



Ministry of Housing,  
Communities &  
Local Government

Non-Domestic Rates  
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**3 February 2021**

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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 (1/2021): Business Rate Reliefs 2021/22**

This is the first 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:**

- **Business rate billing and plans for Budget 2021**

## **Business rate billing and plans for Budget 2021**

On 3 February 2021, the Financial Secretary to the Treasury made a Written Ministerial Statement (WMS) to Parliament.

The WMS asks billing authorities to consider waiting until the Chancellor has set out his plans at Budget on 3 March, before issuing bills for 2021/22.

The text of the statement is reproduced below, and the link can be found on the [UK Parliament website](#):

“Local Government is responsible for the administration of non-domestic rates in England. As part of this function, billing authorities will shortly begin preparing to issue annual rates bills to businesses. Nevertheless, as authorities will be aware, my right honourable friend the Chancellor of the Exchequer will make the Budget Statement on 3 March 2021. The Budget will set out the next phase of the Government’s plans to tackle the virus, protect jobs and support business. Billing authorities in England should therefore consider issuing business rates bills after the Chancellor has set out his plan at the Budget.

The Government recognises the crucial work local authorities continue to do to support the pandemic response; by their taking this action, it believes it is in the public interest to avoid any potential confusion for businesses and to avoid the cost of having to re-bill businesses in light of any measures that may be included in the Budget.”