

**NON-CONFIDENTIAL  
BOROUGH OF TAMWORTH**



# CABINET

17 January 2018

**A meeting of the CABINET will be held on Thursday, 25th January, 2018, 6.00 pm  
in Committee Room 1, Marmion House, Lichfield Street, Tamworth, B79 7BZ**

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## A G E N D A

### NON CONFIDENTIAL

- 9 Business Rates Income Forecast 2018/19 (Pages 1 - 24)**  
*(Report of the Portfolio Holder for Assets & Finance)*

Yours faithfully

A handwritten signature in black ink, appearing to be 'AOS', followed by a long horizontal line extending to the right.

**Chief Operating Officer**

*People who have a disability and who would like to attend the meeting should contact Democratic Services on 01827 709264 or e-mail [committees@tamworth.gov.uk](mailto:committees@tamworth.gov.uk) preferably 24 hours prior to the meeting. We can then endeavour to ensure that any particular requirements you may have are catered for.*

To Councillors: D Cook, R Pritchard, S Claymore, S Doyle, J Goodall and M Thurgood.

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## CABINET

25 January 2018

### REPORT OF THE PORTFOLIO HOLDER FOR ASSETS AND FINANCE

#### BUSINESS RATES INCOME FORECAST 2018/19

#### PURPOSE

To report to and seek endorsement from Members on the Business Rates income forecast for 2018/19.

#### RECOMMENDATIONS

1. Members approve the Business Rates income forecast for 2018/19 and subsequent NNDR1 form for submission to DCLG by 31 January 2018, in line with the scheme of delegation.
2. Should material amendments be required to the forecast NNDR1, Cabinet authorise the Executive Director Corporate Services, in consultation with the Leader of the Council, to make such required amendments as necessary; and
3. Members note discretionary relief granted to qualifying bodies in line with the existing policy.

#### EXECUTIVE SUMMARY

The Department for Communities and Local Government (DCLG) requires that the Business Rates income forecast is formally approved by the Authority prior to submission – in line with local Governance arrangements. Business Rates income forms a significant part of the Council's core funding total under the Business Rates Retention Scheme. As such the forecast income from Business Rates will have a significant impact on the Council's budget and Medium Term Financial Strategy (MTFS) going forward.

A National Non-Domestic Rates (NNDR1) forecast has been prepared following receipt of detailed guidance received from DCLG. It should also be noted that while the DCLG issued updated tariff figures with the Provisional Local Government Finance Settlement in December, this has now been further amended to take account of late notice adjustments by the VOA to take account of further revisions following the 2017 Revaluation exercise. The updated tariff figures are now reflected within the forecasts detailed within the report.

The three key issues with regards to the Business Rates Retention Scheme are:

- a) There is a significantly increased risk on the level of funding retained under the system as individual elements (such as appeals and void levels) have the potential to adversely alter the monetary value of this major source of income – retained business rates represents c.50% of the Council's net external funding requirement;

- b) It also transformed the Council's role in the collection process in terms of managing the local Business Tax base as collection levels will directly impact on the Council's funding resources, and
- c) The payment of new burdens (Section 31) Grants in line with projected estimates.

For 2018/19, the NNDR1 has been completed and continues to be mindful of the recent national revaluation in 2017. It also follows that the risk of appeals increases substantially when a new list is created.

The estimates included in the NNDR1 form for 2018/19 (as attached at **Appendix A for Members information**) have been prepared on the basis of instructions & guidance from DCLG informed by local conditions. However, there continue to be some uncertainties and risks around the methodology used in preparing the forecast return – specifically the treatment of:

- The level of inflation affecting the future increases to the multiplier;
- Forecast levels of growth in business rates;
- The estimated level of mandatory and discretionary reliefs;
- The estimated level of refunds of Business Rates following the Appeal process; and
- Finalisation of the ongoing treatment of Section 31 Grant funding (including Small Business Rate Relief Grant) – which could affect the calculation of any levy payment and thereby reduce retained Business Rate income;

to inform the projected business rates levels for 2018/19 and future years.

Uncertainty also remains over the work progressing with regard to business rates retention (and the associated impact on the Council's business rates income and associated baseline and tariff levels) – it has recently been announced that Councils will be able to retain 75% of business rates collected from 2020/21 rather than 100% as previously planned. In addition, the Government are also consulting on a review of the distribution methodology, the 'Fair Funding Review' as well as the planned Business Rates Reset (when a proportion of the growth in business rates achieved since 2013/14 will be redistributed) - both of which will also take effect from 2020/21. There is a high risk that this will have a significant effect on the Council's funding level from 2020/21

Key assumptions have been made which include national trend information from LG Futures and the Institute for Revenues Rating and Valuation in order to be able to estimate lost yield. This also includes an annual allowance for appeals as 4.7% of collectable debit. It should be noted that the multiplier will go up by RPI each year – 3% in 2018/19 followed by 2.4% p.a. for 2019/20 and 1.9% for 2020/21 (in line with Office for Budget Responsibility - OBR forecasts). Assumed growth/inflation of 2.0% has been assumed thereafter – as the revised Business Rates Retention scheme (indications are this will now be up to 75%) should be in place from 2020/21 (at the latest).

The process for completion of NNDR1 by the statutory deadline of 31<sup>st</sup> January may be subject to further clarification from DCLG.

It is therefore recommended that should material amendments be required to the forecast NNDR1 prior to the statutory deadline of 31<sup>st</sup> January then these be delegated to the Executive Director Corporate Services in consultation with the Leader of the Council, with an update provided to Cabinet.

In addition it should be noted that the value of discretionary relief granted to charities and non-profit making bodies from 1 April 2017 to date is **£20,570**.

## OPTIONS CONSIDERED

Not applicable

## RESOURCE IMPLICATIONS

The estimate of Business Rates income collected and the submission of the NNDR1 return is a key stage in the budget setting and resource planning process of the Council, and will be used in preparing the Medium Term Financial Strategy 2018/19.

Four key issues in completing the forecast are:

1. the level of appeals estimated to be repayable in 2018/19;
2. the level of empty / void properties;
3. recovery levels including an allowance for bad debts; and
4. the level of future mandatory and discretionary relief.

