

NON-CONFIDENTIAL  
BOROUGH OF TAMWORTH



# CABINET

Date 19<sup>th</sup> January 2023

Thursday, 19th January, 2023, 6.00 pm in Town Hall, Market Street, Tamworth

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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

8. **Business Rates Income Forecast 2023/24** (Pages 3 - 24)  
*(Report of the Portfolio Holder for Finance, Risk and Customer Services)*

Yours faithfully

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

Chief Executive

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

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19 January 2023

**Report of the Portfolio Holder for Finance, Risk and Customer Services****Business Rates Income Forecast 2023/24****Exempt Information**

None

**Purpose**

To report to and seek endorsement from Members on the Business Rates income forecast for 2023/24.

**Recommendations**

1. Members approve the Business Rates income forecast for 2023/24 and subsequent NNDR1 form for submission to MHCLG by 31 January 2023, 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 Business Rates forecasts continue to be an area of financial risk which is heightened by the unknown impacts of global financial events and the legacy of the pandemic on businesses and therefore these estimates could change significantly.

For 2023/24, the NNDR1 has been completed and continues to be mindful of the latest national business rates revaluation (from April 2023) and the changes implemented to the appeals process at that time known as check, challenge, appeal (CCA). It also follows that the risk of appeals increases substantially due to the current economic climate and the effects of the covid 19 pandemic.

From 1 April 2023 a revaluation will update rateable values for non-domestic properties in England and the multiplier in line with evidence from April 2021. There will be a number of initiatives to support ratepayers:

- The business rates multipliers for 2023/2024 will be frozen.
- A new transitional relief scheme limiting the rate at which bills can increase due to the revaluation funded by the Exchequer.
- A more generous Retail, Hospitality and Leisure relief for eligible properties in 2023/2024.
- A Supporting Small Business Scheme to cap bill increases.

DLUHC have confirmed that local authorities will be fully compensated for any loss of income as a result of these Business Rates measures and will receive new burdens funding for administrative and IT costs.

The estimates included in the NNDR1 form for 2023/24 (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 (especially following a national revaluation when CCA levels can increase); and
- The ongoing treatment of Section 31 grant funding.

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 2022 to date is **£17,003.52**.

**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 2023/24.

Four key issues in completing the forecast are:

1. the level of appeals estimated to be repayable in 2023/24;
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.

<b>Income from Business Rates Retention</b>	<b>NNDR1 January 2023 2023/24</b>	<b>Draft MTFS / Budgeted 2023/24</b>	<b>Variance</b>
Collectable	£32,245,521	£36,904,886	£4,659,365
Transitional Protection Payments	£1,798,353	-	(£1,798,353)
Renewable Energy Schemes	(£2,582)	-	£2,582
Cost of Collection	(£88,114)	(£88,114)	-
<b>Estimated yield</b>	<b>£33,953,178</b>	<b>£36,816,772</b>	<b>£2,863,594</b>
Authority Retained share	£13,581,271	£14,797,200	£1,215,929
Less: Tariff	(£10,686,850)	(£10,686,850)	-
<b>Total</b>	<b>£2,894,421</b>	<b>£4,110,350</b>	<b>£1,215,929</b>
Less: Authority Baseline	(£2,426,018)	(£2,426,018)	-
<b>Total Growth</b>	<b>£468,403</b>	<b>£1,684,332</b>	<b>£1,215,929</b>
<b>Section 31 Grants</b>			
SBRR	£775,925	-	(£775,925)
Other S31 Grants	£1,707,998	-	(£1,707,998)
50% Levy payable	(£1,476,163)	(£842,166)	£633,997
Add: Baseline	£2,426,018	£2,426,018	-
<b>Total</b>	<b>£3,902,181</b>	<b>£3,268,184</b>	<b>(£633,997)</b>
Draft MTFS assumption	£3,268,184	£3,268,184	-
<b>(Addition) / reduction in funding level</b>	<b>(£633,997)</b>	<b>-</b>	<b>-</b>
Estimated Surplus / (Deficit) b/fwd	(£260,300)	(£260,839)	(£539)
<b>Total (Addition)/ Reduction in funding level</b>			<b>(£634,536)</b>

The estimated net yield of £13,581,271 retained by the Council (after the Preceptors and Central Share) is held within the Collection Fund. This is reduced by the tariff payable of £10,686,850 in 2023/24 and the 50% levy on business rates in excess of the Government assessed baseline.

