



HM Treasury



Department for Levelling Up,
Housing & Communities

Business Rates Avoidance and Evasion

Consultation

July 2023

OFFICIAL



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Housing & Communities

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Ministerial Foreword

The vast majority of those who engage with the business rates system do so honestly and transparently. Ratepayers pay the taxes that are due and enjoy the benefits of the reliefs and exemptions to which they are entitled. Rating agents assist their clients competently and adhere to a high professional standard when dealing with billing authorities and the Valuation Office Agency (VOA).

But there is also a small minority who seek to exploit the business rates system, either through false reporting, or through contrived means which circumvent the spirit and intention of the law. The former is evasion, the latter, avoidance. These practices unfairly shift the burden of business rates onto the honest majority, and result in loss of revenue which should be used for vital public services.

At Spring Budget 2023 the government therefore announced this consultation to explore the causes of, and potential solutions to, avoidance, evasion, and poor rating agent behaviour within the system.

The first chapter of the consultation seeks views on specific proposals to reform Empty Property Relief.¹ While this relief provides important support to landlords with vacant properties, local authorities and previous respondents to consultations have identified it as a particularly significant channel for avoidance activity. The government is therefore seeking views on a number of proposals that aim to balance support for those who require it with the need to limit the scope for abuse.

The second chapter opens the floor to a wider call for evidence, spanning other methods of avoidance, and asks about the powers and information billing authorities require to combat evasion. The final section calls for evidence on concerns raised regarding poor behaviour by some rating agents, and seeks views on how the government may prevent this in the future.

The government invites responses from all interested respondents, spanning, in particular, ratepayers, agents, local authorities, charities, representative bodies and rating professionals. We wish to thank in advance all those who take the time to engage with this consultation.

Victoria Atkins MP

Lee Rowley MP

¹ <https://www.gov.uk/apply-for-business-rate-relief/empty-property-relief>

Chapter 1

Introduction

1.1 Business rates provide a vital source of funding for local government. In 2023-24 rates income is forecast to be almost £25 billion in England, helping local authorities to deliver essential local services.

1.2 The government also provides targeted support through the rates system to certain ratepayers. In 2023/24 almost £8 billion of business rates relief is forecast to be awarded, including £2 billion in Charitable Rate Relief, around £2 billion in Small Business Rates Relief and over £1 billion in Empty Property Rate Relief.

1.3 The government is clear that ratepayers should pay the taxes that are due and that it will not tolerate abuse of the tax system. Most businesses do pay the rates that are due, but there is a minority who abuse the system, either through avoidance or evasion, to reduce their bills or avoid paying rates altogether. This imposes an unfair burden on the majority and prevents funding from reaching local services.

1.4 Tax avoidance involves bending the rules of the tax system to gain a financial advantage which Parliament did not intend. In the business rates system, it frequently involves using contrived, artificial arrangements that serve little or no purpose other than to reduce business rates liability.

1.5 Tax evasion, on the other hand, is a deliberate attempt not to pay the tax which is due. This may include, for example, the provision of false evidence by a ratepayer to claim a relief which they are not entitled to. This enables some ratepayers to gain an unfair advantage over others and undermines confidence in the system.

1.6 The government has already taken several steps to address tax avoidance and evasion through the 2020 Business Rates Review and the introduction of new duties on ratepayers in the Non-Domestic Rating Bill. These will ensure billing authorities have more accurate and up to date information about the occupier of a given property.

1.7 Risks from avoidance and evasion do, however, remain. Responses to the Business Rates Review from billing authorities, business rates agents and representative bodies highlighted concerns about ongoing abuse of the system. At the Spring Budget, the government committed to consult on measures to combat avoidance and evasion. This consultation delivers on that commitment.

