



Ministry of Housing,  
Communities &  
Local Government

*Statistical release*  
Local Government Finance

# National non-domestic rates collected by local authorities in England 2019-20 (Revised)

This release provides data on non-domestic rating income collected by local authorities in 2019-20, including data relating to the amount of business rates reliefs given to businesses. The data are based on returns received by 30 June 2023, this includes changes to the data as a result of audit from 1 authority, and revisions to provisional data from 3 authorities. This release updates the provisional release published on 20 January 2021 where the majority of data was provisional. However, for 40 authorities, data are still provisional prior to an audit of accounts, and there will be an update to this release in due course to reflect those authorities' final figures.

## In this release:

- Local authorities reported that the non-domestic rating income for 2019-20 was £25.3 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 £5.1 billion of relief from business rates in 2019-20. Of this £1.4 billion is the net cost of small business rate relief, £3.1 billion is the cost of other mandatory relief, and £0.6 billion is the cost of discretionary relief.
- Total relief provided to charitable occupations (that is both mandatory and discretionary relief) amounted to £2.1 billion in respect of 2019-20.
- Authorities granted £2.0 billion relief under the Small Business Rate relief scheme for 2019-20.
- Local authorities reported a net decrease in appeals provision of £54 million in 2019-20.

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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 2015-16 to 2019-20. This information has been derived from the national non-domestic rates (NNDR3) returns submitted on behalf of all 317 billing authorities that were in existence in 2019-20 in England.

Final returns are those that have been submitted following an audit of their accounts. Where audit of accounts for 2019-20 have not yet been completed, in many cases due to delays caused by the coronavirus pandemic, we have published data based on authorities' provisional unaudited accounts. This release was first published on 2 December 2020, where 308 of the 317 returns were provisional. Updates to the release were published on 20 January 2021 (containing 141 final forms and provisional figures for the remaining 171 authorities), 16 June 2021 (containing 221 final forms and provisional figures for the remaining 96 authorities) 20 October 2021 (containing 256 final forms and provisional figures for the remaining 64 authorities), and 20 September 2022 (containing 269 final forms and provisional figures for the remaining 48 authorities). In this update, final figures are presented for 277 authorities and provisional figures are presented for 40 authorities, this includes changes to the data as a result of audit from 1 authority, and revisions to provisional data from 3 authorities. Changes between the earlier release and this version are marginal, and we have also published local authority level data as these will be used in payments to authorities. We will update this data release if necessary when more finalised figures are available, but we do not expect any major change in these figures.

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 since 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.

## Multipliers

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 technical notes of this release.

## Special factors affecting 2019-20

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 2019-20 and the reliefs they granted. The multipliers used are also shown. The national non-domestic multiplier in 2019-20 included a 1.3p supplement to fund the Small Business Rate Relief scheme.

- Local authorities reported that the non-domestic rating income for 2019-20 was £25.3 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 £5.1 billion of relief from business rates in 2019-20.
- Local authorities reported a net decrease in appeals provision of £54 million in 2019-20.