Income from Business Rates Retention	NNDR1	Draft MTFS /	Variance
	January 2018 2018/19	Budgeted 2018/19	
Collectable	£33,530,162	£34,818,608	£1,288,446
Transitional adj. to be paid to Central Govt.	(£703,652)	(£735,557)	(£31,905)
Cost of Collection	(£90,018)	(£91,080)	(£1,062)
Estimated yield	£32,736,492	£33,991,971	£1,255,479
Authority Retained share	£13,094,597	£13,596,788	£502,191
Less: Tariff	(£9,935,598)	(£9,854,302)	£81,296
<b>Total</b>	£3,158,999	£3,742,486	£583,487
Less: Authority Baseline	(£2,249,465)	(£2,249,465)	-
<b>Total Growth</b>	£909,534	£1,493,021	£583,487

The estimated net yield of £13,094,597 retained by the Council (after the Preceptors and Central Share) is held within the Collection Fund (compared to a budgeted yield of **£13,596,788**). This is reduced by the tariff payable of **£9,935,598 (£9,791,708** in 2017/18) and the 50% levy on business rates in excess of the Government assessed baseline. **Reduced funding of £502,191 (subject to the increased tariff payable of £81,296 less reduced levy payment of £49,749 and increased S.31 Grant income of £226,906)** is reported when compared to the Draft MTFS forecast.

Once the projected deficit for 2017/18 of **£222,336** and forecast Section 31 Grant & projected levy changes are taken into account, an **overall reduction in funding of £529,167** is reported for 2018/19.

This is mainly due to increased uncertainty and therefore contingency provision for the planned works at Ventura Park and an increased provision for appeals and mandatory relief, following the 2017 revaluation and updated information from Analyse Local – the provision for appeals for 2018/19 equates to 4.8% of the net collectable business rates.

While there is an impact on the MTFs for 2018/19, projections over the remaining medium term planning period are broadly in line with the Draft MTFs projections to 2022/23.

**This will be updated within the final MTFs report in February 2018.**

## **LEGAL/RISK IMPLICATIONS BACKGROUND**

Business Rates is a highly complex and volatile tax and it is exceptionally difficult to forecast movements over a short to medium term with great accuracy. Due to ongoing uncertainties and the anticipated late notification from DCLG clarifying the guidance and associated treatment of key factors within the return, this adds a significant amount of uncertainty and risk to the projections contained within the return.

Uncertainty also remains over the work progressing with regard to business rates retention (and the associated impact on the Council's business rates income and associated baseline and tariff levels) – it has recently been announced that Councils will be able to retain 75% of business rates collected from 2020/21 rather than 100% as previously planned. In addition, the Government are also consulting on a review of the distribution methodology, the 'Fair Funding Review' as well as the planned Business Rates Reset (when a proportion of the growth in business rates achieved since 2013/14 will be redistributed) - both of which will also take effect from 2020/21. There is a high risk that this will have a significant effect on the Council's funding level from 2020/21.

Given the potential implications for the Council's key income streams, modelling software (Analyse Local) has been used in forecasting – including appeal levels – and the identification of new areas of income.

Key issues which affect forecasting Business Rates are covered below:

- Changes in liability resulting from a change in occupancy;
- Appeals against rating decisions;
- Demolitions and the point at which properties are removed from the rating list;
- New Builds and the point at which rateable occupation is triggered;
- Changes in building use and alterations to building size or layout;
- Changes in entitlement to reliefs;
- Action taken by property owners/occupiers to avoid full liability and maximise Relief particularly empty property and charitable relief;
- Changes in the provision for doubtful debts.

Fluctuations in Business Rates income are also strongly linked to the performance of the wider economy. For example, in an economic downturn there is a heightened risk of properties being left empty and lower levels of development activity.

Risks associated with the NNDR process, and action taken to mitigate those risks, are set out in the table below.

Risk	Mitigation	Risk Factor
Appeals estimated to be repayable in 2018/19 relating to all years	Past data has been reviewed and a robust estimate included (using Analyse Local modelling software) and will be monitored closely during the year;	High
Uncertainties around the calculations contained within the form, especially in relation to Section 31 grant levels	A prudent approach has been taken in the inclusion of new burdens (Section 31) grant funding.	Medium
Empty / void properties;	Revenues continue to work with Economic Development staff to maximise occupancy and rates payable;	Medium / High
Recovery levels including an allowance for bad debts;	Close monitoring and additional recovery actions (court, enforcement agents etc.);	Medium
Future mandatory and discretionary relief (including legal challenges).	A review of the policy was undertaken in 2017 – reflecting the economic climate. This will be closely monitored during the year.	Medium

The Government, in setting baseline figures for the Council, has made allowances for the above in their estimates based on past collection levels adjusted for allowances for future changes (e.g. a 4.7% allowance for appeals has been included) – should collection levels locally fall below these assumed levels then there will be a detrimental impact on the Council’s income and the associated Medium Term Financial Strategy.

The Non-Domestic (Rates Retention) Regulations 2013 and the Department for Communities and Local Government – National Non-Domestic Rates Return 1 (NNDR1 2018/19) requires Cabinet approval of the tax base by 31 January 2018.

**SUSTAINABILITY IMPLICATIONS**

- The localism agenda and its implications.
- The ability to support local businesses.
- The ability to attract and retain local businesses.
- Discretionary Rate Relief policy and the budgetary implications for the Council.

## BACKGROUND INFORMATION

The Business Rates system is set out below to illustrate the stages of calculating the revised level of income the Council can expect in a two tier County.

1. The Council bills businesses for the Business Rates income due within the local area.
2. 50% of the whole amount due is paid over to Central Government to be incorporated into the Revenue Support Grant (RSG) funding regime.
3. The remaining 50% retained by the Council is then split 80%/18%/2% with the 80% share being retained by the Council, 18% going to the County Council and 2% being the Fire Authority's share.
4. From here on in, a mechanism of adjustments are applied to:
  - (a) protect the Councils who are disproportionately financially worse off, and
  - (b) reduce the income of Councils who are significantly better off as a result of this fundamental change in methodology.
5. The cash value of the Council's share is compared to an amount that Central Government has pre-determined is required by the Council.
6. If the Council's retained amount exceeds this predetermined level the excess has to be paid over to Central Government in the form of a Tariff.
7. Conversely if the amount is less, the Council will receive a Top Up payment.
8. The predetermined level of income contains an assumed level of growth. If the Council grows its tax base in excess of this assumed level and receives a greater amount of income, a levy will be placed on the additional income gained. This, in effect, places a cash limit on the amount the Council is able to benefit as a result of tax base growth.
9. If the Council, however, suffers a loss of income due to large scale business decline and income falls below a threshold of 92.5% of the assessed baseline funding, this level of loss would trigger a safety net payment. Any losses above this limit would be subject to payment in accordance with the pooling governance arrangements.
10. The Council is a member of the Greater Birmingham and Solihull LEP pool and as such will avoid a levy payment to DCLG (as the pool is a net Top Up) and also no safety net payment will be payable.
11. Central Government utilises the current Business Rates data submission forms returned by Councils to administer the system. Namely, NNDR1 (forward looking and forecasting income to be collected and movements in tax base) and NNDR3 (year-end backward looking return of actual income due and collected, audited by the external auditor.)

