



Ministry of Housing,
Communities &
Local Government

National non-domestic rates collected by local authorities: England 2018-19 (revised)

- Local authorities reported that the non-domestic rating income for 2018-19 was £25.0 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 £4.5 billion of relief from business rates in 2018-19. Of this £1.3 billion is the net cost of small business rate relief, £3.0 billion is the cost of other mandatory relief, and £0.2 billion is the cost of discretionary relief.
- Local authorities reported a net increase in appeals provision of £101 million in 2018-19.
- Total relief provided to charitable occupations (that is both mandatory and discretionary relief) amounted to £2.0 billion in respect of 2018-19.
- Authorities granted £1.8 billion relief under the Small Business Rate relief scheme for 2018-19.

Due to late running audits, some authorities were only able to provide us with provisional data. This update reflects some changes following receipt of final returns but data from 8 authorities remain provisional.

Local Government Finance
Statistical Release

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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 2014-15 to 2018-19. This information has been derived from the national non-domestic rates (NNDR3) returns submitted on behalf of all 326 billing authorities that were in existence in 2018-19 in England.

In the vast majority of cases returns have been submitted following an audit of their accounts. However, there are a number of authorities whose audit of accounts for 2018-19 have not yet been completed. In these cases, we have published data based on their provisional unaudited accounts. The revision to the release reflects changes following receipt of final data from 6 authorities, in addition to changes from 8 authorities in the February 2020 update and 12 in the October 2020 update. A further 7 authorities, in addition to 25 authorities in the February 2020 update and 8 in the October 2020 update, have confirmed their figures as unchanged from their provisional figures. Figures now remain provisional for 8 authorities.

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. Previously, the multipliers have increased in line with the Retail Price Index (RPI) in September of the preceding year, however in 2014-15 and 2015-16, the Government capped the increase in the multiplier at 2% to provide business rate payers with additional support, and this has had a knock on effect in subsequent years, which authorities are being compensated for through a Section 31 grant. In the Autumn 2017 Budget, Government announced that the multipliers would increase in line with the Consumer Price Index (CPI) rather than the RPI in September of the preceding year from 2018-19. This change has also been compensated for through a Section 31 grant.

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 was decreased from 48.4p to 46.6p. The national non-domestic multiplier decreased 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 protects 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.

Special factors affecting 2018-19

In the Autumn 2017 Budget, Government announced that the multipliers would increase in line with the Consumer Price Index rather than the Retail Price Index. Further details of the national multiplier and small business rate multiplier and the new reliefs can be found in the Definitions section of this release.

In the 2016 Autumn Statement the Chancellor of the Exchequer announced that the Government would provide 100% business rates relief for new fibre infrastructure for a five year period from 1 April 2017, to support the rollout of fibre connectivity for broadband and future 5G communications to homes and businesses.

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 2018-19 and the reliefs they granted. The multipliers used are also shown. The national non-domestic multiplier in 2018-19 included a 1.3p supplement to fund the Small Business Rate Relief scheme.

- Local authorities reported that the non-domestic rating income for 2018-19 was £25.0 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 £4.5 billion of relief from business rates in 2018-19.
- Local authorities reported a net increase in appeals provision of £101 million in 2018-19.

Table 1: National non-domestic rates collected by local authorities 2014-15 to 2018-19

