675</b>	<b>199</b>	<b>0.9%</b>
<b>Transitional arrangements</b>				
Additional revenue received in current year because reduction delayed	30	10		
Additional revenue received in respect of previous years because reduction delayed	68	94		
Less Revenue foregone in current year because reduction	159	90		
Less Revenue foregone in respect of previous years because reduction delayed	-96	-104		
<b>Net cost of transitional arrangement</b>	<b>36</b>	<b>119</b>		
<b>Net Rates Yield (Gross Rates Payable less net cost of Transition)</b>	<b>22,512</b> (R)	<b>22,794</b>	<b>282</b>	<b>1.3%</b>
<b>Accounting adjustments</b>				
Losses in collection	90 (R)	221		
Losses on appeal	1,745	770		
Interest payable	-	2		
Deferrals	-	-60		
<b>Total cost of accounting adjustments</b>	<b>1,835</b> (R)	<b>932</b>		
<b>Other deductions from collectable rates<sup>(b)</sup></b>	<b>128</b>	<b>214</b>		
<b>Disregarded Amounts</b>				
Amounts retained in respect of Designated Areas <sup>(c)</sup> of which:	4	15		
Amounts retained in respect of Enterprise Zones <sup>(c)</sup>	3	-		
Amounts retained in respect of New Development Deal areas <sup>(c)</sup>	1	-		
Amounts retained in respect of Renewable Energy schemes	4	22		
<b>Total Disregarded Amounts</b>	<b>7</b>	<b>38</b>		
<b>Non-domestic rating income from rates retention scheme (Net Rates Yield less Accounting adjustments, Other deductions &amp; Disregarded amounts)</b>	<b>20,541</b>	<b>21,610</b>	<b>1,069</b>	<b>5.2%</b>
			<b>2013-14</b>	<b>2014-15</b>
Small business rate multiplier( pence)			46.2	47.1
National non-domestic rates multiplier (pence)			47.1	48.2
Number of hereditaments on rating list as at 30 Sept ('000s)			1,771	1,787
Total aggregate rateable value of all hereditaments on rating list as at 30 Sept (£ million)			57,154	57,069
(a) Losses in collection - write offs are not included in the Total cost of Accounting Adjustments				
(b) 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				
(c) In 2014-15, the amounts in respect of Enterprise Zones & New Development Deal areas were not collected separately				

## 2. National non-domestic rate reliefs granted by local authorities in 2014-15

**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 £3,363 million relief granted from business rates, £3,051 million was mandatory relief (including small business rate relief). This is £9 million, or 0.3%, more than in 2013-14.
- Total relief provided to charitable occupations (that is both mandatory and discretionary relief) amounted to £1,520 million in respect of 2014-15, an increase of £86 million or 6.0% on 2013-14. These reliefs account for 45% of the total relief granted.
- Authorities granted £1,061 million relief under the Small Business Rate relief scheme for 2014-15, an increase of £76 million or 7.7% on 2013-14.
- Receipts from the supplement paid by some businesses to fund the Small Business Rate relief scheme in 2014-15 increased by £96 million, or 22%, to £543 million.
- The amount of relief granted to empty premises in 2014-15 fell by £41 million to £947 million, a reduction of 4.2% when compared with 2013-14.
- Local authorities granted a total of £312 million discretionary relief in 2014-15 and of this, £205 million was funded through Section 31 grants.

**Table 2 : Cost of reliefs from national non-domestic rates : 2013-14 & 2014-15**

	£ million		Change	
	2013-14	2014-15	£ million	%
<b>MANDATORY RELIEFS</b>				
<b>Small Business Rate Relief</b>				
<b>In respect of current year</b>				
Relief provided in year	986	1,061		
Additional yield generated from the small business supplement	447	543		
Net cost of small business rate relief in respect of current year	539	518		
Net cost of small business rate relief in respect of previous years	52	62		
<b>Net cost of small business rate relief</b>	<b>591</b>	<b>580</b>	<b>-11</b>	<b>-1.8%</b>
<b>Other Mandatory reliefs</b>				
<b>In respect of current year</b>				
Charitable occupation	1,391	1,476		
Community Amateur Sports Clubs (CASCs)	18	19		
Rural rate relief	6	6		
Partially occupied hereditaments	34	32		
Empty premises	988	947		
Total other mandatory relief in respect of current year	2,438	2,480		
Other mandatory relief in respect of previous years	14	-9		
<b>Total Mandatory relief</b>	<b>3,042</b>	<b>3,051</b>	<b>9</b>	<b>0.3%</b>
<b>DISCRETIONARY RELIEFS</b>				
<b>In respect of current year</b>				
Charitable occupation	43	44		
Non-profit making bodies	35	36		
Community Amateur Sports Clubs (CASCs)	1	1		
Rural shops etc	3	3		
Small rural businesses	2	2		
Other ratepayers under s47	8	12		
Hardship relief	3	3		
Total discretionary relief in respect of current year	95	100		
Discretionary relief in respect of previous years	1	2		
<b>Discretionary reliefs funded through Section 31 grants</b>				
"New Empty" properties	1	4		
"Long term empty" properties	-	4		
Retail relief	-	196		
Flooding relief	3	1		
Total cost of discretionary reliefs funded through S31 grant	4	205		
Discretionary relief funded through S31 grants in respect of previous years	-	5		
<b>Total cost of discretionary relief</b>	<b>100</b>	<b>312</b>	<b>212</b>	<b>-</b>
<b>TOTAL COST OF ALL RELIEFS</b>	<b>3,142</b>	<b>3,363</b>	<b>221</b>	<b>7.0%</b>

