

NON-CONFIDENTIAL  
BOROUGH OF TAMWORTH



# CABINET

Date 20<sup>th</sup> January 2022

Thursday, 20th January, 2022, 6.00 pm in Council Chamber, Marmion House,  
Lichfield Street, Tamworth, B79 7BZ

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## SUPPLEMENT – ADDITIONAL DOCUMENTS

Further to the Agenda and Papers for the above meeting, previously circulated, please find attached the following further information, which was not available when the agenda was issued:

### Agenda No. Item

7. **Business Rates Income Forecast 2022/23** (Pages 3 - 26)  
*(Portfolio Holder for Finance and Customer Services)*

Yours faithfully

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

**Chief Executive**

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To Councillors: J Oates, R Pritchard, M Bailey, S Doyle and A Farrell.

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20 January 2022

**REPORT OF THE PORTFOLIO HOLDER FOR FINANCE AND CUSTOMER SERVICES**  
**BUSINESS RATES INCOME FORECAST 2022/23**

**Exempt Information**

None

**Purpose**

To report to and seek endorsement from Members on the Business Rates income forecast for 2022/23.

**Recommendations**

1. Members approve the Business Rates income forecast for 2022/23 and subsequent NNDR1 form for submission to MHCLG by 31 January 2022, in line with the scheme of delegation.
2. Should material amendments be required to the forecast NNDR1, Cabinet authorise the Executive Director Finance, 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 Levelling Up, Housing and Communities (DLUHC) 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 DLUHC.

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

- 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;
- Its introduction in 2013 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
- The payment of new burdens (Section 31) Grants in line with projected estimates.
- The ongoing effects of the global pandemic on local businesses and ultimately the Councils finances.

For 2022/23, the NNDR1 has been completed and continues to be mindful of the latest national revaluation and the changes implemented to the appeals process at that time known as check, challenge, appeal. It also follows that the risk of appeals increases substantially due to the current economic climate and the effects of covid 19.

The estimates included in the NNDR1 form for 2022/23 (as attached at **Appendix A** for Members' information) have been prepared on the basis of instructions & guidance from DLUHC informed by local conditions. However, there continues to be some uncertainties and risks around the methodology used in preparing the forecast return – specifically the treatment of:

- Forecast levels of growth/decline in business rates and voids;
- 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 and Retail Relief arising from the Government response to the pandemic) to inform the projected business rates levels for 2022/23 and future years.

As part of the recent Spending Review, no announcement was made about the government's plans for funding reform or a reset of the Business Rates Retention (BRR) system, both of which were originally expected to be implemented in 2019/20, but which have been delayed a number of times.

The 2022/23 local government finance settlement has now been published, for one year only and is based on the Spending Review 2021 (SR21) funding levels. This is the first time since 2015 that, in the context of a multi-year Spending Review, the government has only provided local authorities with a single-year settlement.

No detailed announcements are made on funding reform, though the following statement is made:

*Government is committed to ensuring that funding allocations for councils are based on an up-to-date assessment of their needs and resources. The data used to assess this has not been updated in a number of years, dating from 2013-14 to a large degree, and even as far back as 2000. Over the coming months, we will work closely with the sector and other stakeholders to update this and to look at the challenges and opportunities facing the sector before consulting on any potential changes.*

*As part of this we will look at options to support local authorities through transitional protection. Councils should note the one-off 2022/23 Services Grant provided in the Local Government Finance Settlement in 2022/23 will be excluded from potential transitional protections.*

*While this means the Council will be able to retain its business rate growth for 2022/23, it also means that the uncertainty continues and potentially the Council still faces losing this growth from 2023/24 as, over the coming months, the Government have stated that they will work with the sector before consulting on funding reform.*

The Government originally declared an intention to allow councils to retain 100% of Business Rates in 2015, but this was watered down in 2017 when it announced plans for a 75% retention regime. This was then postponed in 2019 and again in 2020. It now appears that Government are reluctant to move in this direction as they feel it works against the process of redistributing money to those who need it most, particularly in the wake of Covid. They are now exploring what headroom they have for a redistribution of funding to better reflect the

additional needs and responsibilities that local government has in those areas where they do not for whatever reason have the same resilient Council Tax base, or the same level of Business Rates upon which to draw.

In addition the Government has concluded its fundamental review of Business Rates in England. It reaffirms the importance of Business Rates and its central role in the tax system. The tax is therefore retained but will be reformed to make it “fairer and timelier”. The reforms include more frequent revaluations as well as new discounts and reliefs. The Government is still weighing up the pros and cons of introducing an online sales tax (OST) and has confirmed that a separate consultation on this will be published soon.

Headline changes set out include:

