



Ministry of Housing,
Communities &
Local Government

National non-domestic rates collected by local authorities: England 2017-18 - revised

- Local authorities reported that the non-domestic rating income for 2017-18 was £23.8 billion. 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 £4.2 billion of relief from business rates in 2017-18. Of this £1.1 billion is the net cost of small business rate relief, £2.8 billion is the cost of other mandatory relief, and £0.3 billion is the cost discretionary relief.
- Local authorities reported a net increase in appeals provision of £171 million in 2017-18.
- Total relief provided to charitable occupations (that is both mandatory and discretionary relief) amounted to £1.9 billion in respect of 2017-18.
- Authorities granted £1.7 billion relief under the Small Business Rate relief scheme for 2017-18.

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Introduction

This release has been compiled by the Ministry of Housing, Communities and Local Government (MHCLG) and it provides information on national non-domestic rates and associated information for the financial years 2013-14 to 2017-18. This information has been derived from the national non-domestic rates (NDR3) returns submitted by all 326 billing authorities in England.

In the vast majority of cases this followed an audit of their accounts. However there are 5 authorities whose audit of accounts for 2017-18 hasn't been completed yet. In these cases we have published data based on their provisional unaudited accounts. 3 of these have confirmed that no changes to data are expected although it is possible some may arise from the audit.

An additional data collection exercise was issued to billing authorities following a consultation on the methodology to refine the Small Business Rate Relief (SBRR) Section 31 compensation calculation for 2017-18, 2018-19 & 2019-20. This relates to the compensation for supplementary yield loss element of the calculation. 231 billing authorities were able to submit the extra data to adjust their SBRR Section 31 amounts in time to be included in the original publication. For the remainder we showed the SBRR Section 31 amounts consistent with their NDR3 form. The remaining authorities were initially requested to provide the required data or confirm that they were content with the existing Section 31 amounts by the end of November. This exercise was fully completed in January, and the results are included in this revised publication.

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) contribute towards local services. The introduction of the business rates retention scheme in 2013-14 allows local authorities to retain a proportion of the revenue that is generated in their area.

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.

The Government sets the multipliers for each financial year for England according to formulae set by legislation. Generally, the multipliers have increased in line with the Retail Price Index in September of the preceding year. However as in the years 2014-15 to 2016-17, the Government continued to cap the increase in the multiplier at 2% in 2017-18 to provide business rate payers with additional support. Section 3 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**.

Special factors affecting 2017-18

Revaluation and transitional relief

Every few years, the government adjusts the rateable value of business properties to reflect changes in the property market. This is known as a revaluation. At revaluation, the Government also revises the business rates multiplier to reflect the aggregate change in rateable values. As the revaluation is not designed to raise any more or less tax, the Government adjusts the multiplier. So the small business non-domestic multiplier for 2017-18 is reduced from 48.4p to 46.6p. The national non-domestic multiplier fell from 49.7p to 47.9p.

The latest revaluation came into effect on the 1 April 2017 and reflects the rental market as at 1 April 2015. Table 1 therefore shows a discontinuity between 2016-17 and 2017-18 to reflect the revaluation.

At a revaluation, the Government also puts in place a transitional scheme that protect small and medium business ratepayers from significant step-changes in bills, by phasing-in increases over a number of years. The net transitional arrangements shown in Table 1 reflects the difference between revenue foregone and additional revenue collected, because the rates bills of ratepayers are being phased up or down as a result of the transitional scheme.

Small business rates relief

In the 2016 Budget, Government announced a permanent doubling of small business rates relief and there have been changes to the thresholds, meaning that 100% relief will be given to all businesses that have a rateable value of below £12,000, and tapering of the relief for businesses with a rateable value between £12,000 and £15,000. This was previously a temporary doubling that required an extension each year. The threshold at which a higher multiplier is applied has been increased from £18,000 (or £25,500 in Greater London) to £51,000. These changes may have affected the small business rates figures.

1. National non-domestic rates collected by local authorities

Table 1 provides details of the total amount of national non-domestic rates local authorities collected in 2017-18 and the reliefs they granted. The multipliers used are also shown. The national non-domestic multiplier in 2017-18 included a 1.3p supplement to fund the Small Business Rate Relief scheme.

- Local authorities reported that the non-domestic rating income for 2017-18 was £23.8 billion. 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 £4.2 billion of relief from business rates in 2017-18.
- Local authorities reported a net increase in appeals provision of £171 million in 2017-18.