The above stages have been simplistically listed in comparison to the detailed technical mechanics of the new process. This hopefully provides some perspective to the complexities and variables of the regime and thereby gives a flavour of the degree of risk the Council's MTFS is exposed to.



The role, and therefore profile, of NNDR1 has now become increasingly more important as the Council needs to submit a forecasted level of growth or decline in Business Rate income.

This will invariably impact directly on the amount of income retained to fund the Council's total budget. Robust arrangements have been put in place to monitor Business Rate income going forward.

## **NNDR1 RETURN**

A NNDR 1 return has previously been made on an annual basis, approved by the Section 151 officer, under the current regulations, Cabinet is required to formally approve the expected Business Rates income for the forthcoming year. The deadline for approval is 31st January 2018.

The Business Rates income is the net rate income yield for 2018/19. This is calculated as follows:-

Gross Rates Yield:

Total Rateable Value x NNDR rate multiplier

Less:

Mandatory Reliefs

Discretionary Reliefs

Estimated losses on Collection

Allowance for cost of collection(as set by formula)

Add:

Enterprise Zones

New Development Deals

Renewable Energy Schemes

Plus or Minus Rate Retention Adjustments for change in rateable value due to growth or reduction in property numbers

Adjustments due to appeals

Net Business Rate yield and base of the calculation of central and local shares

This information is all collated on the NNDR 1 form (**APPENDIX A**).

The net yield from Business Rates for 2018/19 per NNDR 1 return is **£32,736,492**.

After the submission of the NNDR 1, the calculation for the allocation of net Business Rate yield is completed. The allocation is in the proportion of:

50% to Central Government

40% to the Local Billing Authority

10% to the other Precepting bodies (9% to Staffordshire County Council and 1% to Staffordshire Fire & Rescue Authority).

## NNDR1 Reconciliation to Draft MTFS Forecasts

Income from Business Rates Retention	NNDR1 January 2018 2018/19	Draft MTFS / Budgeted 2018/19	Variance
Collectable	<b>£33,530,162</b>	£34,818,608	£1,288,446
Transitional adj. to be paid to Central Govt.	<b>(£703,652)</b>	<b>(£735,557)</b>	<b>(£31,905)</b>
Cost of Collection	<b>(£90,018)</b>	<b>(£91,080)</b>	<b>(£1,062)</b>
Estimated yield	<b>£32,736,492</b>	£33,991,971	£1,255,479
Authority Retained share	<b>£13,094,597</b>	<b>£13,596,788</b>	£502,191
Less: Tariff	<b>(£9,935,598)</b>	<b>(£9,854,302)</b>	£81,296
<b>Total</b>	£3,158,999	£3,742,486	£583,487
Less: Authority Baseline	<b>(£2,249,465)</b>	<b>(£2,249,465)</b>	-
<b>Total Growth</b>	£909,534	£1,493,021	£583,487
<b>Section 31 Grants</b>			
SBRR	<b>£614,079</b>	<b>£407,813</b>	<b>(£206,266)</b>
Other S31 Grants	£118,042	<b>£97,402</b>	<b>(£20,640)</b>
50% Levy payable	<b>(£820,828)</b>	<b>(£870,577)</b>	<b>(£49,749)</b>
Add: Baseline	£2,249,465	£2,249,465	-
Total	£3,070,293	£3,377,124	£306,831
Draft MTFS assumption	£3,377,124	£3,377,124	-
<b>(Addition) / reduction in funding level</b>	£306,831	-	<b>(£306,831)</b>
Total for the year	<b>£32,270,671</b>	£34,083,051	£1,812,380

<b>Total Retained for the year</b>	£3,070,293	£3,377,124	£306,831
Draft MTFS assumption	£3,377,124	£3,377,124	-
(Addition) / reduction in funding level	£306,831	-	£306,831
Estimated Surplus / (Deficit) b/fwd	<b>(£222,336)</b>	-	£222,336
<b>Total (Addition)/ Reduction in funding level</b>			<b>£529,167</b>

Central Share (DCLG)	<b>£16,368,246</b>	£16,995,986	£627,740
Borough Council	<b>£13,094,597</b>	£13,596,788	£502,191
County Council	<b>£2,946,284</b>	£3,059,277	£112,993
Fire & Rescue Authority	<b>£327,365</b>	£339,920	£12,555

Estimated surplus b/fwd	<b>(£555,839)</b>	-	£555,839
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Central Share (DCLG)	<b>£16,090,327</b>	£16,995,986	£905,660
Borough Council	<b>£12,962,279</b>	£13,687,868	£725,589
County Council	<b>£2,896,258</b>	£3,059,277	£163,018
Fire & Rescue Authority	<b>£321,807</b>	£339,920	£18,113

### REPORT AUTHOR

Michael Buckland, Head of Revenues, Tel 709523  
e-mail [michael-buckland@tamworth.gov.uk](mailto:michael-buckland@tamworth.gov.uk)

## **LIST OF BACKGROUND PAPERS**

Local Government Finance Act 1988

Local Government Finance Act 2003

Local Government Finance Act 2012

The Non-Domestic(Rates Retention) Regulations 2013

Department for Communities and Local Government – National Non-Domestic Rates Return  
1 (NNDR1 2015/16)

## **APPENDICES**

**Appendix A (NNDR1) gives details of the estimated Business Rates Income forecast for 2018/19.**

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Department for  
Communities and  
Local Government

## **NATIONAL NON-DOMESTIC RATES RETURN** **NNDR1 2018-19**

Please e-mail to : [nndr.statistics@communities.gsi.gov.uk](mailto:nndr.statistics@communities.gsi.gov.uk)

Please enter your details after checking that you have selected the correct authority name

Forms should be returned to the Department for Communities and Local Government by **Wednesday 31 January 2018**

**All figures should be entered in whole £**

Please remember that a copy of this form, signed by your Chief Financial Officer / Section 151 officer should also be sent to your relevant Precepting Authorities, and Pool Leads (if applicable).

These instructions highlight the special features of the form and should be read in conjunction with the Guidance Notes and Validation notes.

### **Completing the form**

1. The form can be set up for each individual local authority by selecting the appropriate authority name from the list. The example shows the local authority ZZZZ. Once a local authority name is selected the spreadsheet will automatically complete the data for the white cells with a blue border.

2. There are three different type of input cells:



\* White, Black Border - these are blank for new data - Please ensure all white cells are filled before submitting the form including entering zeroes where appropriate.



\* White background, green border - These cells are information cells and have the appropriate formula in them.



\* White background, blue border - actual data entered by the Department for Communities and Local Government into these cells.

The Total column is greened out - there is no need to enter data in any of these cells.