Background

1.8 Whilst it is not possible to accurately determine the financial loss resulting from abuse of the business rates system, in 2020 the Local Government Association estimated that around one per cent of the total business rates income, or £250m, was lost to business rates avoidance in England each year.²

1.9 To help reduce these losses, billing authorities have previously supported duties being placed on ratepayers to notify them of changes in the occupation of a property or other relevant circumstances, as well as advocating for wider data sharing between authorities and the Valuation Office Agency (VOA). The government has taken steps to address this.

1.10 Following the Business Rates Review, changes delivered through the Non-Domestic Rating Bill³ will require ratepayers to notify the VOA of any relevant changes to their properties and will enable the VOA and HMRC to share more complete ratepayer information with local authorities more easily. This will likely include the name and contact details of the occupier, and information about any changes to the property and occupation that would affect its business rates bill. This will improve billing authorities' ability to undertake compliance checks.

1.11 Past government discussion papers on business rates avoidance have also highlighted some of the most common methods of avoidance. Respondents identified avoidance of business rates through repeated periods of artificial or contrived occupation to access Empty Property Relief, and exploitation of the charity or Community Amateur Sports Clubs (CASC) "next in use" exemption from unoccupied rates, as particular risks to the tax base.

1.12 In addition, business stakeholders have previously highlighted the active and public promotion of rates mitigation strategies by third-party companies and agents. These companies help ratepayers avoid rates in exchange for a commission or fee, often focusing on Empty Property Relief.

Scope

1.13 The purpose of this consultation is to:

- Consult on specific measures to reform Empty Property Relief, to address known avoidance schemes.
- Gather evidence on wider avoidance and evasion practises within the business rates system, and seek views on whether billing

²<https://www.local.gov.uk/sites/default/files/documents/Business%20Rates%20Avoidance%20Survey%20Report%202019.pdf>

³ Non-Domestic Rating Bill - Parliamentary Bills - UK Parliament, <https://bills.parliament.uk/bills/3442>

authorities have sufficient powers and information to combat them.

- Gather evidence on “rogue” rating agent behaviour and seek views on how the government could address any problems.

1.14 Chapter 2 of this consultation outlines specific proposals on changes to tackle the avoidance of rates through misuse of Empty Property Relief. Chapter 3 seeks information on wider business rates avoidance and evasion methods and scale. The section also covers local authority powers, and how the additional ratepayer information provided under the duties being introduced by the Non-Domestic Rating Bill can support authorities in tackling avoidance and evasion. Chapter 4 considers the behaviour of “rogue” business rates agents, and seeks views on how best to combat this behaviour.

1.15 Responses to the consultation will support and inform the development of any policy changes, some of which may require changes to primary or secondary legislation.

1.16 The government is not consulting on changes to roles and responsibilities in the business rates system. Responsibility for tackling avoidance and evasion will continue to remain with billing authorities.

1.17 Similarly, we are not consulting on changes to increase the rates charged on empty properties, nor on changes to the existing mandatory provision of Charitable Rate Relief for occupied properties. In addition, we are not consulting on proposals to widen existing requirements on ratepayers to provide information, beyond those duties contained in the Non-Domestic Rating Bill.

1.18 The government remains committed to providing a generous and targeted system of reliefs and exemptions to support ratepayers where necessary, in the way Parliament intended.

Chapter 2

Measures to reform rates on unoccupied properties

2.1 Unoccupied non-domestic properties are typically liable for business rates. However, the government maintains an Empty Property Relief (EPR) scheme which means that, in certain circumstances, rates on unoccupied properties are not payable.

2.2 Examples of EPR include:

- Relief, following the vacation of a property, of for three months (or six months for industrial properties). The property cannot then benefit from a further period of EPR until it is occupied for a minimum six week 'reset period' before becoming vacant again.
- Relief where the property is a listed building.
- Relief where the property has a rateable value under £2,900.
- Relief where the ratepayer is a charity, trustee of a charity, or a registered community amateur sport club (CASC) and, when the property is next in use, it is likely to be wholly or mainly used for charitable or sports club purposes

2.3 The three or six-month rate free period when a property becomes vacant is intended to support property owners while they market or refit a property before it comes back into use.