- Revaluations will now take place every three years, rather than every five years. This will start from the April 2023 revaluation. Whilst there was widespread support for having a shorter Antecedent Valuation Date (or ‘AVD’ – which is the period between the revaluation date and the date at which market rental values are assessed), this will remain as two years for the time being, such that the AVD for the 2023 revaluation is April 2021. Both the length of the AVD and the periodicity of revaluations may be shortened further in future, signalling a trend towards Business Rates responding more quickly to fluctuating market and economic trends;
- The planned increase in the multiplier next year is cancelled. Instead, the multiplier will be frozen at the 2021/22 level;
- A 50 percent discount for small retail, hospitality and leisure businesses will be implemented - up to a maximum of £110,000 for 2022/23. This discount takes effect immediately which will be particularly welcome news for smaller businesses still feeling the impact of the pandemic as well as increasing competition from online retailers.
- Changes to the way relief is applied for investments in renewable energy and storage, with new investment relief for green technologies like solar panels applying from 2023 to 2035, regardless of whether the installations are for a business’s own use or for onward sale;
- In order to avoid disincentivising investments in property, the Government is introducing a 100 percent improvement relief for property improvements for one year e.g. an office adding new air conditioning. This will start in 2023 and continue until a review in 2028;
- The Government has pledged £0.5 billion additional funding for the Valuation Office Agency (VOA) – to cover the additional resourcing needs arising from the increased frequency of valuations, a move towards digitalisation of Business Rates and increased transparency and guidance around the approach to valuations by the VOA; and
- Backward looking appeals of past revaluations will transition to being limited to the ‘life of the list’ from 2026 i.e. from 2026 the end of each list will be set as the statutory deadline for the VOA to resolve challenges.

It is therefore recommended that should material amendments be required to the forecast NNDR1 prior to the statutory deadline of 31st January then these be delegated to the Executive Director Finance 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 2021 to date is **£20,554.70**.

## 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 2022/23.

Four key issues in completing the forecast are:

1. the level of appeals estimated to be repayable in 2022/23;
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 / Budgeted	Variance
	January 2022 2022/23		
Collectable	£33,216,497	£37,211,453	£3,994,956
Cost of Collection	(£85,715)	(£85,715)	-
Estimated yield	£33,130,782	£37,125,738	£3,994,956
Authority Retained share	£13,252,313	£14,918,867	£1,666,554
Less: Tariff	(£10,405,841)	(£10,405,841)	-
<b>Total</b>	£2,846,472	£4,513,026	£1,666,554
Less: Authority Baseline	(£2,338,506)	(£2,338,506)	-
<b>Total Growth</b>	£507,966	£2,174,520	£1,666,554
<b>Section 31 Grants</b>			
SBRR	£868,602	-	(£868,602)
Other S31 Grants	£1,148,720	-	(£1,148,720)
50% Levy payable	(£1,262,644)	(£1,087,260)	£175,384
Add: Baseline	£2,338,506	£2,338,506	-
Total	£3,601,150	£3,425,766	(£175,384)
Draft MTFS assumption	£3,425,766	£3,425,766	-
<b>(Addition) / reduction in funding level</b>	(£175,384)		

The estimated net yield of £13,252,313 retained by the Council (after the Preceptors and Central Share) is held within the Collection Fund. This is reduced by the tariff payable of £10,405,841 in 2022/23 and the 50% levy on business rates in excess of the Government assessed baseline.

A net increase in funding of £175,384 is reported when compared to the Draft MTFS forecast.

Increased S.31 Grant income of £2,017,322 is reported (due to the inclusion of the announced reliefs which serve to reduce business rates collectable by £1,666,554 offset by the increased S.31 grant income), subject to an increased levy payment of £175,384.

A deficit of £3,652,635 is reported for 2021/22 (before the reduction relating to the continuation of the 3 year spreading of the 2020/21 deficit of £652,098 to be paid in 2023/24). This will be reduced by additional section 31 grant (received in the General Fund) for the extended retail relief in 2021/22 due to the pandemic, but will need to be transferred to reserve and released during 2021/22 in line with Collection Fund accounting practice.

In addition, due to the pandemic, the Council is required by regulation to spread the deficit over 3 years (net of the additional section 31 grant income) – as follows:

<b>Local Government Share of Deficit after Section 31 grants</b>	<b>Budget 2021/22</b>	<b>Budget 2022/23</b>	<b>Budget 2023/24</b>
<u>Transfer Estimated Balance</u>			
SCC share of Estimated Surplus	£1,599,749	£270,048	£58,689
Staffordshire Fire share of Estimated Surplus	£178,430	£30,005	£6,521
TBC Share of Estimated Surplus	£7,137,191	£1,200,215	£260,839
<b>Sub Total</b>	<b>£8,915,370</b>	<b>£1,500,268</b>	<b>£326,049</b>
<u>Section 31 Grants for additional Business Rate Reliefs</u>			
SCC share	(£1,541,060)	(£211,359)	
Staffordshire Fire	(£171,909)	(£23,484)	
TBC Share	(£6,876,352)	(£939,376)	
<b>Sub Total</b>	<b>(£8,589,321)</b>	<b>(£1,174,219)</b>	<b>-</b>
<u>Estimated Balance after Section 31 grants</u>			
SCC share	£58,689	£58,689	£58,689
Staffordshire Fire	£6,521	£6,521	£6,521
TBC Share	£260,839	£260,839	£260,839
<b>Sub Total</b>	<b>£326,049</b>	<b>£326,049</b>	<b>£326,049</b>

This deficit will also be included within the updated MTFS report in February 2022.

## 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 DLUHC 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.

As part of the recent Spending Review, no announcement was made about the government's plans for funding reform or a reset of the Business Rates Retention (BRR) system, both of which were originally expected to be implemented in 2019/20, but which have been delayed a number of times.

The 2022/23 local government finance settlement has now been published, for one year only and is based on the Spending Review 2021 (SR21) funding levels. This is the first time since 2015 that, in the context of a multi-year Spending Review, the government has only provided local authorities with a single-year settlement.