A net increase in funding of £634,536 is reported when compared to the Draft MTFS forecast.

Increased S.31 Grant income of £2,483,923 is reported (due to additional, more generous & continuing business rates reliefs), offset by the associated reduced collectable business rates income of £1,215,929 and an increased levy payment of £633,997. In addition, a deficit of £260,300 is forecast for 2022/23 - £539 lower than the MTFS forecast.

## 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.

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 2023/24 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 2023 – 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 2023/24) requires Cabinet approval of the tax base by 31 January 2023.

## **Equalities Implications**

None

## **Environment and Sustainability Implications (including climate change)**

- 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 2023/24.**

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Department for Levelling Up,  
Housing & Communities

## **NATIONAL NON-DOMESTIC RATES RETURN** **NNDR1 2023-24**

Please e-mail to : [nndr.statistics@levellingup.gov.uk](mailto:nndr.statistics@levellingup.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 Tuesday 31 January 2023

**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**

21 December - Correction to data used in cost of collection calculation

### **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 2022-23 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 2023-24*.

### **Submitting the Form**

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

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

**2023-24**

Please e-mail with certification to: [nndr.statistics@levellingup.gov.uk](mailto:nndr.statistics@levellingup.gov.uk) by no later than 31 January 2023.

**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:

Swindon UA
Tameside
Tamworth
Tandridge
Teignbridge
Telford and Wrekin UA

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

Tamworth
E3439
Faron Blencoe
01827 709556
<a href="mailto:faron-blencoe@tamworth.gov.uk">faron-blencoe@tamworth.gov.uk</a>

Ver 1.1

**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 2023-24. 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.

**COLLECTABLE RATES**

1. Net amount receivable from rate payers after taking account of transitional adjustments, empty property rate, mandatory and discretionary reliefs and accounting adjustments **£ 32,245,521**

**TRANSITIONAL PROTECTION PAYMENTS**

2. Sums due to the authority **1,798,353**

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

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

4. Cost of collection formula **88,114**

5. Legal costs **0**

6. Allowance for cost of collection **88,114**

**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) **2,582**

*of which:*

9a. sums retained by billing authority **2,582**

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 **33,953,178**

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

**2023-24**

Please e-mail with certification to: [nndr.statistics@levellingup.gov.uk](mailto:nndr.statistics@levellingup.gov.uk) by no later than 31 January 2023.

**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 1.1

**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 2023-24 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 2023-24	50%	40%	9%	1%	100%
<b>Non-Domestic Rating Income for 2023-24</b>					
13. Non-domestic rating income from rates retention scheme	16,976,589	13,581,271	3,055,786	339,532	33,953,178
14.(less) deductions from central share	0				0
15 <b>TOTAL:</b>	16,976,589	13,581,271	3,055,786	339,532	33,953,178
<b>Other Income for 2023-24</b>					
16. add: cost of collection allowance		88,114			88,114
17. add: amounts retained in respect of Designated Areas		0			0
18. add: amounts retained in respect of renewable energy schemes		2,582	0		2,582
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 2022-23 (+ve = surplus, -ve = deficit) (including adjustment for three year spread)	-325,375	-260,300	-58,567	-6,507	-650,749
<b>TOTAL FOR THE YEAR</b>	£	£	£	£	£
24. Total amount due to authorities	16,651,215	13,411,667	2,997,219	333,025	33,393,125

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

**2023-24**

Please e-mail with certification to: [nndr.statistics@levellingup.gov.uk](mailto:nndr.statistics@levellingup.gov.uk) by no later than 31 January 2023.