2.4 Evidence from previous consultations, including responses to the 2020 Business Rates Review, suggested that EPR is not working as intended. Stakeholders reported that abuse of EPR was the most common form of rates avoidance and that the six-week 'reset period' was a low bar to accessing repeated periods of relief. They reported many businesses claiming sequential rate free periods through only minimal or superficial occupation of the property by, for example, temporarily using the property to store boxes previously held elsewhere.

2.5 There is no statutory definition of what constitutes 'occupation' of a property, and minimal occupation possibly of no material benefit to the occupier, except as a method to avoid paying rates, may be sufficient to allow ratepayers access to a further rate-free period.

2.6 Stakeholders have also raised concerns about the abuse of an exemption from unoccupied rates for empty properties where the ratepayer is a charity or a CASC. Legislation provides that where the ratepayer is a charity and it “appears” that, when next in use, the property will be wholly or mainly used for charitable purposes, by that charity or another charity, no rates are due.

2.7 The exemption may not be operating as intended and has reportedly been used instead as a long-term method to avoid paying empty property rates. In these circumstances we understand that owners lease an empty property to either a legitimate or contrived charity on a short-term basis, usually for a minimal fee, sometimes supported by a donation from the owner to the charity. This triggers the exemption from empty rates, benefitting the owner, despite there not being any realistic intention for the charity to occupy the property. The exemption is indefinite, and should the next occupier not be a charity or CASC, there is no recourse to allow backdated rates to be collected.

2.8 The government is clear that use of these methods to reduce the rates liability of properties that are unoccupied for a prolonged period is tax avoidance. This consultation therefore explores proposals to address this behaviour.

Proposed reforms

2.9 The following section proposes a number of reforms which aim to reduce the incentive and opportunity to abuse empty property rate relief and the next in use exemption. The options are not mutually exclusive. The government welcomes views on both the effectiveness of these proposals in addressing rates avoidance and any potential wider implications.

2.10 As outlined above, there are concerns that the current six week ‘reset period’ can be satisfied through repeated periods of minimal or superficial occupation and that some ratepayers may therefore be unduly benefiting from repeated long periods of relief. The government welcomes views on the options below to directly limit the losses from avoidance by limiting the availability of the “next in use” exemption for charities and CASC.

2.11 This consultation first considers **changes to the ‘reset period’** before a ratepayer may once again claim EPR. This change would increase the ‘reset period’ from the current 6-week requirement to 3- or 6-months.

2.12 This would reduce the financial incentive for a ratepayer to engage in avoidance activity by requiring a longer period of occupation. Some local authorities have suggested that this would make contrived avoidance arrangements less attractive and so dissuade ratepayers from avoiding rates.

Questions:

1. **Would increasing the required duration of occupation during the ‘reset period’ from 6-weeks to 3- or 6-months, in your view, be effective in reducing avoidance through empty property rates?**
2. **What potential issues may arise from requiring occupation for 3- or 6-months during the ‘reset period’?**

2.13 Second, the government seeks views on introducing **a limit on the number of times a property can benefit from EPR in a given period**. This change would provide that that a property which repeatedly became unoccupied within a short time frame would eventually cease to benefit from EPR until sufficient time had passed.

2.14 Under this approach the existing ‘reset period’ would cease to apply and, instead, a property would only be able to benefit from a single rate free period of up to 3- or 6-months in a given period of time. Rates would be payable in full on the property for the rest of the time period, regardless of whether the property was occupied or not.

2.15 As with changes to the length of the required reset period, this approach would seek to reduce the incentive to engage in avoidance activity by limiting the availability of relief. This approach may be more effective at limiting the ability of ratepayers to avoid rates through only minimal reoccupation of a property, as temporary reoccupation would no longer entitle a ratepayer to further relief.