No detailed announcements were made on funding reform. 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;
- Delayed developments due to the pandemic;
- Changes in entitlement to reliefs and reliefs available;
- Action taken by property owners/occupiers to avoid full liability and maximise Relief particularly empty property, charitable relief and properties remaining empty on insolvency;
- 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 2022/23 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 will be undertaken in 2022 – reflecting the economic climate and new legislation. This will be closely monitored during the year.	Medium

The Non-Domestic (Rates Retention) Regulations 2013 and the Department for Communities and Local Government – National Non-Domestic Rates Return 1 (NNDR1 2022/23) requires Cabinet approval of the tax base by 31 January 2022.

**Equalities Implications**

None

**Sustainability Implications**



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

## **Background Information**

### **Report Author**

Michael Buckland –Interim Head of Revenues and Benefits 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 2022/23.**

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Department for Levelling Up,  
Housing & Communities

## **NATIONAL NON-DOMESTIC RATES RETURN** **NNDR1 2022-23**

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

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

Forms should be returned to the Department for Levelling Up, Housing and Communities by Monday 31 January 2022

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

Please remember that a copy of this form, certified 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. **Please do not overwrite the formula.**



\* White background, blue border - actual data entered by the Department for Levelling Up, Housing and Communities 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 2021-22 and, if the change in number or percentage terms is higher or lower than we would normally expect, you are asked to provide an explanation for the change in the box provided.

For further details on the types of checks we do see *Validation notes for NNDR1 2022-23*.

### **Submitting the Form**

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

7. The form should be sent by your Chief Financial / Section 151 Officer. The email should include the officer's electronic signature and the following statement:

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.

8. A copy of the form must 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.gov.uk](mailto:nndr.statistics@communities.gov.uk)

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

**2022-23**

Please e-mail with certification to: [ndr.statistics@communities.gov.uk](mailto:ndr.statistics@communities.gov.uk) by no later than 31 January 2022.

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

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

Select your local authority's name from this list:

Swale
Swindon UA
Tameside
Tamworth
Tandridge
Teignbridge

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 1.0

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

This section of the form uses entries from other parts to calculate the forecast net business rates income for the authority in 2022-23. Note that you still need to enter data for line 5 and line 9a, but otherwise it is all calculated. Also please note that Parts 1B and 1C are below.

**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 **33,216,497**

**TRANSITIONAL PROTECTION PAYMENTS**

Not applicable in 2022-23 due to expired transitional scheme

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

3. Sums due from the authority **0**

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

4. Cost of collection formula **85,715**

5. Legal costs **0**

6. Allowance for cost of collection **85,715**

**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:

9a. sums retained by billing authority **0**

9b. sums retained by major precepting authority **0**

10. Amounts retained in respect of Shale Oil and Gas Sites Schemes (see Note C) **0**

**NON-DOMESTIC RATING INCOME**

11. Line 1 plus line 2, minus lines 3, 6 to 9 and 10 **33,130,782**

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

**2022-23**

Please e-mail with certification to: [ndr.statistics@communities.gov.uk](mailto:ndr.statistics@communities.gov.uk) by no later than 31 January 2022.

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

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

Local Authority : Tamworth

Ver 1.0

**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 **2022-23** 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 Police, Fire and Rescue and Crime	Column 5 Total
	£	£	£	£	£
<b>Retained NDR shares</b>					
12. % of non-domestic rating income to be allocated to each authority in 2022-23	50%	40%	9%	1%	100%
<b>Non-Domestic Rating Income for 2022-23</b>					
13. Non-domestic rating income from rates retention scheme	16,565,391	13,252,313	2,981,770	331,308	33,130,782
14.(less) deductions from central share	0				0
15 <b>TOTAL:</b>	16,565,391	13,252,313	2,981,770	331,308	33,130,782
<b>Other Income for 2022-23</b>					
16. add: cost of collection allowance		85,715			85,715
17. add: amounts retained in respect of Designated Areas		0			0
18. add: amounts retained in respect of renewable energy schemes		0	0		0
19. add: amounts retained in respect of Shale oil and gas sites schemes		0	0	0	0
20. add: qualifying relief in Designated Areas		0	0	0	0
21. add: City of London Offset		0			0
22. add: in respect of Port of Bristol hereditament		0			0
<b>Estimated Surplus/Deficit on Collection Fund</b>					
23. Surplus/Deficit at end of 2021-22 (+ive = surplus, -ive = deficit) (including adjustment for three year spread)	-1,500,269	-1,200,215	-270,048	-30,005	-3,000,537
<b>TOTAL FOR THE YEAR</b>					
24. Total amount due to authorities	15,065,123	12,137,813	2,711,722	301,303	30,215,960

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

**2022-23**

Please e-mail with certification to: [nldr.statistics@communities.gov.uk](mailto:nldr.statistics@communities.gov.uk) by no later than 31 January 2022.