**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 1.1

**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 and 2022 Autumn Statements, 2020 and 2021 spending reviews, and 2017 (March and November), 2018 (October) and 2021 (October) Budgets*

Adjustment Factor: 1.17

	Column 2 Tamworth	Column 3 Staffordshire County Council	Column 4 Staffordshire Police, Fire and Rescue and Crime	Column 5 Total
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**Multiplier Cap**

25. Cost of cap on 2014-15, 2015-16 and post-2018-19 and freezing of 2021-22, 2022-23 and 2023-24 small business rates multipliers

£	£	£	£
2,313,883	520,525	57,836	2,892,244

**Small Business Rate Relief**

26. Cost of doubling SBRR & threshold changes for 2023-24

724,266	162,960	18,107	905,333
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26a. Additional compensation for loss of supplementary multiplier income

51,658	11,623	1,291	64,572
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27. Cost to authorities of maintaining relief on "first" property

0	0	0	0
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**Rural Rate Relief**

28. Cost to authorities of providing 100% rural rate relief

0	0	0	0
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**Supporting Small Business Scheme**

29. Cost to authorities of providing relief

183,919	41,382	4,598	229,899
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**Designated Areas qualifying relief in 100% business rates retention areas**

30. Cost to authorities of providing relief

0	0	0	0
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**Local newspaper relief**

31. Cost to authorities of providing relief

0	0	0	0
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**Public lavatories relief**

32. Cost to authorities of providing relief

1	0	0	1
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**Retail, Hospitality and Leisure relief**

33. Cost to authorities of providing relief

1,030,601	231,885	25,765	1,288,251
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**Freeports relief**

34. Cost to authorities of providing relief

0	0	0	0
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**Low-carbon heat networks relief**

35. Cost to authorities of providing relief

0	0	0	0
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**TOTAL FOR THE YEAR**

36. Amount of Section 31 grant due to authorities to compensate for reliefs

£	£	£	£
4,304,328	968,375	107,597	5,380,300

**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)

This completed Excel form should be e-mailed to [nndr.statistics@levellingup.gov.uk](mailto:nndr.statistics@levellingup.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**  
**2023-24**

All figures must be entered in whole £

Note that any reliefs for the year 2023-24 announced after this form has gone out may 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 1.1

**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 2023-24. 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="28/12/2022"/>	<input type="text" value="85,783,187"/>	<input type="text"/>	<input type="text" value="85,783,187"/>
2. Small business rating multiplier for 2023-24 (pence) <input type="text" value="49.9"/>			
3. Gross rates 2023-24 (RV x multiplier)	<input type="text" value="42,805,810"/>	<input type="text"/>	
4. Estimated growth/decline in gross rates (+ = increase, - = decrease)	<input type="text" value="167,000"/>	<input type="text"/>	
5. Forecast gross rates payable in 2023-24	<input type="text" value="42,972,810"/>	<input type="text"/>	<input type="text" value="42,972,810"/>
<b>TRANSITIONAL ARRANGEMENTS (See Note F)</b>			
6. Revenue foregone because increases in rates have been deferred (Show as -ve)	<input type="text" value="-1,798,353"/>	<input type="text"/>	<input type="text" value="-1,798,353"/>
7. Changes as a result of estimated growth / decline in cost of transitional arrangements (+ = decline, - = increase)	<input type="text" value="0"/>	<input type="text"/>	
8. Forecast net cost of transitional arrangements	<input type="text" value="-1,798,353"/>	<input type="text"/>	<input type="text" value="-1,798,353"/>
<b>TRANSITIONAL PROTECTION PAYMENTS (See Note F(a))</b>			
9. Sum due to/(from) authority	<input type="text" value="1,798,353"/>	<input type="text"/>	<input type="text" value="1,798,353"/>

**NATIONAL NON-DOMESTIC RATES RETURN - NNDR1**  
**2023-24**

All figures must be entered in whole £

Note that any reliefs for the year 2023-24 announced after this form has gone out may 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 1.1