Questions:

3. **Would introducing a limit on the number of times EPR could be claimed in a given time period, in your view, be effective in reducing avoidance?**
4. **What potential issues may arise from limiting the number of times properties can benefit from EPR within a given period?**

2.16 To more directly address the issue identified in paragraph 2.5, the government could also consider **adding additional conditions to the meaning of occupation purely for the purposes of determining whether a property should benefit from a further rate free period**.

2.17 Under this approach the government would amend the Non-Domestic Rating (Unoccupied Property) (England) Regulations 2008 setting out the additional conditions of occupation. Those further conditions would have the object of ensuring the use of the property must be more than is currently necessary under the normal rules of

occupation to trigger a further rate free period. This could include requiring that more than 50% of the property's floor space to be occupied.

2.18 Alternatively, the government could reform empty property rate relief in relation to properties which have been unoccupied or 3 or 6 months and instead fund local authorities to use their local discretionary powers under S47 of the Local Government Finance Act to make decision on the award of any empty property relief. This would operate in the same way as billing authority decisions on the award of other discretionary rate relief schemes.

2.19 The government welcomes views on the feasibility of adding additional conditions to the meaning of occupation for these purposes, or establishing a local discretionary rate empty rates relief scheme with authorities able to determine the conditions and award of relief and seeks comment on how effective these changes might be at addressing avoidance.

Questions:

- 5. What are your views on adding additional conditions to the meaning of occupation for the purposes of determining whether a property should benefit from a further rate free period?**
- 6. How could the additional occupation conditions be effectively defined to reduce avoidance?**
- 7. What are your views on reforming the current arrangements for empty property rates relief and replacing them with a local, discretionary scheme?**
- 8. Are there any other additional criteria which, in your view, should be met for a property to qualify for EPR?**

2.20 Paragraph 2.6 notes additional avoidance risks arising from an exemption from unoccupied rates for empty properties where the ratepayer is a charity or CASC and, when next in use, it appears that the property will be wholly or mainly used for the purpose of that registered club. The 'next in use' exemption allows, for example, charities to hold empty properties to use as warehousing for urgent aid distribution centres.

2.21 But we have heard concerns that the exemption may no longer be operating as it was originally intended. The exemption can be misused as a long-term method to avoid paying business rates on empty properties. This includes, in some cases, owners misleading legitimate charities into occupying an unsuitable property at a low cost. Alternatively, there may be instances where a charity is an artificial construct, used as a vehicle to secure the exemption. This

method of avoidance is effective because the exemption provides relief from rates for an indefinite period. Additionally, the exemption applies regardless of whether or not a charity or CASC ultimately occupies the property or not.

2.22 Stakeholders have variously proposed ending this exemption or requiring additional tests to be met before it comes into effect. We therefore welcome views about the use of this exemption, whether it should be retained, removed, or further qualified by the introduction of additional criteria, or whether local authorities should be empowered to determine when to award or withhold relief.

Questions:

- 9. Would removing the 'next in use' exemption, in your view, be effective in tackling avoidance of EPR?**
- 10. What issues may be caused by the removing the 'next in use' exemption?**
- 11. What are your views on how the 'next in use' exemption may be improved to minimize the opportunities for rates avoidance, including (but not limited to) introducing additional criteria or devolving the award of the exemption to local authorities?**

Chapter 3

Wider business rates avoidance and evasion

Avoidance

3.1 The government recognises that there may be other avoidance methods within the wider business rates system, in addition to those outlined in the previous chapter. The government is keen to understand the full range of avoidance methods currently used and the scale of any such activity. The government is also open to any views on how best to combat wider avoidance activity within the system.

3.2 The government will continue to support genuine businesses which legitimately claim rates relief or exemptions to which they are entitled. Any potential changes to combat avoidance would take full account of the government's desire to support ratepayers in the way that Parliament intended.

Questions:

12. What methods of avoidance have you encountered in the business rates system, in addition to those outlined in Chapter 1? Please include any information you have relating to the potential scale of any such activity in your answer.