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

A number of measures announced by the Chancellor in the 2012 and 2013 Autumn Statements made changes to 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. More information about these measures can be found in the *Definitions* section of this release.

**Table 3** shows the section 31 grants paid to local authorities in 2013-14 and 2014-15 for the following measures:

- a) the cap on the increase in the small business multiplier to 2%;
- b) the doubling of Small Business Rate Relief;
- c) ratepayers continuing to receive their Small Business Rate relief for 12 months when they take on an additional property which would normally disqualify them from receiving the relief;
- d) empty new build properties are exempt from empty property rates for 18 months;
- e) 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;
- 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; and
- g) In addition, authorities are also compensated for the cost of discounts given to eligible businesses as a result of the floods that occurred during December 2013 to March 2014.

**Table 3 : National non-domestic rates measures funded by Section 31 grants**

	<b>2013-14</b>	<b>£ million 2014-15</b>
a) Capping the increase in the small business rates multiplier	-	115
b) Temporary doubling of the small business rates relief	-	274
c) Maintaining small business rates relief on "first" properties	-	1
d) Relief to newly built properties	1	2
e) Relief awarded on the occupation of "long-term empty" properties	-	2
f) Retail relief	-	99
g) Flooding relief	3	5
<b>Total amount of reliefs funded by Section 31 grants</b>	<b>4</b>	<b>498</b>

The amounts shown in **Table 3** are the Section 31 grant paid to local authorities to compensate them for the loss of income arising from the measures above. 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.



## 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.

**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**. 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:

- 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 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 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 business rates retention scheme.

**Losses in appeals** –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.

**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 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 gives the notional rates liability. The figure is set annually by the Government and normally reflects the change in the Retail Price Index in September the previous year (See **Small Business Multiplier**). As mentioned above in 2014-15, the Government capped the increase in the multiplier at 2% to provide business rate payers with additional support. The standard multiplier includes a supplement which funds small business rate relief. The multiplier for 2014-15 was £0.482 (i.e. 47.1p + 1.1p).

**NNDR – national non-domestic 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**.

**New Development Deals** - £120m of funding available over six years (£15m in both 2013-14 and 2014-15) 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** – 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 will 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 (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 (1.1p in 2014-15) 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).

An important change to the level of relief granted was introduced from 1 October 2010 and continued through 2014-15. It effectively doubles the level of Small Business Rate Relief granted. The additional costs arising from this temporary change in the scheme are being met by the Government. (See **Table 3** above).

#### From 1 April 2013 to 31 March 2015

Rateable Value Range	Multiplier payable	Relief Granted	Note
Below £6,000	Small business rate multiplier 2013-14: 46.2p 2014-15: 47.1p	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		The Small Business Rate Relief scheme is funded by businesses that pay the

	2013-14: 47.1p 2014-15: 48.2p		national non-domestic rates multiplier.
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**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, in 2014-15, the Government capped the increase in the multiplier at 2% to provide business rate payers with additional support. The small business multiplier for 2014-15 was £0.471.

**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** – 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 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 planned to come into force in April 2015 which would have triggered a new transitional relief scheme, has been postponed until April 2017.

## 5. Technical Notes

### Survey design for collecting NNDR3 data for 2014-15

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 2014-15.

Provisional NNDR3 forms were originally submitted by all 326 billing authorities in England between June and September 2015. 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 September and November, 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.

## 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. The data collected are used to calculate the amount each local authority collected in national non-domestic rates in 2014-15 and the reliefs they granted. 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.

## Background notes

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

<https://www.gov.uk/government/collections/national-non-domestic-rates-collected-by-councils>

Timings of future releases are regularly placed on the Department's website,  
<https://www.gov.uk/government/publications/uses-of-local-authority-spending-and-finance-data>

For a fuller picture of recent trends in local government finance, readers are directed to the latest edition of *Local Government Finance Statistics England* which is available from the Department for Communities and Local Government website:

<https://www.gov.uk/government/publications/local-government-financial-statistics-england>

## 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 [nndr.statistics@communities.gsi.gov.uk](mailto:nndr.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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