	£ million				
	2014-15	2015-16	2016-17	2017-18 ^(e)	2018-19
Gross rates payable in year	26,039	26,660	27,215	28,492	29,957 (R)
Net cost of Small Business Rate relief	580	539	584	1,062	1,258
Other mandatory relief	2,471	2,594	2,655	2,782	2,995
Discretionary relief	312	445	143	306	229 (R)
Total cost of reliefs	3,363	3,577	3,382	4,150	4,483 (R)
Gross Rates Payable in year less total cost of reliefs	22,675	23,083	23,833	24,342	25,474 (R)
Transitional arrangements^(a)					
Additional revenue received in current year because reduction delayed	10	0	0	1,184	657
Additional revenue received in respect of previous years because reduction delayed	94	55	27	24	-9
Less Revenue foregone in current year because reduction delayed	90	0	0	1,252	661
Less Revenue foregone in respect of previous years because reduction delayed	-104	-109	-82	-53	-8
Net cost of transitional arrangement	119	165	109	9	-5
Net Rates Yield (Gross Rates Payable plus net cost of Transition)	22,794	23,248	23,942	24,351	25,470 (R)
Accounting adjustments					
Losses in collection ^(b)	221	228	235	209	181 (R)
Net addition to appeals provision	770	287	-164	171	101 (R)
Interest payable	2	4	1	0	0
Deferrals	-60	-	-	-	-
Total cost of accounting adjustments	932	519	72	380	282 (R)
Other deductions from collectable rates^(c)	214	260	204	104	91
Disregarded Amounts					
Amounts retained in respect of Designated Areas ^(d)	15	14	29	40	52
Amounts retained in respect of Renewable Energy schemes	22	38	51	61	65
Amounts retained in respect of Shale Gas schemes	-	-	-	-	0
Total Disregarded Amounts	38	51	80	101	117
Non-domestic rating income from rates retention scheme (Net Rates Yield less Accounting adjustments, Other deductions & Disregarded amounts)	21,610	22,417	23,585	23,765	24,979 (R)
	2014-15	2015-16	2016-17	2017-18^(e)	2018-19^(f)
Small business rate multiplier (pence)	47.1	48.0	48.4	46.6	48.0
National non-domestic rates multiplier (pence)	48.2	49.3	49.7	47.9	49.3
Number of hereditaments on rating list as at 30 Sept ('000s)	1,787	1,816	1,831	1,856	1,882
Total aggregate rateable value of all hereditaments on rating list as at 30 Sept (£ million)	57,069	57,224	57,289	63,212	63,213
(R) Revised as at June 2023 following receipt of changes from 6 authorities as part of their audit of accounts.					
(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					
(f) VOA data as at 1 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 £4.5 billion relief granted from business rates, £4.3 billion was mandatory relief (including small business rate relief) in 2018-19.
- Local authorities granted a total of £229 million discretionary relief in 2018-19 and of this, £113 million was funded through Section 31 grants.
- Total relief provided to charitable occupations (that is both mandatory and discretionary relief) amounted to £2.0 billion in respect of 2018-19.
- Authorities granted £1.8 billion relief under the Small Business Rate relief scheme for 2018-19.
- Receipts from the supplement paid by some businesses (additional yield) to fund the Small Business Rate relief scheme in 2018-19 was £631 million.
- The amount of relief granted to empty premises in 2018-19 was £996 million.

Table 2 : Cost of reliefs from national non-domestic rates : 2014-15 to 2018-19

	£ million				
	2014-15	2015-16	2016-17	2017-18 ^(a)	2018-19
MANDATORY RELIEFS					
Small Business Rate Relief					
In respect of current year					
Relief provided in year	1,061	1,123	1,165	1,670	1,820
Additional yield generated from the small business supplement	543	646	651	621	631
Net cost of small business rate relief in respect of current year	518	477	514	1,049	1,190
Net cost of small business rate relief in respect of previous years	62	61	69	13	68
Net cost of small business rate relief	580	539	584 	1,062	1,258
Other Mandatory reliefs					
In respect of current year					
Charitable occupation	1,476	1,558	1,616	1,825	1,933
Community Amateur Sports Clubs (CASCs)	19	20	19	19	20
Rural rate relief	6	6	6	4	4
Partially occupied hereditaments	32	32	28	24	24
Empty premises	947	935	950	916	996
Total other mandatory relief in respect of current year	2,480	2,551	2,619	2,789	2,977
Other mandatory relief in respect of previous years	-9	42	36	-6	18
Total Mandatory relief	3,051	3,132	3,239 	3,844	4,253
DISCRETIONARY RELIEFS					
In respect of current year					
Charitable occupation	44	44	44	44	47
Non-profit making bodies	36	38	41	37	38
Community Amateur Sports Clubs (CASCs)	1	1	1	1	1
Rural shops etc ^(c)	3	3	3	1	0
Small rural businesses	2	2	2	1	1
Other ratepayers under s47	12	13	17	18	21
Hardship relief	3	2	2	2	2
Total discretionary relief in respect of current year	100	104	109	103	110
Discretionary relief in respect of previous years	2	4	7	2	5
Discretionary reliefs funded through Section 31 grants ^(b)					
"New Empty" properties	4	7	7	4	-
"Long term empty" properties	4	13	10	1	-
Retail relief	196	296	-	-	-
Flooding relief ^(c)	1	7	2	0	0
In Lieu of Transitional Relief	-	4	2	-	-
Rural Rate relief				4	4
Local Newspaper Temporary relief ^(c)				0	0
Supporting Small Businesses relief				17	14
Discretionary Scheme relief				155	77 (R)
Pub relief				18	17
Telecomms relief				-	0
Total cost of discretionary reliefs funded through S31 grant	205	328	21	200	113 (R)
Discretionary relief funded through S31 grants in respect of previous years	5	10	6	1	1
Total cost of discretionary relief	312	445	143 	306	229 (R)
TOTAL COST OF ALL RELIEFS	3,363	3,577	3,382 	4,150	4,483 (R)

(R) Revised as at June 2023 following receipt of changes from 6 authorities as part of their audit of accounts. Revisions are below £0.5million so have not affected the rounded totals.

(a) Revaluation effective from 1 April 2017

(b) Some discretionary reliefs that are funded through Section 31 grants are time limited. Therefore, relief will only be given for a certain number of years.

(c) Rural shop relief, flooding relief and local newspaper relief are below 1 million and are therefore presented as 0.