In addition areas of the form are greyed out - especially for those authorities that do not have designated areas. Please do not enter data in these areas as this will cause delay as we will have to ask you to complete a revised form.

### **Entering data**

3. All values in the form should be entered in whole £. Except for part 1 of the form, **receipts** (eg sums due to the billing authority from ratepayers, or central government) should always be entered as **positive numbers**. **Payments from the authority, or amounts foregone** (eg reliefs given to ratepayers) should always be entered as **negative numbers**.

4. Where possible, you will be prevented from entering data with the wrong sign (+ve when it should be -ve or vice versa).

### **Updates**

We will use this area to list any updates to the form in the future if required

### **Checking the Validation Sheet**

5. Once the form has been completed go to the validation sheet and check if any of the data require any further explanation. The data are compared with the NNDR1 for 2018-19 and if the change in number or percentage terms is higher or lower than we would normally expect you are asked to provide a an explanation for the change in the box provided.

For further details on the types of checks we do see *Validation notes for NNDR1 2018-19*.

### **Signing the Form**

6. When the data have been checked and verified please email the complete file to [nndr.statistics@communities.gsi.gov.uk](mailto:nndr.statistics@communities.gsi.gov.uk)

7. Print a copy of the form for signing by your Chief Financial / Section 151 Officer. The form can be printed by using the defined print area.

**The signed copy should be forwarded as a pdf document by email to Dennis Herbert at the Department for Communities and Local Government using the email address above. NB We require just one copy of a signed form.**

8. A copy of the form should also be sent to your NNDR contact at all your major precepting authorities.

9. If you experience any problems using the form please email [nndr.statistics@communities.gsi.gov.uk](mailto:nndr.statistics@communities.gsi.gov.uk)

**NATIONAL NON-DOMESTIC RATES RETURN - NDR1**

**2018-19**

Please e-mail to: [ndr.statistics@communities.gsi.gov.uk](mailto:ndr.statistics@communities.gsi.gov.uk) by no later than **31 January 2018**.  
In addition, a certified copy of the form should be returned by no later than **31 January 2018** to the same email address

**All figures must be entered in whole £**

If you are content with your answers please return this form to DCLG as soon as possible

Select your local authority's name from this list:



Authority Name  
E-code  
Local authority contact name  
Local authority contact number  
Local authority e-mail address

Tamworth
E3439
Michael Buckland
01827 709523
michael-buckland@tamworth.gov.uk

Ver 1

**PART 1A: NON-DOMESTIC RATING INCOME**

**COLLECTIBLE RATES**

1. Net amount receivable from rate payers after taking account of transitional adjustments, empty property rate, mandatory and discretionary reliefs and accounting adjustments **£ 33,530,162**

**TRANSITIONAL PROTECTION PAYMENTS**

2. Sums due to the authority **0**

3. Sums due from the authority **703,652**

**COST OF COLLECTION (See Note A)**

4. Cost of collection formula **90,018**

5. Legal costs **0**

6. Allowance for cost of collection **90,018**

**SPECIAL AUTHORITY DEDUCTIONS**

7. City of London Offset : Not applicable for your authority **0**

**DISREGARDED AMOUNTS**

8. Amounts retained in respect of Designated Areas **0**

9. Amounts retained in respect of Renewable Energy Schemes (See Note B) **0**  
of which:

10. sums retained by billing authority **0**

11. sums retained by major precepting authority **0**

**NON-DOMESTIC RATING INCOME**

12. Line 1 plus line 2, minus lines 3 and 6 - 9 **32,736,492**

**NATIONAL NON-DOMESTIC RATES RETURN - NDR1**

**2018-19**

Please e-mail to: [ndr.statistics@communities.gsi.gov.uk](mailto:ndr.statistics@communities.gsi.gov.uk) by no later than **31 January 2018**.  
In addition, a certified copy of the form should be returned by no later than **31 January 2018** to the same email address

**All figures must be entered in whole £**

If you are content with your answers please return this form to DCLG as soon as possible

Local Authority : Tamworth

Ver 1.00

**PART 1B: PAYMENTS**

**This page is for information only; please do not amend any of the figures**

The payments to be made, during the course of **2018-19** to:

- i) the Secretary of State in accordance with Regulation 4 of the Non-Domestic Rating (Rates Retention) Regulations 2013;
- ii) major precepting authorities in accordance with Regulations 5, 6 and 7; and to be
- iii) transferred by the billing authority from its Collection Fund to its General Fund,

are set out below

	Column 1 Central Government	Column 2 Tamworth	Column 3 Staffordshire County Council	Column 4 Staffordshire Fire Authority	Column 5 Total
<b>Retained NDR shares</b>	£	£	£	£	£
13. % of non-domestic rating income to be allocated to each authority in 2018-19	50%	40%	9%	1%	100%
<b>Non-Domestic Rating Income for 2018-19</b>					
14. Non-domestic rating income from rates retention scheme	16,368,246	13,094,597	2,946,284	327,365	32,736,492
15.(less) deductions from central share	0	0	0	0	0
16 <b>TOTAL:</b>	16,368,246	13,094,597	2,946,284	327,365	32,736,492
<b>Other income for 2018-19</b>					
17. add: cost of collection allowance		90,018			90,018
18. add: amounts retained in respect of Designated Areas		0			0
19. add: amounts retained in respect of renewable energy schemes		0	0		0
20. add: qualifying relief in Designated Areas		0	0	0	0
21. add: City of London Offset		0			0
22. add: additional retained Growth in Pilot Areas		0	0	0	0
23. add: in respect of Port of Bristol hereditament		0			0
<b>Estimated Surplus/Deficit on Collection Fund</b>					
24. % of 2017-18 surplus/deficit to be allocated to each authority using 2016-17 shares (for row 25)	£ 50%	£ 40%	£ 9%	£ 1%	£ 100%
25. Estimated Surplus/Deficit at end of 2017-18	-277,919	-222,336	-50,026	-5,558	-555,839
<b>TOTAL FOR THE YEAR</b>					
26. Total amount due to authorities	£ 16,090,327	£ 12,962,279	£ 2,896,258	£ 321,807	£ 32,270,671

**NATIONAL NON-DOMESTIC RATES RETURN - NDR1**

**2018-19**

Please e-mail to: [ndr.statistics@communities.gsi.gov.uk](mailto:ndr.statistics@communities.gsi.gov.uk) by no later than **31 January 2018**.  
In addition, a certified copy of the form should be returned by no later than **31 January 2018** to the same email address

**All figures must be entered in whole £**

If you are content with your answers please return this form to DCLG as soon as possible