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

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

Local Authority : Tamworth

Ver 1.0

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

**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, 2020 and 2021 spending reviews, and 2017 (March and November), 2018 (October) and 2021 (October) Budgets*

Adjustment Factor: 1.1	Column 2 Tamworth	Column 3 Staffordshire County Council	Column 4 Staffordshire Police, Fire and Rescue and Crime	Column 5 Total
	£	£	£	£
<b>Multiplier Cap</b>				
25. Cost of cap on 2014-15, 2015-16 and post-2018-19 and freezing of 2021-22 and 2022-23 small business rates multipliers	1,354,445	304,750	33,861	1,693,056
<b>Small Business Rate Relief</b>				
26. Cost of doubling SBRR & threshold changes for 2022-23	816,944	183,812	20,424	1,021,180
26a. Additional compensation for loss of supplementary multiplier income	51,658	11,623	1,291	64,572
27. Cost to authorities of maintaining relief on "first" property	0	0	0	0
<b>Rural Rate Relief</b>				
28. Cost to authorities of providing 100% rural rate relief	0	0	0	0
<b>2022/23 Transitional Relief and Supporting Small Business Scheme</b>				
29. Cost to authorities of providing relief	6,574	1,479	164	8,217
<b>Designated Areas qualifying relief in 100% business rates retention areas</b>				
30. Cost to authorities of providing relief	0	0	0	0
<b>Local newspaper relief</b>				
31. Cost to authorities of providing relief	0	0	0	0
<b>Public lavatories relief</b>				
32. Cost to authorities of providing relief	1	0	0	1
<b>Retail, Hospitality and Leisure relief</b>				
33. Cost to authorities of providing relief	851,224	191,525	21,281	1,064,030
<b>Freeports relief</b>				
34. Cost to authorities of providing relief	0	0	0	0
<b>TOTAL FOR THE YEAR</b>				
35. Amount of Section 31 grant due to authorities to compensate for reliefs	3,080,846	693,189	77,021	3,851,056

**NB** To determine the amount of S31 grant due to it, the authority will have to add / deduct from the amount shown in line 35, a sum to reflect the adjustment to tariffs / top-ups in respect of the multiplier cap (See notes for Line 35)

This completed Excel form should be e-mailed to [nldr.statistics@communities.gov.uk](mailto:nldr.statistics@communities.gov.uk) and any relevant precepting authorities by the Chief Financial / Section 151 Officer. The email should include the officer's electronic signature and the following statement:

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.

**NATIONAL NON-DOMESTIC RATES RETURN - NNDR1**  
**2022-23**

All figures must be entered in whole £

Note that any reliefs for the year 2022/23 announced after this form has gone out will be covered by future supplementary data collections

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

Ver 1.0

**Local Authority : Tamworth**

**PART 2: RELIEFS AND NET RATES PAYABLE**

This section of the form is for you to enter the gross rates value and the amount of various business rates reliefs forecast for 2022-23. This will then calculate the forecast net rates payable. These values also populate the section 31 payment calculations in Part 1.

**You should complete column 1 only**

	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>
	£		£
<b>GROSS RATES PAYABLE</b> (All data should be entered as +ve unless specified otherwise) - see Note E			
1. Rateable Value at <input type="text" value="05/01/2022"/>	<input type="text" value="80,003,337"/>	<input type="text"/>	<input type="text" value="80,003,337"/>
2. Small business rating multiplier for 2022-23 (pence) <input type="text" value="49.9"/>			
3. Gross rates 2022-23 (RV x multiplier)	<input type="text" value="39,921,665"/>	<input type="text"/>	
4. Estimated growth/decline in gross rates (+ = increase, - = decrease)	<input type="text" value="1,087,500"/>	<input type="text"/>	
5. Forecast gross rates payable in 2022-23	<input type="text" value="41,009,165"/>	<input type="text"/>	<input type="text" value="41,009,165"/>
<b>TRANSITIONAL ARRANGEMENTS (See Note F)</b>	<b>Not applicable in 2022-23 due to expired transitional scheme</b>		
6. Revenue foregone because increases in rates have been deferred (Show as -ve)	<input type="text" value="0"/>	<input type="text"/>	<input type="text" value="0"/>
7. Additional income received because reductions in rates have been deferred (Show as +ve)	<input type="text" value="0"/>	<input type="text"/>	<input type="text" value="0"/>
8. Net cost of transitional arrangements	<input type="text" value="0"/>	<input type="text"/>	
9. Changes as a result of estimated growth / decline in cost of transitional arrangements (+ = decline, - = increase)	<input type="text" value="0"/>	<input type="text"/>	
10. Forecast net cost of transitional arrangements	<input type="text" value="0"/>	<input type="text"/>	<input type="text" value="0"/>
<b>TRANSITIONAL PROTECTION PAYMENTS (See Note F(a))</b>			
11. Sum due to/(from) authority	<input type="text" value="0"/>	<input type="text"/>	<input type="text" value="0"/>

**NATIONAL NON-DOMESTIC RATES RETURN - NDR1**  
**2022-23**

All figures must be entered in whole £

Note that any reliefs for the year 2022/23 announced after this form has gone out will be covered by future supplementary data collections

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

Ver 1.0

**Local Authority : Tamworth**

**PART 2: RELIEFS AND NET RATES PAYABLE**

This section of the form is for you to enter the gross rates value and the amount of various business rates reliefs forecast for 2022-23. This will then calculate the forecast net rates payable. These values also populate the section 31 payment calculations in Part 1.