**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 2023-24. 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>			
10. Forecast of relief to be provided in 2023-24	-2,182,127		-2,182,127
11. <i>of which:</i> relief on existing properties where a 2nd property is occupied	0		0
12. Additional yield from the small business supplement (Show as +ve)	855,186		855,186
13. Net cost of small business rate relief (line 10 + line 12)	-1,326,941		-1,326,941
<b>Charitable occupation</b>			
14. Forecast of relief to be provided in 2023-24	-1,548,752		-1,548,752
<b>Community Amateur Sports Clubs (CASCs)</b>			
15. Forecast of relief to be provided in 2023-24	-59,935		-59,935
<b>Rural rate relief</b>			
16. Forecast of relief to be provided in 2023-24	0		0
<b>Public Lavatories relief (see note H)</b>			
17. Forecast of relief to be provided in 2023-24	-1		-1
18. Forecast of mandatory reliefs to be provided in 2023-24 (Sum of lines 13 to 17)	-2,935,629		-2,935,629
19. Changes as a result of estimated growth/decline in mandatory relief (+ = decline, - = increase)	-14,450		-14,450
<b>20. Total forecast mandatory reliefs to be provided in 2023-24</b>	<b>-2,950,079</b>		<b>-2,950,079</b>
<b>UNOCCUPIED PROPERTY (See Note J) (All data should be entered as -ve unless specified otherwise)</b>			
<b>Partially occupied hereditaments</b>			
21. Forecast of 'relief' to be provided in 2023-24	-42,500		-42,500
<b>Empty premises</b>			
22. Forecast of 'relief' to be provided in 2023-24	-796,567		-796,567
23. Forecast of unoccupied property 'relief' to be provided in 2023-24 (Line 21 + line 22)	-839,067		-839,067
24. Changes as a result of estimated growth/decline in unoccupied property 'relief' (+ = decline, - = increase)	-250,000		-250,000
<b>25. Total forecast unoccupied property 'relief' to be provided in 2023-24</b>	<b>-1,089,067</b>		<b>-1,089,067</b>

**NATIONAL NON-DOMESTIC RATES RETURN - NDR1**  
**2023-24**

All figures must be entered in whole £

Note that any reliefs for the year 2023-24 announced after this form has gone out may 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 1.1

**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 2023-24. 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>			
26. Forecast of relief to be provided in 2023-24	-16,217		-16,217
<b>Non-profit making bodies</b>			
27. Forecast of relief to be provided in 2023-24	0		0
<b>Community Amateur Sports Clubs (CASCs)</b>			
28. Forecast of relief to be provided in 2023-24	-813		-813
<b>Rural shops etc</b>			
29. Forecast of relief to be provided in 2023-24	0		0
<b>Small rural businesses</b>			
30. Forecast of relief to be provided in 2023-24	0		0
<b>Other ratepayers (refer to guidance for further details)</b>			
31. Forecast of relief to be provided in 2023-24	0		0
<i>of which:</i>	<i>of which:</i>		
32. Relief given to Case A hereditaments			
33. Relief given to Case B hereditaments	0		
34. Relief given to Freeports (see Note L)			
35. Forecast of discretionary relief to be provided in 2023-24 (Sum of lines 26 to 31)	-17,030		-17,030
36. Changes as a result of estimated growth/decline in discretionary relief (+ = decline, - = increase)	0		
<b>37. Total forecast discretionary relief to be provided in 2023-24</b>	<b>-17,030</b>		<b>-17,030</b>

**NATIONAL NON-DOMESTIC RATES RETURN - NNDR1**  
**2023-24**

All figures must be entered in whole £

Note that any reliefs for the year 2023-24 announced after this form has gone out may 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 1.1

**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 2023-24. 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</b> (See Note M) (All data should be entered as -ve unless specified otherwise)			
<b>Rural Rate Relief</b>			
38. Forecast of relief to be provided in 2023-24	0		0
<b>Supporting Small Business Scheme</b>			
39. Forecast of relief to be provided in 2023-24	-392,875		-392,875
<b>Local newspaper relief</b>			
40. Forecast of relief to be provided in 2023-24	0		0
<b>Retail, Hospitality and Leisure relief</b>			
41. Forecast of relief to be provided in 2023-24	-2,201,498		-2,201,498
<b>Low-carbon heat networks relief</b>			
42. Forecast of relief to be provided in 2023-24	0		0
43. Forecast of discretionary reliefs funded through S31 grant to be provided in 2023-24 (Sum of lines 38 to 42)	-2,594,373		-2,594,373
44. Changes as a result of estimated growth/decline in Section 31 discretionary relief (+ = decline, - = increase)	0		
<b>45. Total forecast of discretionary reliefs funded through S31 grant to be provided in 2023-24</b>	<b>-2,594,373</b>		<b>-2,594,373</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	£ 34,523,908		£ 34,523,908



