



Ministry of Housing,  
Communities &  
Local Government

Non-Domestic Rates  
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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 (5/2021): More Frequent Revaluations  
Consultation and Freeport Guidance**

This is the fifth 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:**

- **Fundamental Review of Business Rates – More Frequent Revaluations Consultation**
- **Business Rates Relief - Freeports**

## **Fundamental Review of Business Rates – More Frequent Revaluations Consultation**

As part of the Fundamental Review of Business Rates, the Government is currently seeking views and further input from stakeholders on a package of proposed reforms to support the delivery of a three-yearly revaluation cycle. The final report of the Fundamental Review, which will set out the conclusions across the scope of the Review, will be published in autumn 2021.

The consultation on delivering more frequent revaluations for business rates (non-domestic rates) can be found at:

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/997352/Consultation\\_More\\_Frequent\\_Revaluations.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/997352/Consultation_More_Frequent_Revaluations.pdf).

Local authorities wanting to respond, should submit their responses by 24 August 2021 using the link at: <https://www.smartsurvey.co.uk/s/morefrequentrevals/>

## **Business Rates Relief - Freeports Business Rates Relief 2021/22: Local Authority Guidance**

The Government has committed to creating eight new Freeports sites in England, where businesses would benefit from more generous tax reliefs, including business rates relief.

Full business rates relief will be available to eligible business for Freeport tax sites in England, once designated. Relief will be available to all new businesses, and certain existing businesses where they expand, until 30 September 2026. Relief will apply for five years from the point at which each beneficiary first receives relief.

This guidance is intended to support local billing authorities in administering the business rates Freeports relief scheme announced in the Budget on 3 March 2021. This guidance applies to England only. The guidance can be found at: <https://www.gov.uk/government/publications/freeports-business-rates-relief-local-authority-guidance>.