Table 1 National non-domestic rates collected by local authorities 2013-14 to 2017-18

	£ million				
	2013-14	2014-15	2015-16	2016-17	2017-18 ^(e)
Gross rates payable in year	25,630	26,039	26,660	27,215	28,492 (R)
Net cost of Small Business Rate relief	591	580	539	584	1,062
Other mandatory relief	2,452	2,471	2,594	2,655	2,782
Discretionary relief	100	312	445	143	306
Total cost of reliefs	3,142	3,363	3,577	3,382	4,150
Gross Rates Payable in year less total cost of reliefs	22,488	22,675	23,083	23,833	24,342 (R)
Transitional arrangements^(a)					
Additional revenue received in current year because reduction delayed	30	10	0	0	1,184 (R)
Additional revenue received in respect of previous years because reduction delayed	68	94	55	27	24 (R)
Less Revenue foregone in current year because reduction delayed	159	90	0	0	1,252 (R)
Less Revenue foregone in respect of previous years because reduction delayed	-96	-104	-109	-82	-53 (R)
Net cost of transitional arrangement	36	119	165	109	9 (R)
Net Rates Yield (Gross Rates Payable plus net cost of Transition)	22,523	22,794	23,248	23,942	24,351 (R)
Accounting adjustments					
Losses in collection ^(b)	90	221	228	235	209 (R)
Net addition to appeals provision	1,745	770	287	-164	171 (R)
Interest payable	-	2	4	1	0
Deferrals	-	-60	-	-	-
Total cost of accounting adjustments	1,835	932	519	72	380 (R)
Other deductions from collectable rates^(c)	128	214	260	204	104 (R)
Disregarded Amounts					
Amounts retained in respect of Designated Areas ^(d)	4	15	14	29	40
Amounts retained in respect of Renewable Energy schemes	4	22	38	51	61
Total Disregarded Amounts	7	38	51	80	101
Non-domestic rating income from rates retention scheme (Net Rates Yield less Accounting adjustments, Other deductions & Disregarded amounts)	20,553	21,610	22,417	23,585	23,765 (R)
	2013-14	2014-15	2015-16	2016-17	2017-18^(e)
Small business rate multiplier (pence)	46.2	47.1	48.0	48.4	46.6
National non-domestic rates multiplier (pence)	47.1	48.2	49.3	49.7	47.9
Number of hereditaments on rating list as at 30 Sept ('000s)	1,771	1,787	1,816	1,831	1,856
Total aggregate rateable value of all hereditaments on rating list as at 30 Sept (£ million)	57,154	57,069	57,224	57,289	63,212
(a) Transitional Arrangements - only values in respect of previous years for 2015-16 and 2016-17 as scheme ended 2014-15. New scheme for 2017-18					
(b) Losses in collection - write offs are not included in the Total cost of Accounting Adjustments					
(c) 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					
(d) Designated Areas comprises Enterprise Zones & New Development Deal areas					
(e) Revaluation effective from 1st April 2017					

2. National non-domestic rate reliefs granted by local authorities

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 £4.2 billion relief granted from business rates, £3.8 billion was mandatory relief (including small business rate relief) in 2017-18.
- Local authorities granted a total of £306 million discretionary relief in 2017-18 and of this, £201 million was funded through Section 31 grants.
- Total relief provided to charitable occupations (that is both mandatory and discretionary relief) amounted to £1.9 billion in respect of 2017-18.
- Authorities granted £1.7 billion relief under the Small Business Rate relief scheme for 2017-18.
- Receipts from the supplement paid by some businesses (additional yield) to fund the Small Business Rate relief scheme in 2017-18 was £621 million.
- The amount of relief granted to empty premises in 2017-18 was £916 million.