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.

Table 3 shows the section 31 grants paid to local authorities since 2014-15 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. These shares have changed in 2017-18 and 2018-19 due to rates retention pilots and increased retention as part of devolution deals.

- Local authorities were paid a total of £1.6 billion in Section 31 grant in 2018-19, of which £1.1 billion related to compensation for doubling of the Small Business Rates multiplier and changes of eligibility thresholds.

Table 3 : National non-domestic rates measures funded by Section 31 grants, 2014-15 to 2018-19

	2014-15	2015-16	2016-17		2017-18 ^(l)		£ million 2018-19
a) Capping the increase in the small business rates multiplier	115	164	172		223		471 (R)
b) Doubling of the Small business rates multiplier and changes of eligibility thresholds ^(k)	274	292	306		773		1,065 (R)
c) Maintaining small business rates relief on "first" properties ^(a)	1	2	2		3		4
d) Relief to newly built properties ^(b)	2	4	4		3		0
e) Relief awarded on the occupation of "long-term empty" properties ^(c)	2	7	6		2		0
f) Retail relief ^(d)	99	154	1		-1		0
g) Flooding relief ^(e)	5	4	1		0		0
h) In Lieu of Transitional relief	-	2	1		0		0
i) Rural Rate Relief ^(f)	-	-	-		2		3
j) Local Newspaper Temporary Relief ^(g)	-	-	-		0		0
k) Supporting Small Businesses Relief ^(h)	-	-	-		10		12
l) Discretionary Scheme Relief ⁽ⁱ⁾	-	-	-		97		68 (R)
m) Pub Relief ^(j)	-	-	-		11		13
n) Telecomms Relief ^(m)	-	-	-		-		0
o) Enterprise Zone Relief provided in 100% Pilot Areas	-	-	-		4		11
p) Additional Growth in Growth Pilot Areas (Tees Valley)	-	-	-		1		- (R)
Total amount of reliefs funded by Section 31 grants	498	630	493	 	1,128	 	1,645 (R)

Note: Since 2017-18 some authorities have been able to retain more than a 50% share of income. The amount of share and authorities involved change from year to year, and so annual figures are not directly comparable.

(R) Revised as at June 2023 following receipt of changes from 6 authorities as part of their audit of accounts. Revisions are below £0.5 million so have not affected the rounded totals.

(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) No relief has been awarded by Local Authorities to hereditaments in respect of Telecomms Relief.

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. In 2018-19, there were 326 billing authorities in England.

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%. In 2017-18, the local share for London Boroughs was increased to 67% (central share was reduced to 33%) to reflect GLA taking on extra functions. In 2018-19, London Boroughs and a number of other authorities took part in a pilot to retain 100% of

their business rates. This was for one year only.

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 1.9 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 and previously reflected the change in the Retail Price Index in September of the previous year. From 2018-19, the figure set reflects the change in the Consumer Price Index in September of the previous year. (See Small Business Multiplier). In 2014-15 and 2015-16 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 2018-19 was £0.493 (i.e. 48.0p + 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.

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 2018-19) 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 2018

Rateable Value Range	Multiplier payable	Relief Granted	Note
Below £12,000	Small business rate multiplier 2018-19: 48.0	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 2018-19: 49.3		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 (until 2018-19) reflected the change in the Retail Price Index in September of the previous year except in 2014-15 and 2015-16 when the Government capped the increase in the multiplier at 2% to provide business rate payers with additional support. From 2018-19, the multiplier will reflect the change in the Consumer Price Index in September of the previous year. The small business multiplier for 2018-19 is £0.480

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 2018-19.

Provisional NNDR3 forms were originally submitted by all 326 billing authorities in England mostly between April and June 2019. 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. In the vast majority of cases returns have been submitted following an audit of their accounts. However, there were a number of authorities (72) whose audit of accounts for 2018-19 had not yet been completed by 20 November 2019. In these cases, we published data based on their provisional unaudited accounts. Following updates published in February 2020, October 2020, and June 2023, there remain 8 authorities where the provisional data continues to be the latest data available.

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 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 contains revisions from 6 authorities following submission of their data post the audit of their accounts. Additionally, 7 authorities confirmed that there were no changes to their provisional data post audit. This is in addition to the October 2020 update of this data, which had revisions from 12 authorities, and confirmed unchanged data for 8 authorities.

There remain 8 returns that are provisional. Our intention is to provide a revised set of data when more audits are finalised. We do not expect significant changes to the data.

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 and will feed into safety net and levy payments. 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

<https://gov.wales/statistics-and-research>

In Welsh:

https://llyw.cymru/ystadegau-ac-ymchwil?_ga=2.60857519.203965048.1573739419-2072796245.1561456247

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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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If you have any enquiries regarding this document/publication, contact us through our online form at <https://forms.communities.gov.uk/> or write to us at:

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