**NATIONAL NON-DOMESTIC RATES RETURN - NNDR1**  
**2023-24**

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 1.1

**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 BA Area (exc. Designated areas)	Column 2 Designated Areas	Column 3 TOTAL (All BA Area)
	Complete this column	Do not complete this column	Do not complete this column
	£	£	£
<b>NET RATES PAYABLE</b>			
1. Sum payable by rate payers after taking account of transitional adjustments, empty property rate, mandatory and discretionary reliefs	34,523,908	0	34,523,908
<b>(LESS) LOSSES (Data should be entered as -ve)</b>			
2. Estimated bad debts in respect of 2023-24 rates payable	-138,096	0	-138,096
3. Estimated repayments in respect of 2023-24 rates payable	-2,140,291	0	-2,140,291
<b>COLLECTABLE RATES</b>			
4. Net Rates payable less losses	32,245,521	0	32,245,521
<b>DISREGARDED AMOUNTS (Data should be entered as +ve)</b>			
5. Renewable Energy (see Note B)	2,582	0	2,582
6. Shale oil and gas sites scheme (see Note C)	0	0	0
7. Transitional Protection Payment		0	
8. Baseline		0	
<b>DISREGARDED AMOUNTS</b>			
9. Total Disregarded Amounts		0	0
<b>DESIGNATED AREAS IN 100% BRR AUTHORITIES</b>			
10. Designated Areas Qualifying Relief: Not applicable	0	0	0
<b>DEDUCTIONS FROM CENTRAL SHARE</b>			
11. Designated Areas Qualifying Relief	0	0	0
<b>Port of Bristol</b>			
12. In respect of Port of Bristol: Not applicable	0		0
<b>DEDUCTIONS FROM CENTRAL SHARE</b>			
13. Total Deductions	0	0	0



**NATIONAL NON-DOMESTIC RATES RETURN - NNDR1**  
**2023-24**

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 1.1

**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.

**OPENING BALANCE**

	£	£
1. Opening Balance (From Collection Fund Statement)		-4,574,342

**BUSINESS RATES CREDITS AND CHARGES**

2. Business rates credited and charged to the Collection Fund in 2022-23 (enter as +ve)	32,856,413	
3. Sums written off in excess of the allowance for non-collection (enter as -ve)	0	
4. Changes to the allowance for non-collection	131,923	
5. Amounts charged against the provision for alteration of lists and appeals following RV list changes (enter as +ve)	1,885,411	
6. Changes to the provision for alteration of lists and appeals	-736,322	
<b>7. Total business rates credits and charges (Total lines 2 to 6)</b>		<b>34,137,425</b>

**OTHER RATES RETENTION SCHEME CREDITS (enter as +ve)**

8. Transitional protection payments received, or to be received in 2022-23	2,128	
9. Transfers/payments to the Collection Fund for end-year reconciliations	0	
10. Transfers/payments into the Collection Fund in 2022-23 in respect of a previous year's deficit	3,000,537	
<b>11. Total Other Credits (Total lines 8 to 10)</b>		<b>3,002,665</b>

**OTHER RATES RETENTION SCHEME CHARGES (enter as -ve)**

12. Transitional protection payments made, or to be made, in 2022-23	0	
13. Payments made, or to be made, to the Secretary of State in respect of the central share in 2022-23	-16,565,391	
14. Payments made, or to be made to, major precepting authorities in respect of business rates income in 2022-23	-3,313,078	
15. Transfers made, or to be made, to the billing authority's General Fund in respect of business rates income in 2022-23	-13,252,313	
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 2022-23	-85,715	
17. Transfers/payments from the Collection Fund for end-year reconciliations	0	
18. Transfers/payments made from the Collection Fund in 2022-23 in respect of a previous year's surplus	0	
<b>19. Total Other Charges (Total lines 12 to 18)</b>		<b>-33,216,497</b>

**ESTIMATED SURPLUS/(DEFICIT) ON COLLECTION FUND IN RESPECT OF FINANCIAL YEAR 2022-23 - Surplus (positive), Deficit (Negative)**