**You should complete column 1 only**

	Column 1 BA Area (exc. Designated areas)	Column 2 Designated areas	Column 3 TOTAL (All BA Area)
<b>MANDATORY RELIEFS (See Note G) (All data should be entered as -ve unless specified otherwise)</b>			
<b>Small Business Rate Relief</b>			
12. Forecast of relief to be provided in 2022-23	-2,613,509		-2,613,509
13. <i>of which:</i> relief on existing properties where a 2nd property is occupied	0		0
14. Additional yield from the small business supplement (Show as +ve)	796,670		796,670
15. Net cost of small business rate relief (line 12 + line 14)	-1,816,839		-1,816,839
<b>Charitable occupation</b>			
16. Forecast of relief to be provided in 2022-23	-1,580,042		-1,580,042
<b>Community Amateur Sports Clubs (CASCs)</b>			
17. Forecast of relief to be provided in 2022-23	-54,989		-54,989
<b>Rural rate relief</b>			
18. Forecast of relief to be provided in 2022-23	0		0
<b>Public Lavatories relief (see note H)</b>			
19. Forecast of relief to be provided in 2022-23	-1		-1
20. Forecast of mandatory reliefs to be provided in 2022-23 (Sum of lines 15 to 19)	-3,451,871		-3,451,871
21. Changes as a result of estimated growth/decline in mandatory relief (+ = decline, - = increase)	-10,500		-10,500
<b>22. Total forecast mandatory reliefs to be provided in 2022-23</b>	<b>-3,462,371</b>		<b>-3,462,371</b>
<b>UNOCCUPIED PROPERTY (See Note J) (All data should be entered as -ve unless specified otherwise)</b>			
<b>Partially occupied hereditaments</b>			
23. Forecast of 'relief' to be provided in 2022-23	-42,500		-42,500
<b>Empty premises</b>			
24. Forecast of 'relief' to be provided in 2022-23	-905,483		-905,483
25. Forecast of unoccupied property 'relief' to be provided in 2022-23 (Line 23 + line 24)	-947,983		-947,983
26. Changes as a result of estimated growth/decline in unoccupied property 'relief' (+ = decline, - = increase)	-381,000		-381,000
<b>27. Total forecast unoccupied property 'relief' to be provided in 2022-23</b>	<b>-1,328,983</b>		<b>-1,328,983</b>



**NATIONAL NON-DOMESTIC RATES RETURN - NDR1**  
**2022-23**

All figures must be entered in whole £

Note that any reliefs for the year 2022/23 announced after this form has gone out will be covered by future supplementary data collections

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

Ver 1.0

**Local Authority : Tamworth**

**PART 2: RELIEFS AND NET RATES PAYABLE**

This section of the form is for you to enter the gross rates value and the amount of various business rates reliefs forecast for 2022-23. This will then calculate the forecast net rates payable. These values also populate the section 31 payment calculations in Part 1.

**You should complete column 1 only**

	Column 1 BA Area (exc. Designated areas)	Column 2 Designated areas	Column 3 TOTAL (All BA Area)
<b>DISCRETIONARY RELIEFS (See Note K) (All data should be entered as -ve unless specified otherwise)</b>			
<b>Charitable occupation</b>			
28. Forecast of relief to be provided in 2022-23	-15,191		-15,191
<b>Non-profit making bodies</b>			
29. Forecast of relief to be provided in 2022-23	0		0
<b>Community Amateur Sports Clubs (CASCs)</b>			
30. Forecast of relief to be provided in 2022-23	-973		-973
<b>Rural shops etc</b>			
31. Forecast of relief to be provided in 2022-23	0		0
<b>Small rural businesses</b>			
32. Forecast of relief to be provided in 2022-23	0		0
<b>Other ratepayers (refer to guidance for further details)</b>			
33. Forecast of relief to be provided in 2022-23	0		0
<i>of which:</i>	<i>of which:</i>		
34. Relief given to Case A hereditaments			
35. Relief given to Case B hereditaments	0		
36. Relief given to Freeports (see Note L)	0		
37. Forecast of discretionary relief to be provided in 2022-23 (Sum of lines 28 to 33)	-16,164		-16,164
38. Changes as a result of estimated growth/decline in discretionary relief (+ = decline, - = increase)	0		
<b>39. Total forecast discretionary relief to be provided in 2022-23</b>	<b>-16,164</b>		<b>-16,164</b>

**NATIONAL NON-DOMESTIC RATES RETURN - NNDR1**  
**2022-23**

All figures must be entered in whole £

Note that any reliefs for the year 2022/23 announced after this form has gone out will be covered by future supplementary data collections

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

Ver 1.0

**Local Authority : Tamworth**

**PART 2: RELIEFS AND NET RATES PAYABLE**

This section of the form is for you to enter the gross rates value and the amount of various business rates reliefs forecast for 2022-23. This will then calculate the forecast net rates payable. These values also populate the section 31 payment calculations in Part 1.

**You should complete column 1 only**

	Column 1 BA Area (exc. Designated areas)	Column 2 Designated areas	Column 3 TOTAL (All BA Area)
<b>DISCRETIONARY RELIEFS FUNDED THROUGH SECTION 31 GRANT (See Note M) (All data should be entered as -ve unless specified otherwise)</b>			
<b>Rural Rate Relief</b>			
40. Forecast of relief to be provided in 2022-23	0		0
<b>2022/23 Transitional Relief and Supporting Small Business Scheme (see Note F)</b>			
41. Forecast of relief to be provided in 2022-23	-14,910		-14,910
<b>Local newspaper relief</b>			
42. Forecast of relief to be provided in 2022-23	0		0
<b>Retail, Hospitality and Leisure relief</b>			
43. Forecast of relief to be provided in 2022-23	-1,930,730		-1,930,730
44. Forecast of discretionary reliefs funded through S31 grant to be provided in 2022-23 (Sum of lines 40 to 43)	-1,945,640		
45. Changes as a result of estimated growth/decline in Section 31 discretionary relief (+ = decline, - = increase)	0		
46. Total forecast of discretionary reliefs funded through S31 grant to be provided in 2022-23	-1,945,640		-1,945,640
<b>NET RATES PAYABLE</b>			
47. Forecast of net rates payable by rate payers after taking account of transitional adjustments, unoccupied property relief, mandatory and discretionary reliefs	£ 34,256,007		£ 34,256,007

**NATIONAL NON-DOMESTIC RATES RETURN - NNDR1**  
**2022-23**

All figures must be entered in whole £

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

Ver 1.0

**Local Authority : Tamworth**

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

Enter accounting adjustments in this section, which calculations will deduct from the net rates calculated from entries in Part 2.