Local Authority : **Tamworth**

Ver 1.00

**PART 1C: SECTION 31 GRANT (See Note C)**

**This page is for information only; please do not amend any of the figures**

*Estimated sums due from Government via Section 31 grant, to compensate authorities for the cost of changes to the business rates system announced in the 2013 to 2016 Autumn Statements and 2017 (November) Budget*

	Column 2 Tamworth	Column 3 Staffordshire County Council	Column 4 Staffordshire Fire Authority	Column 5 Total
<b>Multiplier Cap</b>	£	£	£	£
27. Cost of cap on 2014-15, 2015-16 and 2018-19 small business rates multiplier	272,804	61,381	6,820	341,005
<b>Small Business Rate Relief</b>				
28. Cost of doubling SBRR & threshold changes for 2018-19	614,079	138,168	15,352	767,599
29. Cost to authorities of maintaining relief on "first" property	0	0	0	0
<b>Rural Rate Relief</b>				
30. Cost to authorities of providing 100% rural rate relief	0	0	0	0
<b>Local Newspaper Temporary Relief</b>				
31. Cost to authorities of providing relief	0	0	0	0
<b>Supporting Small Businesses Relief</b>				
32. Cost to authorities of providing relief	2,413	543	60	3,016
<b>Discretionary Scheme</b>				
33. Cost to authorities of providing relief	42,466	9,555	1,062	53,083
<b>Pub Relief (&lt;£100k RV)</b>				
34. Cost to authorities of providing relief	7,350	1,654	184	9,188
<b>Designated Areas qualifying relief in 100% pilot areas</b>				
35. Cost to authorities of providing relief	0	0	0	0
<b>TOTAL FOR THE YEAR</b>	£	£	£	£
36. Amount of Section 31 grant due to authorities to compensate for reliefs	939,112	211,301	23,478	1,173,891

**NB** To determine the amount of S31 grant due to it, the authority will have to add / deduct from the amount shown in line 36, a sum to reflect the adjustment to tariffs / top-ups in respect of the multiplier cap (See notes for Line 36)

**Certificate of Chief Financial Officer / Section 151 Officer**

I confirm that the entries in this form are the best I can make on the information available to me and amounts are calculated in accordance with regulations made under Schedule 7B to the Local Government Act 1988. I also confirm that the authority has acted diligently in relation to the collection of non-domestic rates.

Name of Chief Financial Officer  
or Section 151 Officer : .....

Signature : .....

Date : .....



**PROVISIONAL NATIONAL NON-DOMESTIC RATES RETURN - NNDR1**  
**2018-19**

All figures must be entered in whole £

If you are content with your answers please return this form to DCLG as soon as possible

Ver 1

**Local Authority : Tamworth**

**PART 2: NET RATES PAYABLE**

**You should complete column 1 only**

**GROSS RATES PAYABLE**

(All data should be entered as +ve unless specified otherwise)

	Column 1 BA Area (exc. Designated areas) <b>Complete this column</b>	Column 2 Designated areas <b>Do not complete this column</b>	Column 3 <b>TOTAL</b> (All BA Area) <b>Do not complete this column</b>
	£	£	£
1. Rateable Value at <input type="text" value="27/12/2017"/>	<input type="text" value="82,080,700"/>	<input type="text" value="0"/>	<input type="text" value="82,080,700"/>
2. Small business rating multiplier for 2018-19 (pence) <input type="text" value="48.0"/>			
3. Gross rates 2018-19 (RV x multiplier)	<input type="text" value="39,398,736"/>	<input type="text" value="0"/>	
4. Estimated growth/decline in gross rates (+ = increase, - = decrease)	<input type="text" value="-20,000"/>	<input type="text" value="0"/>	
5. Forecast gross rates payable in 2018-19	<input type="text" value="39,378,736"/>	<input type="text" value="0"/>	<input type="text" value="39,378,736"/>

**TRANSITIONAL ARRANGEMENTS (See Note E)**

6. Revenue foregone because increases in rates have been deferred (Show as -ve)	<input type="text" value="-533,499"/>	<input type="text" value="0"/>	<input type="text" value="-533,499"/>
7. Additional income received because reductions in rates have been deferred (Show as +ve)	<input type="text" value="1,237,151"/>	<input type="text" value="0"/>	<input type="text" value="1,237,151"/>
8. Net cost of transitional arrangements	<input type="text" value="703,652"/>	<input type="text" value="0"/>	
9. Changes as a result of estimated growth / decline in cost of transitional arrangements (+ = decline, - = increase)	<input type="text" value="0"/>	<input type="text" value="0"/>	
10. Forecast net cost of transitional arrangements	<input type="text" value="703,652"/>	<input type="text" value="0"/>	<input type="text" value="703,652"/>

**TRANSITIONAL PROTECTION PAYMENTS (See Note F)**

11. Sum due to/(from) authority	<input type="text" value="-703,652"/>	<input type="text" value="0"/>	<input type="text" value="-703,652"/>
---------------------------------	---------------------------------------	--------------------------------	---------------------------------------

**MANDATORY RELIEFS (See Note G) (All data should be entered as -ve unless specified otherwise)**

**Small Business Rate Relief**

12. Forecast of relief to be provided in 2018-19	<input type="text" value="-2,057,274"/>	<input type="text" value="0"/>	<input type="text" value="-2,057,274"/>
13. of which: relief on existing properties where a 2nd property is occupied	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
14. Additional yield from the small business supplement (Show as +ve)	<input type="text" value="828,025"/>	<input type="text" value="0"/>	<input type="text" value="828,025"/>
15. Net cost of small business rate relief (line 12 + line 14)	<input type="text" value="-1,229,249"/>	<input type="text" value="0"/>	<input type="text" value="-1,229,249"/>

**Charitable occupation**

16. Forecast of relief to be provided in 2018-19	<input type="text" value="-1,325,739"/>	<input type="text" value="0"/>	<input type="text" value="-1,325,739"/>
--	---	--------------------------------	---

**Community Amateur Sports Clubs (CASCs)**

17. Forecast of relief to be provided in 2018-19	<input type="text" value="-43,187"/>	<input type="text" value="0"/>	<input type="text" value="-43,187"/>
--	--------------------------------------	--------------------------------	--------------------------------------

**Rural rate relief**

18. Forecast of relief to be provided in 2018-19	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
--	--------------------------------	--------------------------------	--------------------------------

**PROVISIONAL NATIONAL NON-DOMESTIC RATES RETURN - NNDR1**  
**2018-19**

All figures must be entered in whole £

If you are content with your answers please return this form to DCLG as soon as possible