20. Opening balance plus total credits, less total charges (Total lines 1, 7, 11,19)		£ -650,749
--	--	------------

**APPORTIONMENT OF ESTIMATED SURPLUS / DEFICIT (See Note N)**

	Column 1 Central Government	Column 2 Tamworth	Column 3 Staffordshire County Council	Column 4 Staffordshire Police, Fire and Rescue and Crime	Column 5 Total
21. % for distribution of prior year surplus/deficit (i.e. 2021-22)	50%	40%	9%	1%	100%
22. Total prior year surplus (+)/deficit (-)	-786,903	-629,522	-141,642	-15,738	-1,573,805
of which:					
22a. Amount deferred in respect of estimated 2020-21 surplus/deficit	-326,049	-260,839	-58,689	-6,521	-652,098
22b. Amount in respect of 2021-22	-460,854	-368,683	-82,954	-9,217	-921,707
23. % for distribution of in-year surplus/deficit (i.e. 2022-23)	50%	40%	9%	1%	100%
24. In year surplus (+)/deficit (-)	461,528	369,222	83,075	9,231	923,056
<b>25. Total (total lines 22 and 24)</b>	<b>-325,375</b>	<b>-260,300</b>	<b>-58,567</b>	<b>-6,507</b>	<b>-650,749</b>

**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@levellingup.gov.uk](mailto:nndr.statistics@levellingup.gov.uk)

The completed form must be returned to [nndr.statistics@levellingup.gov.uk](mailto:nndr.statistics@levellingup.gov.uk) no later than 31 JANUARY 2023

Authority Name	Tamworth
E-code	E3439
Contact name	Faron Blencoe
Contact number	01827 709556
Contact e-mail	faron-blencoe@tamworth.gov.uk

Ver 1.1

**PART 1 : NUMBERS OF HEREDITAMENTS THAT WERE BEING GRANTED RELIEF AS AT 31 DECEMBER 2022 \***

**Number of hereditaments that were being granted relief as at 31 December 2022\***

**MANDATORY RELIEF**

a. Number of hereditaments that were being granted charitable relief as at 31 December 2022*	79
b. Number of hereditaments that were being granted Community Amateur Sports Clubs relief as at 31 December 2022*	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 2022*	0
d. Number of hereditaments that were due public lavatories relief as at 31 December 2022*	1
e. Number of hereditaments that were being granted partly occupied premises relief as at 31 December 2022*	0
f. Number of hereditaments that were being granted empty property relief as at 31 December 2022* of which:	99
i. those that are classed as "industrial property" above the exemption threshold	2
ii. those that have "listed building status"	31
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	58
vi. those that are classed as "non-industrial" above the exemption threshold	7

**DISCRETIONARY RELIEF**

g. Number of hereditaments that were being granted charitable relief as at 31 December 2022*	13
h. Number of hereditaments that were being granted non-profit making bodies' relief as at 31 December 2022*	0
i. Number of hereditaments that were being granted Community Amateur Sports Clubs relief as at 31 December 2022*	1
j. Number of hereditaments that were being granted rural shops, post offices, public houses, petrol filling stations and food shops relief as at 31 December 2022*	0
k. Number of hereditaments that were being granted other small rural businesses relief as at 31 December 2022*	0
l. Number of hereditaments within Designated Areas being granted discounts as at 31 December 2022*	0
m. Number of hereditaments subject to a S47 local discount as at 31 December 2022*	0

**RELIEF FUNDED THROUGH SECTION 31 GRANT**

n. Number of hereditaments receiving Rural Rate Relief as at 31 December 2022*	0
o. Number of hereditaments receiving Local Newspaper Relief as at 31 December 2022*	0
p. Number of hereditaments receiving Supporting Small Business Relief as at 31 December 2022*	11
q. Number of hereditaments that were being granted expanded retail, hospitality and leisure relief as at 31 December 2022*	219

**SMALL BUSINESS RATE RELIEF**

r. Number of hereditaments contributing to the small business rate relief scheme by paying the additional supplement as at 31 December 2022*	532
s. Number of hereditaments that receive a discount from the small business rate relief scheme as at 31 December 2022* of which:	812
i. Hereditaments with a rateable value between £0 and £12,000 receiving the maximum discount	760
ii. Hereditaments with a rateable value between £12,001 and £15,000 receiving the discount on a sliding scale	52
t. 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 2022*	774