**You should complete column 1 only**

Column 1

Column 2

Column 3

**BA Area (exc.  
Designated areas)**

**Designated Areas**

**TOTAL  
(All BA Area)**

**Complete this column**

**Do not complete this  
column**

**Do not complete this  
column**

**NET RATES PAYABLE**

1. Sum payable by rate payers after taking account of transitional adjustments, empty property rate, mandatory and discretionary reliefs

£

£

£

**(LESS) LOSSES (Data should be entered as -ive)**

2. Estimated bad debts in respect of 2022-23 rates payable

3. Estimated repayments in respect of 2022-23 rates payable

**COLLECTABLE RATES**

4. Net Rates payable less losses

**DISREGARDED AMOUNTS (Data should be entered as +ive)**

5. Renewable Energy

6. Shale oil and gas sites scheme (see Note C)

7. Transitional Protection Payment

8. Baseline

**DISREGARDED AMOUNTS**

9. Total Disregarded Amounts

**DESIGNATED AREAS IN 100% BRR AUTHORITIES**

10. Designated Areas Qualifying Relief: Not applicable

**DEDUCTIONS FROM CENTRAL SHARE**

11. Designated Areas Qualifying Relief

**Port of Bristol**

12. In respect of Port of Bristol: Not applicable

**DEDUCTIONS FROM CENTRAL SHARE**

13. Total Deductions



**NATIONAL NON-DOMESTIC RATES RETURN - NNDR1**  
**2022-23**

All figures must be entered in whole £

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

Ver 1.0

**Local Authority : Tamworth**

**PART 4: ESTIMATED COLLECTION FUND BALANCE**

This section estimates the collection fund closing balance for the current year (not the forecast year otherwise referred to in this form). Please refer to guidance notes for details. Note that you can edit the blue-bordered cells, but you will be asked to provide a comment explaining why they are changed from the prepopulated figures.

	£	£
<b>OPENING BALANCE</b>		
1. Opening Balance (From Collection Fund Statement)		-20,932,299
<b>BUSINESS RATES CREDITS AND CHARGES</b>		
2. Business rates credited and charged to the Collection Fund in 2021-22 (enter as +ive)	29,170,135	
3. Sums written off in excess of the allowance for non-collection (enter as -ive)	0	
4. Changes to the allowance for non-collection	12,544	
5. Amounts charged against the provision for alteration of lists and appeals following RV list changes (enter as +ive)	1,127,361	
6. Changes to the provision for alteration of lists and appeals	2,382,149	
<b>7. Total business rates credits and charges (Total lines 2 to 6)</b>		32,692,189
<b>OTHER RATES RETENTION SCHEME CREDITS (enter as +ive)</b>		
8. Transitional protection payments received, or to be received in 2021-22	0	
9. Transfers/payments to the Collection Fund for end-year reconciliations	0	
10. Transfers/payments into the Collection Fund in 2021-22 in respect of a previous year's deficit	17,842,978	
<b>11. Total Other Credits (Total lines 8 to 10)</b>		17,842,978
<b>OTHER RATES RETENTION SCHEME CHARGES (enter as -ve)</b>		
12. Transitional protection payments made, or to be made, in 2021-22	-252,376	
13. Payments made, or to be made, to the Secretary of State in respect of the central share in 2021-22	-16,457,769	
14. Payments made, or to be made to, major precepting authorities in respect of business rates income in 2021-22	-3,291,553	
15. Transfers made, or to be made, to the billing authority's General Fund in respect of business rates income in 2021-22	-13,166,215	
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 2021-22	-87,590	
17. Transfers/payments from the Collection Fund for end-year reconciliations	0	
18. Transfers/payments made from the Collection Fund in 2021-22 in respect of a previous year's surplus	0	
<b>19. Total Other Charges (Total lines 12 to 18)</b>		-33,255,503
<b>20. Adjustment for 3 year spread (See Note N)</b>		652,098
<b>ESTIMATED SURPLUS/(DEFICIT) ON COLLECTION FUND IN RESPECT OF FINANCIAL YEAR 2021-22 - Surplus (positive), Deficit (Negative)</b>		
21. Opening balance plus total credits, less total charges, plus adjustment for three year spread (Total lines 1, 7, 11,19 & 20)		-3,000,537

**APPORTIONMENT OF ESTIMATED SURPLUS / DEFICIT**

	Column 1 Central Government	Column 2 Tamworth	Column 3 Staffordshire County Council	Column 4 Staffordshire Police, Fire and Rescue and Crime	Column 5 Total
22. % for distribution of prior year surplus/deficit (i.e. 2020-21)	50%	40%	9%	1%	100%
23. Total prior year surplus (+)/deficit (-)	-1,544,661	-1,235,728	-278,039	-30,893	-3,089,321
of which:					
23a. Amount deferred (to be paid in 2023-24)	-326,049	-260,839	-58,689	-6,521	-652,098
23b. Amount to be paid in 2022-23	-1,218,612	-974,889	-219,350	-24,372	-2,437,223
24. % for distribution of in-year surplus/deficit (i.e. 2021-22)	50%	40%	9%	1%	100%
25. In year surplus (+)/deficit (-)	-281,657	-225,326	-50,698	-5,633	-563,314
<b>26. Total (total lines 23b and 25)</b>	-1,500,269	-1,200,215	-270,048	-30,005	-3,000,537