Ver 1

**Local Authority : Tamworth**

**PART 2: NET RATES PAYABLE**

**You should complete column 1 only**

	Column 1 BA Area (exc. Designated areas)	Column 2 Designated areas	Column 3 TOTAL (All BA Area)
19. Forecast of mandatory reliefs to be provided in 2018-19 (Sum of lines 15 to 18)	-2,598,175	0	
20. Changes as a result of estimated growth/decline in mandatory relief (+ = decline, - = increase)	-170,000	0	
<b>21. Total forecast mandatory reliefs to be provided in 2018-19</b>	<b>-2,768,175</b>	<b>0</b>	<b>-2,768,175</b>

**UNOCCUPIED PROPERTY (See Note H) (All data should be entered as -ve unless specified otherwise)**

<b>Partially occupied hereditaments</b>			
22. Forecast of 'relief' to be provided in 2018-19	-42,500	0	-42,500
<b>Empty premises</b>			
23. Forecast of 'relief' to be provided in 2018-19	-1,366,442	0	-1,366,442
24. Forecast of unoccupied property 'relief' to be provided in 2018-19 (Line 22 + line 23)	-1,408,942	0	
25. Changes as a result of estimated growth/decline in unoccupied property 'relief' (+ = decline, - = increase)	-398,000	0	
<b>26. Total forecast unoccupied property 'relief' to be provided in 2018-19</b>	<b>-1,806,942</b>	<b>0</b>	<b>-1,806,942</b>

**DISCRETIONARY RELIEFS (See Note J) (All data should be entered as -ve unless specified otherwise)**

<b>Charitable occupation</b>			
27. Forecast of relief to be provided in 2018-19	-19,757	0	-19,757
<b>Non-profit making bodies</b>			
28. Forecast of relief to be provided in 2018-19	-2,190	0	-2,190
<b>Community Amateur Sports Clubs (CASCs)</b>			
29. Forecast of relief to be provided in 2018-19	-1,029	0	-1,029
<b>Rural shops etc</b>			
30. Forecast of relief to be provided in 2018-19	0	0	0
<b>Small rural businesses</b>			
31. Forecast of relief to be provided in 2018-19	0	0	0
<b>Other ratepayers</b>			
32. Forecast of relief to be provided in 2018-19	0	0	0
<i>of which:</i>			
33. Relief given to Case A hereditaments		0	
34. Relief given to Case B hereditaments	0		

**PROVISIONAL NATIONAL NON-DOMESTIC RATES RETURN - NDR1**  
**2018-19**

All figures must be entered in whole £

If you are content with your answers please return this form to DCLG as soon as possible

Ver 1

**Local Authority : Tamworth**

**PART 2: NET RATES PAYABLE**

**You should complete column 1 only**

	Column 1 BA Area (exc. Designated areas)	Column 2 Designated areas	Column 3 TOTAL (All BA Area)
35. Forecast of discretionary relief to be provided in 2018-19 (Sum of lines 27 to 32)	-22,976	0	
36. Changes as a result of estimated growth/decline in discretionary relief (+ = decline, - = increase)	0	0	
<b>37. Total forecast discretionary relief to be provided in 2018-19</b>	<b>-22,976</b>	<b>0</b>	<b>-22,976</b>
<b>DISCRETIONARY RELIEFS FUNDED THROUGH SECTION 31 GRANT</b> (See Note K) (All data should be entered as -ve unless specified otherwise)			
<b>Rural Rate Relief</b>			
38. Forecast of relief to be provided in 2018-19	0	0	0
<b>Local Newspaper Relief</b>			
39. Forecast of relief to be provided in 2018-19	0	0	0
<b>Supporting Small Businesses Relief</b>			
40. Forecast of relief to be provided in 2018-19	-5,909	0	-5,909
<b>Discretionary Scheme</b>			
41. Forecast of relief to be provided in 2018-19	-104,000	0	-104,000
<b>Pub Relief (&lt;£100k RV)</b>			
42. Forecast of relief to be provided in 2018-19	-18,000	0	-18,000
43. Forecast of discretionary reliefs funded through S31 grant to be provided in 2018-19 (Sum of lines 38 to 42)	-127,909	0	
44. Changes as a result of estimated growth/decline in Section 31 discretionary relief (+ = decline, - = increase)	0	0	
<b>45. Total forecast of discretionary reliefs funded through S31 grant to be provided in 2018-19</b>	<b>-127,909</b>	<b>0</b>	<b>-127,909</b>
<b>NET RATES PAYABLE</b>			
46. Forecast of net rates payable by rate payers after taking account of transitional adjustments, unoccupied property relief, mandatory and discretionary reliefs	£ 35,356,386	£ 0	£ 35,356,386

Checked by Chief Financial / Section 151 Officer : \_\_\_\_\_

**PROVISIONAL NATIONAL NON-DOMESTIC RATES RETURN - NNDR1**  
**2018-19**

All figures must be entered in whole £

If you are content with your answers please return this form to DCLG as soon as possible

Ver 1

**Local Authority : Tamworth**

**PART 3: COLLECTABLE RATES AND DISREGARDED AMOUNTS**

**You should complete column 1 only**

	Column 1	Column 2	Column 3
	BA Area (exc. Designated areas) <b>Complete this column</b>	Designated Areas	TOTAL (All BA Area) <b>Do not complete this column</b>
	£	£	£
<b>NET RATES PAYABLE</b>			
1. Sum payable by rate payers after taking account of transitional adjustments, empty property rate, mandatory and discretionary reliefs	35,356,386	0	35,356,386
<b>(LESS) LOSSES</b>			
2. Estimated bad debts in respect of 2018-19 rates payable	-141,426	0	-141,426
3. Estimated repayments in respect of 2018-19 rates payable	-1,684,798	0	-1,684,798
<b>COLLECTABLE RATES</b>			
4. Net Rates payable less losses	33,530,162	0	33,530,162
<b>DISREGARDED AMOUNTS</b>			
5. Renewable Energy	0	0	0
6. Transitional Protection Payment		0	
7. Baseline		0	
<b>DISREGARDED AMOUNTS</b>			
8. Total Disregarded Amounts		0	0
<b>DESIGNATED AREAS IN 100% PILOT AREAS</b>			
9. Designated Areas Qualifying Relief	0	0	0
<b>DEDUCTIONS FROM CENTRAL SHARE</b>			
10. Designated Areas Qualifying Relief	0	0	0
<b>Growth Pilot Areas</b>			
11. Net Rates payable for Growth Baseline comparison	0		0
12. Growth Baseline	0		0
13. Additional Growth in 'Growth Pilot' Areas	0		0
Port of Bristol			
14. In respect of Port of Bristol: Not applicable	0		0
<b>DEDUCTIONS FROM CENTRAL SHARE</b>			
15. Total Deductions	0	0	0

Checked by Chief Financial / Section 151 Officer :