13. Do you have any suggestions for what action could be taken to effectively mitigate against, discourage or prevent this behaviour?

Evasion

3.3 As tax evasion is already illegal, combatting evasion is not necessarily about changing the law, but instead about how effectively that law is enforced.

3.4 Some of the most common forms of business rates evasion are understood by the government to include fraudulent applications for reliefs or exemptions, breaching eligibility criteria. For example, ratepayers claiming Small Business Rates Relief in multiple local authorities, or claiming support through Retail, Hospitality and Leisure Relief above the cash cap limits.

3.5 Billing authorities already have powers to combat illegal activity within the business rates system:

- The Local Government Finance Act 1988 provides that if a ratepayer provides false information in their application to apply for Small Business Rate Relief, that individual is liable on summary conviction to up to 3 months imprisonment, a fine, or both;
- The Fraud Act 2006 provides billing authorities with the legal powers to prosecute fraud of discretionary relief schemes, including Retail, Hospitality and Leisure Relief.

3.6 The government has received mixed reports from billing authorities on whether their current powers are sufficient to effectively tackle evasion in their local areas. The government is keen to hear from a wider range of stakeholders on their experience with anti-evasion legislation, and to understand if there is a case for going further in future.

Questions:

14. Are you aware of any of the forms of evasion listed above? Please include any information you have relating to the potential scale of any such activity in your answer.

15. Are you aware of any other examples of evasion which are not listed here? Again, please include any information you have relating to the potential scale of any such activity in your answer.

16. Do you have any suggestions on what further action could be taken to prevent evasion?

17. Do you think billing authorities have sufficient powers to effectively combat evasion in the business rates system? If not, how do you think they should be strengthened or expanded?

3.7 In addition to sufficient powers to prevent evasion, billing authorities also need sufficient information to identify it. The government has committed to improving the data provided to billing authorities through the Valuation Office Agency's (VOA's) Non-Domestic Rating (NDR) Reforms programme and HMRC's Digitalising Business Rates (DBR) project.

3.8 The NDR Bill will place a new duty on ratepayers to provide information to the VOA. In turn the VOA has committed to providing billing authorities with relevant details, including occupier information, timings of occupation, and changes to rateable value. This information should reduce the scope for non-compliance and help billing authorities to deliver their functions.

3.9 The new VOA information duty has an accompanying penalty regime, which includes criminal sanctions where false information has been knowingly or recklessly provided.

3.10 DBR will help to create a single overview of businesses across England & Wales: the properties they occupy, the rates they pay, and any reliefs they receive; all linked to HMRC tax data, including key business characteristics such as turnover and profit.

3.11 HMRC will use this newly connected data to share relevant information with billing authorities, to help them with their own business rates compliance work. In particular, HMRC will look to share information which will help billing authorities to verify ratepayers' eligibility for rates relief schemes – for example, whether a ratepayer occupies multiple properties across different billing authority areas (in breach of small business rates relief eligibility criteria), or the total amount the ratepayer is already claiming in Retail, Hospitality & Leisure relief across billing authority areas.

3.12 Beyond these specific examples, the government is interested in respondents' views on whether there is additional information held by HMRC which could be shared with billing authorities to aid them in tackling avoidance and evasion of business rates. Note, though, that the government is not proposing to gather any new data from ratepayers beyond that which will be required by the new VOA and DBR duties.

Questions:

- 18. Will the new information that will be made available to billing authorities allow them to better combat business rates avoidance and evasion? What kind of compliance activity will it allow billing authorities to carry out?**
- 19. Do you think there is any other information held by HMRC or the VOA which would be useful for billing authorities to have to help them to combat avoidance and evasion?**
- 20. Do you have specific views on how we can best ensure effective information sharing between billing authorities and the VOA/HMRC, once DBR and the VOA duty are in place?**

Chapter 4

“Rogue” agents

4.1 The majority of rating agents perform a valuable role within the business rates system, interact honestly and transparently with billing authorities and the VOA, and provide a good service to the ratepayers they represent. However, the government has been made aware of a minority of “rogue” agents who seek to exploit ratepayers and the wider system. Ratepayers, billing authorities and the VOA have reported experiencing a range of undesirable activity by such agents, including:

- openly publicising avoidance schemes;
- locking small business owners into long, unfavourable contracts in return for claiming rate reliefs on their behalf;
- putting clients at risk of fines and poor outcomes through not complying and engaging with VOA processes appropriately.