Table 2 : Cost of reliefs from national non-domestic rates : 2013-14 to 2017-18

	£ million				
	2013-14	2014-15	2015-16	2016-17	2017-18 ^(a)
MANDATORY RELIEFS					
Small Business Rate Relief					
In respect of current year					
Relief provided in year	986	1,061	1,123	1,165	1,670
Additional yield generated from the small business supplement	447	543	646	651	621
Net cost of small business rate relief in respect of current year	539	518	477	514	1,049
Net cost of small business rate relief in respect of previous years	52	62	61	69	13
Net cost of small business rate relief	591	580	539	584 	1,062
Other Mandatory reliefs					
In respect of current year					
Charitable occupation	1,391	1,476	1,558	1,616	1,825
Community Amateur Sports Clubs (CASCs)	18	19	20	19	19
Rural rate relief	6	6	6	6	4
Partially occupied hereditaments	34	32	32	28	24
Empty premises	988	947	935	950	916
Total other mandatory relief in respect of current year	2,438	2,480	2,551	2,619	2,789
Other mandatory relief in respect of previous years	14	-9	42	36	-6
Total Mandatory relief	3,042	3,051	3,132	3,239 	3,844
DISCRETIONARY RELIEFS					
In respect of current year					
Charitable occupation	43	44	44	44	44
Non-profit making bodies	35	36	38	41	37
Community Amateur Sports Clubs (CASCs)	1	1	1	1	1
Rural shops etc	3	3	3	3	1
Small rural businesses	2	2	2	2	1
Other ratepayers under s47	8	12	13	17	18
Hardship relief	3	3	2	2	2
Total discretionary relief in respect of current year	95	100	104	109	103
Discretionary relief in respect of previous years	1	2	4	7	2
Discretionary reliefs funded through Section 31 grants					
"New Empty" properties	1	4	7	7	4
"Long term empty" properties	-	4	13	10	1
Retail relief ^(b)	-	196	296	-	-
Flooding relief	3	1	7	2	0
In Lieu of Transitional Relief	-	-	4	2	-
Rural Rate relief					4
Local Newspaper Temporary relief					0
Supporting Small Businesses relief					17
Discretionary Scheme relief					155
Pub relief					18
Total cost of discretionary reliefs funded through S31 grant	4	205	328	21	200
Discretionary relief funded through S31 grants in respect of previous years	-	5	10	6	1
Total cost of discretionary relief	100	312	445	143 	306
TOTAL COST OF ALL RELIEFS	3,142	3,363	3,577	3,382 	4,150

(a) Revaluation effective from 1 April 2017

(b) Retail relief ended in 2016-17

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

A number of measures have been announced by the Chancellor in the Autumn Statements and Spring Budgets since 2012 that affect 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.

Table 3 shows the section 31 grants paid to local authorities since 2013-14 to compensate them for the loss of income arising from the various national non-domestic rates measures shown below. 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. This is because this table reflects just the local authority share of retained business rates.

- Local authorities were paid a total of £1.1 billion in Section 31 grant in 2017-18, of which £0.8 billion related to compensation for doubling of Small Business Rate Relief.

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

	2013-14	2014-15	2015-16	2016-17		£ million 2017-18 ^(l)
a) Capping the increase in the small business rates multiplier	-	115	164	172		223 (R)
b) Doubling of the small business rates relief ^{(k)(m)}	-	274	292	306		773 (R)
c) Maintaining small business rates relief on "first" properties ^(a)	-	1	2	2		3
d) Relief to newly built properties ^(b)	1	2	4	4		3
e) Relief awarded on the occupation of "long-term empty" properties ^(c)	-	2	7	6		2
f) Retail relief ^(d)	-	99	154	1		-1
g) Flooding relief ^(e)	3	5	4	1		0
h) In Lieu of Transitional relief	-	-	2	1		0
i) Rural Rate Relief ^(f)	-	-	-	-		2
j) Local Newspaper Temporary Relief ^(g)	-	-	-	-		0
k) Supporting Small Businesses Relief ^(h)	-	-	-	-		10
l) Discretionary Scheme Relief ⁽ⁱ⁾	-	-	-	-		97
m) Pub Relief ^(j)	-	-	-	-		11
n) Enterprise Zone Relief provided in 100% Pilot Areas	-	-	-	-		4
o) Additional Growth in Growth Pilot Areas (Tees Valley)	-	-	-	-		1
Total amount of reliefs funded by Section 31 grants	4	498	630	493	 	1,128 (R)

- (a) Ratepayers continuing to receive their Small Business Rates Relief for 1 year when they take on an additional property which would normally disqualify them from receiving the relief.
- (b) Empty New Build properties are exempt from empty property rates for 18 months.
- (c) 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.
- (d) 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. S31 amounts for 2017-18 relate to adjustments to retail relief in respect of previous years as no scheme for 2017-18.
- (e) Authorities were compensated for cost of discounts given to eligible businesses as a result of the floods that occurred.
- (f) For (discretionary) doubling of mandatory rural rate relief from 1 April 2017.
- (g) £1500 discount relief for local newspapers office space effective from 1 April 2017 for 2 years.
- (h) To support businesses losing small business or rural rate relief due to revaluation effective from 1 April 2017 for 5 years.
- (i) Relief awarded by local authorities according to their own framework effective from 1 April 2017 for 4 years.
- (j) A discount of £1000 for pubs with rateable value less than £100,000 effective from 1 April 2017 for 1 year.
- (k) In 2017-18 a special threshold factor was incorporated into the S31 calculation.
- (l) Revaluation effective from 1 April 2017.
- (m) 2017-18 SBRR S31 amounts have been updated following an additional data collection exercise. This exercise was completed for all LAs in early January 2019

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.

Appeals provision – 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.