**PROVISIONAL NATIONAL NON-DOMESTIC RATES RETURN - NNDR1**  
**2018-19**

All figures must be entered in whole £

If you are content with your answers please return this form to DCLG as soon as possible

Ver 1

**Local Authority : Tamworth**

**PART 4: ESTIMATED COLLECTION FUND BALANCE**

**OPENING BALANCE**

1. Opening Balance (From Collection Fund Statement)	£	£
		812,728

**BUSINESS RATES CREDITS AND CHARGES**

2. Business rates credited and charged to the Collection Fund in 2017-18	33,163,556	
3. Sums written off in excess of the allowance for non-collection	0	
4. Changes to the allowance for non-collection	-91,050	
5. Amounts charged against the provision for appeals following RV list changes	2,146,673	
6. Changes to the provision for appeals	-1,080,398	
<b>7. Total business rates credits and charges (Total lines 2 to 6)</b>		34,138,781

**OTHER RATES RETENTION SCHEME CREDITS**

8. Transitional protection payments received, or to be received in 2017-18	0	
9. Transfers/payments to the Collection Fund for end-year reconciliations	0	
10. Transfers/payments into the Collection Fund in 2017-18 in respect of a previous year's deficit	0	
<b>11. Total Other Credits (Total lines 8 to 10)</b>		0

**OTHER RATES RETENTION SCHEME CHARGES**

12. Transitional protection payments made, or to be made, in 2017-18	-1,437,610	
13. Payments made, or to be made, to the Secretary of State in respect of the central share in 2017-18	-16,566,688	
14. Payments made, or to be made to, major precepting authorities in respect of business rates income in 2017-18	-3,313,338	
15. Transfers made, or to be made, to the billing authority's General Fund in respect of business rates income in 2017-18	-13,253,351	
16. Transfers made, or to be made, to the billing authority's General Fund; and payments made, or to be made, to a precepting authority in respect of disregarded amounts in 2017-18	-91,080	
17. Transfers/payments from the Collection Fund for end-year reconciliations	0	
18. Transfers/payments made from the Collection Fund in 2017-18 in respect of a previous year's surplus	-845,281	
<b>19. Total Other Charges (Total lines 12 to 18)</b>		-35,507,348

**ESTIMATED SURPLUS/(DEFICIT) ON COLLECTION FUND IN RESPECT OF FINANCIAL YEAR 2017-18 - Surplus (positive), Deficit (Negative)**

20. Opening balance plus total credits, less total charges (Total lines 1, 7, 11 & 19)		£
		-555,839

Checked by Chief Financial / Section 151 Officer :

**SUPPLEMENTARY INFORMATION ON HEREDITAMENTS BEING GRANTED RELIEF FROM NATIONAL NON-DOMESTIC RATES AND THE AMOUNT OF RELIEF GRANTED**

Please complete the following questions on hereditaments that were being granted relief from national non-domestic rates and the amount of relief granted

If you have any queries on completing the form please contact  
Dennis Herbert by email to [nndr.statistics@communities.gsi.gov.uk](mailto:nndr.statistics@communities.gsi.gov.uk)

The completed form must be returned to [nndr.statistics@communities.gsi.gov.uk](mailto:nndr.statistics@communities.gsi.gov.uk)  
no later than 31 JANUARY 2018

Authority Name	Tamworth
E-code	E3439
Contact name	Michael Buckland
Contact number	01827 709523
Contact e-mail	michael-buckland@tamworth.gov.uk

Ver 1

**PART 1 : NUMBERS OF HEREDITAMENTS THAT WERE BEING GRANTED RELIEF AS AT 31 DECEMBER 2017**

Number of hereditaments that were being granted relief as at 31 December 2017*
--

**MANDATORY RELIEF**

a. Number of hereditaments that were being granted charitable relief as at 31 December 2017*	76
b. Number of hereditaments that were being granted Community Amateur Sports Clubs relief as at 31 December 2017*	4
c. Number of hereditaments that were being granted rural general stores, post offices, public houses, petrol filling stations and food shops relief as at 31 December 2017*	0
d. Number of hereditaments that were being granted partly occupied premises relief as at 31 December 2017*	0
e. Number of hereditaments that were being granted empty property relief as at 31 December 2017* of which:	119
i. those that are classed as "industrial property" above the exemption threshold	15
ii. those that have "listed building status"	29
iii. those that are "Community Amateur Sports Clubs"	0
iv. those that are "charities"	2
v. those where the hereditament is empty and not included in categories i to iv	59
vi. those that are classed as "non-industrial" above the exemption threshold	14

**DISCRETIONARY RELIEF**

f. Number of hereditaments that were being granted charitable relief as at 31 December 2017*	19
g. Number of hereditaments that were being granted non-profit making bodies' relief as at 31 December 2017*	1
h. Number of hereditaments that were being granted Community Amateur Sports Clubs relief as at 31 December 2017*	2
i. Number of hereditaments that were being granted rural shops, post offices, public houses, petrol filling stations and food shops relief as at 31 December 2017*	0
j. Number of hereditaments that were being granted other small rural businesses relief as at 31 December 2017*	0
k. Number of hereditaments within Enterprise Zones being granted discounts as at 31 December 2017*	0
l. Number of hereditaments subject to a S47 local discount as at 31 December 2017*	0

**DISCRETIONARY RELIEF FUNDED THROUGH SECTION 31 GRANT**

m. Number of hereditaments receiving "New Empty" relief - Not applicable in 2018-19	0
n. Number of hereditaments receiving "Long-term Empty" relief - Not applicable in 2018-19	0
o. Number of hereditaments receiving Rural Rate Relief as at 31 December 2017	0
p. Number of hereditaments receiving Local Newspaper Relief as at 31 December 2017	0
q. Number of hereditaments receiving Supporting Small Business Relief as at 31 December 2017	4
r. Number of hereditaments receiving "Discretionary Scheme" relief as at 31 December 2017*	100
s. Number of hereditaments receiving "Pub" relief as at 31 December 2017*	18

**SMALL BUSINESS RATE RELIEF**

t. Number of hereditaments contributing to the small business rate relief scheme by paying the additional supplement as at 31 December 2017*	564
u. Number of hereditaments that receive a discount from the small business rate relief scheme as at 31 December 2017*	687
of which:	
i. Hereditaments with a rateable value between £0 and £12,000 receiving the maximum discount	655
ii. Hereditaments with a rateable value between £12,001 and £15,000 receiving the discount on a sliding scale	32
v. Number of hereditaments that pay only the small business rate multiplier and are not granted a discount as at 31 December 2017*	858

\* The data should be as at 31 December 2017 or as soon as possible after that date.

