

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

9 April 2020

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Chief Finance Officers of English Billing Authorities

FOR THE ATTENTION OF THE BUSINESS RATES SECTION

Dear Chief Finance Officer

Business Rates Information Letter (7/2020): Coronavirus Response: Monitoring

This is the seventh business rates information letter to be issued by the Ministry of Housing, Communities and Local Government this year. Previous letters are available on the internet at:

https://www.gov.uk/government/collections/business-rates-information-letters

or for archived letters:

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

This letter covers:

- Nursery Discount 2020/21
- Monitoring Data request for Local Authorities

Nursery Discount 2020/21

On 18 March the Department for Education announced that to support nurseries, they will also now be eligible for a business rates holiday for one year. That means non-local authority providers of childcare will pay no business rates in 2020-21.

In implementing the nursery discount, we encourage County Councils (Childrens Serivces) to work together with Districts to identify eligible early years providers, including providing access to the Ofsted Early Years Register. Where District councils are unsure who to contact in their relevant County Council, queries can be raised with Ofsted via <u>extranetqueries@ofsted.gov.uk</u> marking it for the attention of Grace Rodgers.

Monitoring Data request for Local Authorities

We are very grateful for the steps local government has taken to quickly implement the support package on business rates. On 9 April the Department requested monitoring data from local authorities on the expanded retail discount and the nursery discount scheme. The data will be collected weekly via the Delta system and included as part of the current BEIS grant return.

This information is necessary to gain a full and ongoing picture of implementation and delivery – the NNDR process will continue unaffected even though some data will at the outset be duplicated.

Authorities are asked to submit the following data:

- Estimated of number of hereditaments eligible RHL and nursery
- Estimated value of relief on eligible hereditaments
- Number of those where bills have been issued with 100% relief
- Value of relief billed to date.
- For those identified as eligible but not yet billed with relief, number for which payment is still being taken for 2020/21
- Comment on issues and implementation