**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 us with the subject heading 'NDR1 query' by email to [nndr.statistics@communities.gov.uk](mailto:nndr.statistics@communities.gov.uk)

The completed form must be returned to [nndr.statistics@communities.gov.uk](mailto:nndr.statistics@communities.gov.uk) no later than 31 JANUARY 2022

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

Ver 1.0

PART 1 : NUMBERS OF HEREDITAMENTS THAT WERE BEING GRANTED RELIEF AS AT 31 DECEMBER 2021 *	Number of hereditaments that were being granted relief as at 31 December 2021*
<b>MANDATORY RELIEF</b>	
a. Number of hereditaments that were being granted charitable relief as at 31 December 2021*	84
b. Number of hereditaments that were being granted Community Amateur Sports Clubs relief as at 31 December 2021*	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 2021*	0
d. Number of hereditaments that were being granted telecoms relief as at 31 December 2021*	0
e. Number of hereditaments that were due public lavatories relief as at 31 December 2021*	0
f. Number of hereditaments that were being granted partly occupied premises relief as at 31 December 2021*	0
g. Number of hereditaments that were being granted empty property relief as at 31 December 2021* of which:	90
i. those that are classed as "industrial property" above the exemption threshold	4
ii. those that have "listed building status"	25
iii. those that are "Community Amateur Sports Clubs"	0
iv. those that are "charities"	1
v. those where the hereditament is empty and not included in categories i to iv	53
vi. those that are classed as "non-industrial" above the exemption threshold	7
<b>DISCRETIONARY RELIEF</b>	
h. Number of hereditaments that were being granted charitable relief as at 31 December 2021*	13
i. Number of hereditaments that were being granted non-profit making bodies' relief as at 31 December 2021*	0
j. Number of hereditaments that were being granted Community Amateur Sports Clubs relief as at 31 December 2021*	1
k. Number of hereditaments that were being granted rural shops, post offices, public houses, petrol filling stations and food shops relief as at 31 December 2021*	0
l. Number of hereditaments that were being granted other small rural businesses relief as at 31 December 2021*	0
m. Number of hereditaments within Designated Areas being granted discounts as at 31 December 2021*	0
n. Number of hereditaments subject to a S47 local discount as at 31 December 2021*	0
<b>RELIEF FUNDED THROUGH SECTION 31 GRANT</b>	
o. Number of hereditaments receiving Rural Rate Relief as at 31 December 2021*	0
p. Number of hereditaments receiving Local Newspaper Relief as at 31 December 2021*	0
q. Number of hereditaments receiving Supporting Small Business Relief as at 31 December 2021*	3
r. Number of hereditaments that were being granted expanded retail discount as at 31 December 2021*	264
s. Number of hereditaments that were being granted nursery relief as at 31 December 2021*	7
<b>SMALL BUSINESS RATE RELIEF</b>	
t. Number of hereditaments contributing to the small business rate relief scheme by paying the additional supplement as at 31 December 2021*	510
u. Number of hereditaments that receive a discount from the small business rate relief scheme as at 31 December 2021*	825
of which:	
i. Hereditaments with a rateable value between £0 and £12,000 receiving the maximum discount	770
ii. Hereditaments with a rateable value between £12,001 and £15,000 receiving the discount on a sliding scale	55
v. Number of hereditaments that pay only the small business rate multiplier and are not granted a small business rates relief discount as at 31 December 2021*	760

\* The data should be as at 31 December 2021 or as soon as possible after that date.

PART 2 : ESTIMATED VALUE OF RELIEF TO BE GRANTED IN 2022-23 (enter values as -ve)	Amount of relief to be granted in 2022-23 (£)
<b>EMPTY PROPERTY RELIEF</b>	
a. Estimated value of empty property relief to be granted in 2022-23	-905,483
of which:	
<i>i. Relief to be given - industrial property above the exemption threshold</i>	-177,894
<i>ii. Relief to be given - listed building status</i>	-171,085
<i>iii. Relief to be given - Community Amateur Sports Clubs</i>	0
<i>iv. Relief to be given - charities</i>	-3,533
<i>v. Relief to be given where the hereditament is empty and is not included in categories i to iv</i>	-301,528
<i>vi. Relief to be given - "non-industrial" above the exemption threshold</i>	-251,443
<b>SMALL BUSINESS RATE RELIEF</b>	
b. The cost of small business rate relief for properties within the billing authority area	-2,613,509
of which:	
<i>i. Hereditaments with a rateable value between £0 and £12,000 that will receive the full discount</i>	-2,418,889
<i>ii. Hereditaments with a rateable value between £12,001 and £15,000 that will receive the discount on a sliding scale</i>	-194,620
<b>DATE OF LATEST INFORMATION</b>	
Date of latest information taken into account when calculating the figures on the supplementary form	11/01/2022

Notes :

Numbers in part 1 are shown as at 31/12/2021 whereas amounts in part 2 are based on information as at 11/01/2022

**NATIONAL NON-DOMESTIC RATES RETURN - NNDR1**  
**2022-23**  
**Validation Checks**

Ver 1

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 2022-23' provides further details on the validations we carry out. Please consult this when completing this validation sheet

As well as using these to check for errors in data entry, your comments also help us to inform policy colleagues about the causes of patterns in the data, and the extent of the effect of different factors. Therefore, even if the reason for a change in a line seems obvious it is still useful for you to provide comments.