**Table 1: National non-domestic rates collected by local authorities 2015-16 to 2019-20**

	£ million					
	2015-16	2016-17		2017-18 <sup>(e)</sup>	2018-19	2019-20 <sup>(f)</sup>
<b>Gross rates payable in year</b>	<b>26,660</b>	<b>27,215</b>		<b>28,492</b>	<b>29,957</b>	<b>30,933 <sup>(R)</sup></b>
Net cost of Small Business Rate relief	539	584		1,062	1,258	1,416 <sup>(R)</sup>
Other mandatory relief	2,594	2,655		2,782	2,995	3,071
Discretionary relief	445	143		306	229	603 <sup>(R)</sup>
<b>Total cost of reliefs</b>	<b>3,577</b>	<b>3,382</b>		<b>4,150</b>	<b>4,483</b>	<b>5,090 <sup>(R)</sup></b>
<b>Gross Rates Payable in year less total cost of reliefs</b>	<b>23,083</b>	<b>23,833</b>		<b>24,342</b>	<b>25,474</b>	<b>25,842 <sup>(R)</sup></b>
<b>Transitional arrangements<sup>(a)</sup></b>						
Additional revenue received in current year because reduction delayed	0	0		1,184	657	354
Additional revenue received in respect of previous years because reduction delayed	55	27		24	-9	7
Less Revenue foregone in current year because reduction delayed	0	0		1,252	661	324 <sup>(R)</sup>
Less Revenue foregone in respect of previous years because reduction delayed	-109	-82		-53	-8	-46
<b>Net cost of transitional arrangement</b>	<b>165</b>	<b>109</b>		<b>9</b>	<b>-5</b>	<b>83 <sup>(R)</sup></b>
<b>Net Rates Yield (Gross Rates Payable plus net cost of Transition)</b>	<b>23,248</b>	<b>23,942</b>		<b>24,351</b>	<b>25,470</b>	<b>25,925 <sup>(R)</sup></b>
<b>Accounting adjustments</b>						
Losses in collection <sup>(b)</sup>	228	235		209	181	301 <sup>(R)</sup>
Net addition to appeals provision	287	-164		171	101	-54 <sup>(R)</sup>
Interest payable	4	1		0	0	0
<b>Total cost of accounting adjustments</b>	<b>519</b>	<b>72</b>		<b>380</b>	<b>282</b>	<b>247 <sup>(R)</sup></b>
<b>Other deductions from collectable rates<sup>(c)</sup></b>	<b>260</b>	<b>204</b>		<b>104</b>	<b>91</b>	<b>179 <sup>(R)</sup></b>
<b>Disregarded Amounts</b>						
Amounts retained in respect of Designated Areas <sup>(d)</sup>	14	29		40	52	83 <sup>(R)</sup>
Amounts retained in respect of Renewable Energy schemes	38	51		61	65	72
Amounts retained in respect of Shale Gas	-	-		-	0	0
<b>Total Disregarded Amounts</b>	<b>51</b>	<b>80</b>		<b>101</b>	<b>117</b>	<b>155 <sup>(R)</sup></b>
<b>Non-domestic rating income from rates retention scheme (Net Rates Yield less Accounting adjustments, Other deductions &amp; Disregarded amounts) for year</b>	<b>22,417</b>	<b>23,585</b>		<b>23,765</b>	<b>24,979</b>	<b>25,344 <sup>(R)</sup></b>

Footnotes on following page

**Table 1 continued**

	<b>2015-16</b>	<b>2016-17</b>		<b>2017-18<sup>(e)</sup></b>	<b>2018-19</b>	<b>2019-20<sup>(g)</sup></b>
Small business rate multiplier (pence)	48.0	48.4		46.6	48.0	49.1
National non-domestic rates multiplier (pence)	49.3	49.7		47.9	49.3	50.4
Number of hereditaments on rating list as at 30 Sept ('000s)	1,816	1,831		1,856	1,882	1,943
Total aggregate rateable value of all hereditaments on rating list as at 30 Sept (£ million)	57,224	57,289		63,212	63,213	63,637

(R) – Revised since the June 2021 update to the release.

- (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) The data for 2019-20 have been revised since the original release. 269 final post-audit returns are included in this table, with provisional data used for the remaining authorities (48). This release will be updated in due course when more final returns are available, and we do not expect any major change to the data
- (g) VOA Data as at 1 April 2017.

## 2. National non-domestic rate reliefs granted by local authorities

**Table 2** shows figures for mandatory reliefs 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 £5.1 billion relief granted from business rates, £4.5 billion was mandatory relief (including small business rate relief) in 2019-20.
- Local authorities granted a total of £603 million discretionary relief in 2019-20 and of this, £488 million was funded through Section 31 grants.
- Total relief provided to charitable occupations (that is both mandatory and discretionary relief) amounted to £2.1 billion in respect of 2019-20.
- Authorities granted £2.0 billion relief under the Small Business Rate relief scheme for 2019-20.
- Receipts from the supplement paid by some businesses (additional yield) to fund the Small Business Rate relief scheme in 2019-20 was £633 million.
- The amount of relief granted to empty premises in 2019-20 was £1.0 billion.