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**. This is 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. From 1 April 2017 local authorities in Devolution Deal areas e.g. Greater Manchester, Merseyside, West Midlands, West Country and Cornwall retained 100% of business rates i.e. central share 0%. London Borough local share was increased to 67% (central share was reduced to 33%) to reflect GLA taking on extra functions.

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.

Designated Area - an Enterprise Zone or a New Development Deal.

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 shown in Table 2 of this release.

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.

From April 2017 hereditaments with a rateable value under £2,900 get extended relief until they are occupied.

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 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.

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. The current categories of mandatory relief are shown in Table 2 of this release.

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. As in years 2014-15 to 2016-17 the Government continued to cap the increase in the multiplier at 2% in 2017-18 to provide business rate payers with additional support. The standard multiplier includes a supplement which funds small business rate relief. The multiplier for 2017-18 was £0.479 (i.e. 46.6p + 1.3p).

NNDR – national non-domestic rates - see **Business Rates**.

New Development Deals - £120m of funding available over six years 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 using a list compiled for 1 April 2017). The RV is used in determining the **rates liability**, and therefore the bill.

Renewable Energy schemes – 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. Rateable values will go both up and down at revaluation, in comparison to the average but 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 2017. Five yearly revaluations will continue.

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 amended by Section 69 of Localism Act 2011 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 (1.3p in 2017-18) included in the **National Multiplier**, which is used to calculate the rates liability for business with a rateable value greater than £51,000. In addition, businesses that fail other criteria are also liable for the supplement to fund the scheme (see table below).

The additional costs arising from this change in the scheme are being met by the Government (see **Table 3** above). From 2010 to 2017 this was a temporary doubling. From 2017-18 this is a permanent change. In addition, in 2017-18 thresholds changed for those eligible to the relief. These are shown in the table below.

From 1 April 2017

Rateable Value Range	Multiplier payable	Relief Granted	Note
Below £12,000	Small business rate multiplier 2017-18: 46.6	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 £12,001 and £15,000		Relief is on a declining sliding scale from 100% to zero.	
Up to £51,000		No relief granted but bills calculated using the small business multiplier	
Rest	National non-domestic rate multiplier 2017-18: 47.9		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 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 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 2017-18 is £0.466

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 –transitional arrangements are in place which moderate significant increases and decreases in bills following **revaluation**. 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 2017.

5. Technical Notes

Symbols and conventions

...	= not available
0	= zero or negligible
-	= not relevant
	= a discontinuity in data between years
(R)	= revised data
(P)	= provisional data

Rounding Where figures have been rounded, there may be a slight discrepancy between the total and the sum of constituent parts.

Data Collection

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 2017-18.

Provisional NNDR3 forms were originally submitted by all 326 billing authorities in England mostly between April and June 2017. 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 July and November, most 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. However there are five authorities whose audit of accounts hasn't been finalised. In these cases we have

published data from their provisional NNDR3 forms.

On 31 October 2018 an additional data collection exercise was issued to billing authorities following the 2017 technical consultation on the methodology to refine the Small Business Rate Relief (SBRR) Section 31 compensation calculation for 2017-18, 2018-19 & 2019-20. This relates to the compensation for supplementary yield loss element of the calculation. 231 billing authorities were able to submit the data to adjust their SBRR Section 31 amounts by the deadline to be included in the original publication. Returns have now been received from all 326 billing authorities and the results are reflected in this revised publication.

Data quality

This statistical release contains Official Statistics and as such has been produced to the high professional standards set out in the Code of Practice for Statistics. 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 Ministry of Housing, Communities and Local Government (MHCLG) by billing authorities in England on the National non-domestic rates (NNDR3) forms. They have been certified by auditors and signed by Chief Finance Officers as correct. The data will be used to calculate 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 MHCLG 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 MHCLG 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 Ministry of Housing, 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

This release has been revised to reflect (i) corrections submitted by two authorities following a payments reconciliation exercise, (ii) changes where two authorities have submitted their final NNDR3 and their provisional figures have been changed and (iii) changes arising from late returns to the data collection exercise on the SBRR Section 31 amounts. Changes from (ii) and (iii) were mentioned as potential scheduled revisions in the original release.

There are five authorities whose audit of accounts have not yet been completed and so further revisions may be necessary. Two of these authorities have confirmed that no revisions are expected to their provisional NNDR3 form but this may change.

Uses of the data

In addition to the use described in data quality, 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.

The full set of data are available for each year from:

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

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: ndr.statistics@communities.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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Information on Official Statistics is available via the UK Statistics Authority website:

<https://www.gov.uk/government/statistics/announcements>

Information about statistics at MHCLG is available via the Department's website:

<https://www.gov.uk/government/organisations/ministry-of-housing-communities-and-local-government/about/statistics>

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