If you click on Column C you can see which line of the form the validation refers to.

Test	Data		Change		Parameters		Please comment below where required		
	VOA data	2022-23	Actual	%	Actual	%			
1	Check total RV	80,962,659	80,003,337	-959,322	-1%	0	2%	OK	
<b>Mandatory Reliefs</b>		<b>2021-22</b>	<b>2022-23</b>	<b>Actual</b>	<b>%</b>	<b>Actual</b>	<b>%</b>		
2	Cost SBR relief	-2,529,583	-2,613,509	83,926	3%	500,000	10%	OK	
3	Additional yield to finance SBRR	800,981	796,670	4,311	1%	50,000	2%	OK	
4	Net cost of SBRR	-1,728,602	-1,816,839	88,237	5%	250,000	20%	OK	
5	Cost of Charity relief	-1,512,347	-1,580,042	67,695	4%	0	15%	OK	
6	Cost of CASC relief	-46,182	-54,989	8,807	19%	20,000	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%	100,000	20%	OK	
9	Cost of Empty property relief	-1,146,293	-905,483	240,810	21%	750,000	25%	OK	
<b>Discretionary Reliefs</b>		<b>2021-22</b>	<b>2022-23</b>	<b>Actual</b>	<b>%</b>	<b>Actual</b>	<b>%</b>		
10	Cost of Charity relief	-18,538	-15,191	3,347	18%	50,000	25%	OK	
11	Cost of non-profit bodies' relief	-2,277	0	2,277	100%	50,000	25%	OK	
12	Cost of CASC Relief	0	-973	973	100%	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%	100,000	25%	OK	
16	Class A hereditaments	0	0	0	0%	25,000	25%	OK	
17	Class B hereditaments	0	0	0	0%	0	25%	OK	
18	Net rates payable	35,838,364	34,256,007	1,582,357	4%	0	5%	OK	
<b>Other checks</b>		<b>2021-22</b>	<b>2022-23</b>	<b>Actual</b>	<b>%</b>	<b>Actual</b>	<b>%</b>		
19	Estimated repayments (Appeals provision)	-2,604,000	-902,486	1,701,514	65%	2,000,000	25%	OK	
20	Zero in surplus / deficit		-3,000,537	n/a	n/a	0	n/a	OK	
		<b>Pre-populated</b>	<b>2022-23 form</b>	<b>Actual</b>		<b>Actual</b>			
21	Collection fund opening balance	-20,932,299	-20,932,299	0		0		OK	

Number where comments are outstanding 0

Please provide any further comments below

Page 24



**NATIONAL NON-DOMESTIC RATES RETURN - NNDR1**

2022-23

Supplementary data - validation checks

1

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

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 The note 'NNDR1 Validation Checks 2022-23' provides further details on the validations we carry out. Please consult this when completing this validation sheet

As well as using these to check for errors in data entry, your comments also help us to inform policy colleagues about the causes of patterns in the data, and the extent of the effect of different factors. Therefore, even if the reason for a change in a line seems obvious it is still useful for you to provide comments.

If you click on Column C you can see which line of the form the validation refers to.

Test	Data		Change		Parameters				
	2021-22	2022-23	Actual	%	Actual	%			
<b>Mandatory Reliefs</b>									
1	Charity relief	83	84	1	1%	20	10%	OK	Please comment below where required
2	CASC relief	4	4	0	0%	5	0%	OK	
3	Rural shop relief	0	0	0	0%	10	0%	OK	
4	Telecoms relief	0	0	0	0%	5	0%	OK	
5	Partly Occupied relief	0	0	0	0%	10	0%	OK	
6	Empty relief	75	90	15	20%	100	30%	OK	
<b>Discretionary Reliefs</b>									
7	Charity relief	15	13	-2	-13%	20	10%	OK	
8	Non-profit bodies' relief	1	0	-1	-100%	20	0%	OK	
9	CASC Relief	0	1	1	100%	5	0%	OK	
10	Rural shop relief	0	0	0	0%	10	0%	OK	
11	Other rural relief	0	0	0	0%	5	0%	OK	
12	Enterprise zone granted relief	0	0	0	0%	10	0%	OK	
13	Local discount relief	0	0	0	0%	20	0%	OK	
<b>SBRR</b>									
14	SBRR - contributing	498	510	12	2%	100	10%	OK	
15	SBRR - getting a discount	799	825	26	3%	100	10%	OK	
16	SBRR - RV between £0 & £12k	748	770	22	3%	100	10%	OK	
17	SBRR - RV between £12k & £15k	51	55	4	8%	50	10%	OK	
18	SBRR - just lower multiplier	795	760	-35	-4%	100	10%	OK	
		<b>Total Hereds</b>	<b>Hereds included in lines 14, 15 &amp; 18 above</b>						
19	Number hereditaments in tests 14, 15 & 18 above compared to total number of hereditaments	2,417	2,095	-322	-13%	25	10%	Comment made	Total Hereds 2021-22 figure seems incorrect- 2021/22 NNDR1 showed 2,092 hereds in lines 15, 16 & 19 in the validation sheet

Page 25

Number where comments are outstanding **0**

Please provide any further comments below

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