**Table 2: Cost of reliefs from national non-domestic rates: 2015-16 to 2019-20**

	£ million				
<b>MANDATORY RELIEFS</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18 <sup>(a)</sup></b>	<b>2018-19</b>	<b>2019-20 <sup>(c)</sup></b>
<b>Small Business Rate Relief</b>					
<b>In respect of current year</b>					
Relief provided in year	1,123	1,165	1,670	1,820	1,970
Additional yield generated from the small business supplement	646	651	621	631	632 <sup>(R)</sup>
Net cost of small business rate relief in respect of current year	477	514	1,049	1,190	1,338 <sup>(R)</sup>
Net cost of small business rate relief in respect of previous years	61	69	13	68	77 <sup>(R)</sup>
<b>Net cost of small business rate relief</b>	<b>539</b>	<b>584</b>	<b>1,062</b>	<b>1,258</b>	<b>1,416 <sup>(R)</sup></b>
<b>Other Mandatory reliefs</b>					
<b>In respect of current year</b>					
Charitable occupation	1,558	1,616	1,825	1,933	2,011
Community Amateur Sports Clubs (CASCs)	20	19	19	20	21
Rural rate relief	6	6	4	4	4
Telecomms relief <sup>(b)</sup>			-	0	0
Partially occupied hereditaments	32	28	24	24	26
Empty premises	935	950	916	996	1,006
Total other mandatory relief in respect of current year	2,551	2,619	2,789	2,977	3,069
Other mandatory relief in respect of previous years	42	36	-6	18	2
<b>Total Mandatory relief</b>	<b>3,132</b>	<b>3,239</b>	<b>3,844</b>	<b>4,253</b>	<b>4,487 <sup>(R)</sup></b>

Table continues on the following page

(R) – Revised since the June 2021 update to the release.

(a) Revaluation effective from 1st April 2017.

(b) Telecomms relief is below 1 million and are therefore presented as 0

(c) The data for 2019-20 have been revised since the original release. 277 final post-audit returns are included in this table, with provisional data used for the remaining authorities (40).

Table 2 continued

DISCRETIONARY RELIEFS	£ million					
	2015-16	2016-17	2017-18 <sup>(a)</sup>	2018-19	2019-20 <sup>(e)</sup>	
<b>In respect of current year</b>						
Charitable occupation	44	44		44	47	48
Non-profit making bodies	38	41		37	38	37
Community Amateur Sports Clubs (CASCs)	1	1		1	1	1
Rural shops etc <sup>(c)</sup>	3	3		1	0	0
Small rural businesses	2	2		1	1	1
Other ratepayers under s47	13	17		18	21	22
Hardship relief	2	2		2	2	2
Total discretionary relief in respect of current year	104	109		103	110	112
Discretionary relief in respect of previous years	4	7		2	5	3
<b>Discretionary reliefs funded through Section 31 grants <sup>(b)</sup></b>						
"New Empty" properties	7	7		4	-	-
"Long term empty" properties	13	10		1	-	-
Retail relief	296	-		-	-	-
Flooding relief <sup>(c)</sup>	7	2		0	0	2
In Lieu of Transitional Relief	4	2		-	-	-
Rural Rate relief				4	4	4
Local Newspaper Temporary relief <sup>(c)</sup>				0	0	0
Supporting Small Businesses relief				17	14	13 <sup>(R)</sup>
Discretionary Scheme relief				155	77	30
Pub relief				18	17	-
Retail discount relief <sup>(d)</sup>				-	-	432 <sup>(R)</sup>
Total cost of discretionary reliefs funded through S31 grant	328	21		200	113	481 <sup>(R)</sup>
Discretionary relief funded through S31 grants in respect of previous years	10	6		1	1	7
<b>Total cost of discretionary relief</b>	<b>445</b>	<b>143</b>	<b>  </b>	<b>306</b>	<b>229</b>	<b>603 <sup>(R)</sup></b>
<b>TOTAL COST OF ALL RELIEFS</b>	<b>3,577</b>	<b>3,382</b>	<b>  </b>	<b>4,150</b>	<b>4,483</b>	<b>5,090 <sup>(R)</sup></b>

(a) Revaluation effective from 1st 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.

(d) A discount of one third of the non-domestic rates bill for retail shops, restaurants, pubs and cinemas with a rateable value of £51,000 or less in 2019-20. This is not the expanded retail relief announced in response to the covid-19 pandemic.

(e) The data for 2019-20 have been revised since the original release. 277 final post-audit returns are included in this table, with provisional data used for the remaining authorities (40).