4.2 The government wants to understand the scale and scope of any poor agent behaviour. The government is also seeking views on how this problem could be addressed in the future.

4.3 There is no regulatory regime that covers all rating agents. A set of agent standards has been jointly published by three professional bodies: Rating Surveyors’ Association, Royal Institution of Chartered Surveyors and the Institute of Revenues, Rating and Valuation. The standards only apply to members of these organisations, which is not a requirement.

4.4 It is important that any action on business rating agents is consistent with wider government policy across the tax system. HMRC has, in recent years, acted against poor tax agent behaviour, including instituting a Standard for Tax Agents, setting up a registration process for tax repayment agents, and publishing guidance on how to choose a tax agent.

4.5 The existing HMRC tax agent regime does not currently apply to business rating agents. The government will ensure any future rating agent policy aligns with and complements the work conducted by HMRC. As part of this work, the VOA is currently developing a standard for rating agents. The VOA are engaging with rating agents and professional bodies on the development of this new standard.

4.6 The government is keen to work with rating agents on tackling poor practice, and to find a balanced solution that prevents bad behaviour but does not impinge on the legitimate practice of agents up and down the country.

4.7 The views of industry bodies are central to understanding any potential issues. The government looks forward to hearing from those bodies on their experience of poor rating agent behaviour, and the role they could play in any future action.

Questions:

- 21. Are you aware of any of the “rogue” rating agent activity listed above? Please include any information you have relating to the potential scale of any such activity in your answer.**
- 22. Are you aware of any other examples of poor rating agent behaviour which are not listed here?**
- 23. Do you have any suggestions for what action could be taken to mitigate effectively against, discourage or prevent this behaviour?**

Annex A

About this consultation

How to respond

- A.1 You may respond by completing an [online survey](#).
- A.2 Alternatively, you can email your response to the questions in this consultation to ndr@levellingup.gov.uk.
- A.3 If you are responding in writing, please make it clear which questions you are responding to.
- A.4 Written responses should be sent to:
- Non-Domestic Rates Team LGF – Local Taxation
Department for Levelling Up, Housing and Communities
SE Quarter - 2nd Floor Fry Building
2 Marsham Street
London
SW1P 4DF
- A.5 When you reply it would be useful if you confirm whether you are replying as an individual or submitting an official response on behalf of an organisation and include:
- your name
 - your position (if applicable)
 - the name of organisation (if applicable)
 - an address (including postcode)
 - an email address
 - a contact telephone number

Consultation principles

- A.6 This consultation document and consultation process have been planned to adhere to the Consultation Principles issued by the Cabinet Office.
- A.7 Representative groups are asked to give a summary of the people and organisations they represent, and where relevant who else they have consulted in reaching their conclusions when they respond.
- A.8 Information provided in response to this consultation may be published or disclosed in accordance with the access to information

regimes (these are primarily the Freedom of Information Act 2000 (FOIA), the Environmental Information Regulations 2004 and UK data protection legislation). In certain circumstances this may therefore include personal data where required by law.

A.9 If you want the information that you provide to be treated as confidential, please be aware that, as a public authority, the Department are bound by the information access regimes and may therefore be obliged to disclose all or some of the information you provide. In view of this it would be helpful if you could explain to us why you regard the information you have provided as confidential. If we receive a request for disclosure of the information we will take full account of your explanation, but we cannot give an assurance that confidentiality can be maintained in all circumstances. An automatic confidentiality disclaimer generated by your IT system will not, of itself, be regarded as binding on the Department.