**PART 2 : ESTIMATED VALUE OF RELIEF TO BE GRANTED IN 2018-19**

Amount of relief to be granted in 2018-19 (£)

**EMPTY PROPERTY RELIEF**

a. Estimated value of empty property relief to be granted in 2018-19

-1,366,442

of which:

i. Relief to be given - industrial property above the exemption threshold

-919,413

ii. Relief to be given - listed building status

-186,265

iii. Relief to be given - Community Amateur Sports Clubs

0

iv. Relief to be given - charities

-12,030

v. Relief to be given where the hereditament is empty and is not included in categories i to iv

-190,789

vi. Relief to be given - "non-industrial" above the exemption threshold

-57,945

**SMALL BUSINESS RATE RELIEF**

b. The cost of small business rate relief for properties within the billing authority area

-2,057,274

of which:

i. Hereditaments with a rateable value between £0 and £12,000 that will receive the full discount

-1,927,419

ii. Hereditaments with a rateable value between £12,001 and £15,000 that will receive the discount on a sliding scale

-129,855

**DATE OF LATEST INFORMATION**

Date of latest information taken into account when calculating the figures on the supplementary form

31/12/2017

Notes :



# NATIONAL NON-DOMESTIC RATES RETURN - NNDR1

2018-19

## Validation Checks

Local authority : Tamworth E3439  
 Local authority contact name : Michael Buckland  
 Local authority contact number : 01827 709523  
 Local authority contact email address : michael-buckland@tamworth.gov.uk

This sheet automatically highlights any validation queries and provides space for your explanations  
 The note NNDR1 Validation Checks 2018-19 provides further details on the validations we carry out. Please consult this when completing this validation sheet

Test	Data		Change		Parameters			Please comment below where required	
	VOA data	2018-19	Actual	%	Actual	%			
1	Check total RV	79,212,000	82,080,700	2,868,700	4%	0	10%	OK	
<b>Mandatory Reliefs</b>									
		<b>2017-18</b>	<b>2018-19</b>	<b>Actual</b>	<b>%</b>	<b>Actual</b>	<b>%</b>		
2	Cost SBR relief	-1,668,527	-2,057,274	388,747	23%	500,000	10%	OK	
3	Additional yield to finance SBRR	809,778	828,025	18,247	2%	250,000	10%	OK	
4	Net cost of SBRR	-858,749	-1,229,249	370,500	43%	250,000	10%	Comment made	Property splits (e.g. due to Mazars) resulting in more properties with RV<£51k & more SBRR recipients
5	Cost of Charity relief	-1,339,189	-1,325,739	13,450	1%	0	20%	OK	
6	Cost of CASC relief	-44,991	-43,187	1,804	4%	25,000	20%	OK	
7	Cost of Rural relief	0	0	0	0%	5,000	15%	OK	
8	Cost of Partly Occupied relief	-42,500	-42,500	0	0%	250,000	20%	OK	
9	Cost of Empty property relief	-1,131,771	-1,366,442	234,671	21%	500,000	25%	OK	
<b>Discretionary Reliefs</b>									
		<b>2017-18</b>	<b>2018-19</b>	<b>Actual</b>	<b>%</b>	<b>Actual</b>	<b>%</b>		
10	Cost of Charity relief	-21,274	-19,757	1,517	7%	0	25%	OK	
11	Cost of non-profit bodies' relief	-2,185	-2,190	5	0%	50,000	25%	OK	
12	Cost of CASC Relief	-4,589	-1,029	3,560	78%	5,000	25%	OK	
13	Cost of rural shop relief	0	0	0	0%	5,000	25%	OK	
14	Cost of other rural relief	0	0	0	0%	5,000	25%	OK	
15	Cost of other discretionary relief	0	0	0	0%	50,000	25%	OK	
16	Class A hereditaments	0	0	0	0%	0	25%	OK	
17	Class B hereditaments	0	0	0	0%	0	25%	OK	
18	Net rates payable	35,800,100	35,356,386	443,714	1%	0	5%	OK	
<b>Other checks</b>									
		<b>2017-18</b>	<b>2018-19</b>	<b>Actual</b>	<b>%</b>	<b>Actual</b>	<b>%</b>		
19	Appeals provision (Part 3 Line 3)	-1,109,803	-1,684,798	574,995	52%	0	10%	Comment made	Amendments to forecast by 3rd party source having had more time to analyse potential losses
20	Zero in surplus / deficit		-555,839	n/a	n/a	0	n/a	OK	

Number where comments are outstanding 0

Please provide any further comments below

# NATIONAL NON-DOMESTIC RATES RETURN - NNDR1

2018-19

## Supplementary data - validation checks

Ver 1.0

Local authority : Tamworth E3439  
 Local authority contact name : Michael Buckland  
 Local authority contact number : 01827 709523  
 Local authority contact email address : michael-buckland@tamworth.gov.uk

This sheet automatically highlights any validation queries and provides space for your explanations  
 The note NNDR1 Validation Checks 2018-19 provides further details on the validations we carry out. Please consult this when completing this validation sheet

Test	Data		Change		Parameters				Please comment below where required
	2017-18	2018-19	Actual	%	Actual	%			
<b>Mandatory Reliefs</b>									
1	Charity relief	88	76	-12	-14%	25	10%	OK	
2	CASC relief	4	4	0	0%	10	0%	OK	
3	Rural shop relief	0	0	0	0%	10	0%	OK	
4	Partly Occupied relief	0	0	0	0%	10	0%	OK	
5	Empty relief	79	119	40	51%	100	30%	OK	

<b>Discretionary Reliefs</b>									
6	Charity relief	29	19	-10	-34%	40	10%	OK	
7	Non-profit bodies' relief	1	1	0	0%	20	0%	OK	
8	CASC Relief	4	2	-2	-50%	10	0%	OK	
9	Rural shop relief	0	0	0	0%	10	0%	OK	
10	Other rural relief	0	0	0	0%	10	0%	OK	
11	Enterprise granted relief	0	0	0	0%	10	0%	OK	
12	Local discount relief	0	0	0	0%	10	0%	OK	
13	SBBR - contributing	511	564	53	10%	100	10%	OK	
14	SBBR - getting a discount	612	687	75	12%	100	10%	OK	
15	SBBR - RV between £0 & £12k	591	655	64	11%	100	10%	OK	
16	SBBR - RV between £12k & £15k	21	32	11	52%	100	10%	OK	
17	SBBR - just lower multiplier	928	858	-70	-8%	100	10%	OK	

Number of hereditaments		Total Hereds	Hereds included in lines 13, 14 & 17 above						
18	Number hereditaments in tests 13, 14 & 17 above compared to total number of hereditaments	2,030	2,109	79	4%	25	5%	OK	

Number where comments are outstanding 0

Please provide any further comments below