### 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 2015-16 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, 2018-19, and 2019-20 due to rates retention pilots and increased retention as part of devolution deals.

- Local authorities were paid a total of £2.0 billion in Section 31 grant in 2019-20, 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 2015-16 to 2019-20**

	2015-16	2016-17	2017-18 <sup>(l)</sup>	2018-19	£ million 2019-20 <sup>(o)</sup>
a) Capping the increase in the small business rates multiplier	164	172	223	471	583 <sup>(R)</sup>
b) Doubling of the Small business rates multiplier and changes of eligibility thresholds <sup>(k)</sup>	292	306	773	1,065	1,054
c) Maintaining small business rates relief on "first" properties <sup>(a)</sup>	2	2	3	4	3
d) Relief to newly built properties <sup>(b)</sup>	4	4	3	0	0 <sup>(R)</sup>
e) Relief awarded on the occupation of "long-term empty" properties <sup>(c)</sup>	7	6	2	0	0
f) Retail relief <sup>(d)</sup>	154	1	-1	0	6
g) Flooding relief <sup>(e)</sup>	4	1	0	0	1
h) In Lieu of Transitional relief	2	1	0	0	0
i) Rural Rate Relief <sup>(f)</sup>	-	-	2	3	3
j) Local Newspaper Temporary Relief <sup>(g)</sup>	-	-	0	0	0
k) Supporting Small Businesses Relief <sup>(h)</sup>	-	-	10	12	9 <sup>(R)</sup>
l) Discretionary Scheme Relief <sup>(i)</sup>	-	-	97	68	21
m) Pub Relief <sup>(j)</sup>	-	-	11	13	0 <sup>(R)</sup>
n) Enterprise Zone Relief provided in 100% Pilot Areas	-	-	4	11	5
o) Additional Growth in Growth Pilot Areas (Tees Valley)	-	-	1	- <sup>(R)</sup>	- <sup>(R)</sup>
p) Telecomms Relief <sup>(m)</sup>	-	-	-	0	0
q) Retail Discount relief <sup>(n)</sup>	-	-	-	-	309 <sup>(R)</sup>
<b>Total amount of reliefs funded by Section 31 grants</b>	<b>630</b>	<b>493   </b>	<b>1,128   </b>	<b>1,645<sup>(R)</sup>   </b>	<b>1,991<sup>(R)</sup></b>

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 have change from year to year, and so annual figures are not directly comparable.

(R) – Revised since the June 2021 update to the release

- (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) Compensation 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) For 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.
- (n) A discount of one third of the non-domestic rates bill for retail shops, restaurants, pubs and cinemas with a rateable value of £51,000 or less in 2019-20.
- (o) The data for 2019-20 have been revised since the original release. 277 final post-audit returns are included in this table, with provisional data used for the remaining authorities (40).

# Accompanying tables and open data

## Symbols used

...	= not available
0	= zero or negligible
-	= not relevant
	= a discontinuity in data between years

## Rounding

Where figures have been rounded, there may be a slight discrepancy between the total and the sum of constituent parts.

## Tables

Accompanying tables are available to download alongside this release. These include Tables 1 to 3 for England and a copy of the NNDR3 form with the national-level and local authority figures for each cell. The individual local authority level table from 20 January 2021 has not been replaced as this was the basis of payments made to local authorities, but the table published on 16 June reflects changes received since that release. These tables can be accessed at <https://www.gov.uk/government/collections/national-non-domestic-rates-collected-by-councils>.

## Open data

These statistics are available in fully open and linkable data formats at <https://www.gov.uk/government/collections/national-non-domestic-rates-collected-by-councils>.

## Technical Notes

Please see the accompanying technical notes document for further details. This can be found at [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/993875/NNDR3\\_19-20\\_Technical\\_notes\\_revised.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/993875/NNDR3_19-20_Technical_notes_revised.pdf).

Information on Official Statistics is available via the UK Statistics Authority website: <https://www.statisticsauthority.gov.uk/>

Information about statistics at MHCLG is available via the Department's website: [www.gov.uk/government/organisations/department-for-communities-and-local-government/about/statistics](http://www.gov.uk/government/organisations/department-for-communities-and-local-government/about/statistics)



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