A.10 The Department for Levelling Up, Housing and Communities will at all times process your personal data in accordance with UK data protection legislation and in the majority of circumstances this will mean that your personal data will not be disclosed to third parties. A full privacy notice is included below.

A.11 Individual responses will not be acknowledged unless specifically requested.

A.12 Your opinions are valuable to us. Thank you for taking the time to read this document and respond.

A.13 Are you satisfied that this consultation has followed the Consultation Principles? If not or you have any other observations about how we can improve the process please contact us via the [complaints procedure](#).

Personal data

A.14 The following is to explain your rights and give you the information you are be entitled to under UK data protection legislation.

A.15 Note that this section only refers to personal data (your name, contact details and any other information that relates to you or another identified or identifiable individual personally) not the content otherwise of your response to the consultation.

1. The identity of the data controller and contact details of our Data Protection Officer

The Department for Levelling Up, Housing and Communities (DLUHC) and HM Treasury are joint data controllers. DLUHC hold primary

responsibility. The Data Protection Officer can be contacted at dataprotection@communities.gov.uk or by writing to the following address:

Data Protection Officer
Department for Levelling Up, Housing and Communities
Fry Building
2 Marsham Street
London
SW1P 4DF

2. Why we are collecting your personal data

Your personal data is being collected as an essential part of the consultation process, so that we can contact you regarding your response and for statistical purposes. We may also use it to contact you about related matters. We use a third-party system, SmartSurvey, to collect online responses to the consultation.

3. Our legal basis for processing your personal data

The collection of your personal data is lawful under article 6(1)(e) of the UK General Data Protection Regulation as it is necessary for the performance by DLUHC of a task in the public interest/in the exercise of official authority vested in the data controller. Section 8(d) of the Data Protection Act 2018 states that this will include processing of personal data that is necessary for the exercise of a function of the Crown, a Minister of the Crown or a government department i.e. in this case a consultation.

4. With whom we will be sharing your personal data

DLUHC and HM Treasury will have direct access to the consultation responses. We may share your data with HMRC and the Valuation Office Agency.

DLUHC may appoint a 'data processor', acting on behalf of the department and under our instruction, to help analyse the responses to this consultation. Where we do we will ensure that the processing of your personal data remains in strict accordance with the requirements of the data protection legislation.

5. For how long we will keep your personal data, or criteria used to determine the retention period

Your personal data will be held for 2 years from the closure of the consultation, unless we identify that its continued retention is unnecessary before that point.

6. Your rights, e.g. access, rectification, restriction, objection

The data we are collecting is your personal data, and you have considerable say over what happens to it. You have the right:

- to see what data we have about you
- to ask us to stop using your data, but keep it on record
- to ask to have your data corrected if it is incorrect or incomplete
- to object to our use of your personal data in certain circumstances
- to lodge a complaint with the independent Information Commissioner (ICO) if you think we are not handling your data fairly or in accordance with the law. You can contact the [ICO](#) or telephone 0303 123 1113.

Please contact us at the following address if you wish to exercise the rights listed above, except the right to lodge a complaint with the ICO: dataprotection@communities.gov.uk or

Knowledge and Information Access Team
Department for Levelling Up, Housing and Communities
Fry Building
2 Marsham Street
London
SW1P 4DF

7. Your personal data will not be sent overseas

8. Your personal data will not be used for any automated decision making

9. Your personal data will be stored in a secure government IT system

We use a third-party system, SmartSurvey, to collect consultation responses. In the first instance your personal data will be stored on their secure UK-based server. Your personal data will be transferred to our secure government IT system as soon as possible, and it will be stored there for two years before it is deleted, unless we identify that its continued retention is unnecessary before that point.

HM Treasury contacts

This document can be downloaded from www.gov.uk

If you require this information in an alternative format or have general enquiries about HM Treasury and its work, contact:

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