\* The data should be as at 31 December 2022 or as soon as possible thereafter

**NATIONAL NON-DOMESTIC RATES (SUPPLEMENTARY) RETURN 2023-24**

**Tamworth**

Ver 1.1

**PART 2 : ESTIMATED VALUE OF RELIEF TO BE GRANTED IN 2023-24**  
(enter values as -ve)

**Amount of relief to be granted in 2023-24 (£)**

**EMPTY PROPERTY RELIEF**

a. Estimated value of empty property relief to be granted in 2023-24

**-796,567**

of which:

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

-203,242

ii. Relief to be given - listed building status

-166,569

iii. Relief to be given - Community Amateur Sports Clubs

0

iv. Relief to be given - charities

-2,713

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

-164,526

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

-259,517

**SMALL BUSINESS RATE RELIEF**

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

**-2,182,127**

of which:

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

-1,915,549

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

-266,578

**DATE OF LATEST INFORMATION**

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

02/01/2023

Notes :

**NATIONAL NON-DOMESTIC RATES RETURN - NNDR1**  
**2023-24**  
**Validation Checks**

Ver 1.1

Local authority : Tamworth E3439  
 Local authority contact name : Faron Blencoe  
 Local authority contact number : 01827 709556  
 Local authority contact email address : faron-blencoe@tamworth.gov.uk

This sheet automatically highlights any validation queries and provides space for your explanations  
 The note 'NNDR1 Validation Checks 2023-24' 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	2023-24	Actual	%	Actual	%			
1	Check total RV	85,815,000	85,783,187	-31,813	0%	0	2%	OK	
<b>Mandatory Reliefs</b>		<b>2022-23</b>	<b>2023-24</b>	<b>Actual</b>	<b>%</b>	<b>Actual</b>	<b>%</b>		
2	Cost SBR relief	-2,613,509	-2,182,127	431,382	17%	500,000	5%	OK	
3	Additional yield to finance SBRR	796,670	855,186	58,516	7%	50,000	5%	Comment made	Revaluation has resulted in less properties subject to lower multiplier
4	Net cost of SBRR	-1,816,839	-1,326,941	489,898	27%	250,000	10%	Comment made	approx 59 properties no longer qualify for SBRR due to 2023 revaluation
5	Cost of Charity relief	-1,580,042	-1,548,752	31,290	2%	0	10%	OK	
6	Cost of CASC relief	-54,989	-59,935	4,946	9%	20,000	20%	OK	
7	Cost of Rural relief	0	0	0	0%	5,000	10%	OK	
8	Cost of Public lavatories relief	-1	-1	0	0%	5,000	15%	OK	
9	Cost of Partly Occupied relief	-42,500	-42,500	0	0%	75,000	20%	OK	
10	Cost of Empty property relief	-905,483	-796,567	108,916	12%	750,000	25%	OK	
<b>Discretionary Reliefs</b>		<b>2022-23</b>	<b>2023-24</b>	<b>Actual</b>	<b>%</b>	<b>Actual</b>	<b>%</b>		
11	Cost of Charity relief	-15,191	-16,217	1,026	7%	50,000	25%	OK	
12	Cost of non-profit bodies' relief	0	0	0	0%	50,000	25%	OK	
13	Cost of CASC Relief	-973	-813	160	16%	5,000	25%	OK	
14	Cost of rural shop relief	0	0	0	0%	5,000	25%	OK	
15	Cost of other rural relief	0	0	0	0%	5,000	25%	OK	
16	Cost of other discretionary relief	0	0	0	0%	100,000	25%	OK	
17	Class A hereditaments	0	0	0	0%	25,000	25%	OK	
18	Class B hereditaments	0	0	0	0%	0	25%	OK	
19	Cost of retail, hospitality and leisure relief <sup>1</sup>	-1,930,730	-2,201,498	270,768	14%	0	50%	OK	
<sup>1</sup> The validation for retail, hospitality and leisure relief will also flag if it has fallen by more than 10%									
20	Net rates payable	34,256,007	34,523,908	267,901	1%	0	7.5%	OK	
<b>Other checks</b>		<b>2022-23</b>	<b>2023-24</b>	<b>Actual</b>	<b>%</b>	<b>Actual</b>	<b>%</b>		
21	Estimated repayments (Appeals provision)	-902,486	-2,140,291	1,237,805	137%	2,000,000	25%	OK	
22	Zero in surplus / deficit		-650,749	n/a	n/a	0	n/a	OK	
		<b>Pre-populated</b>	<b>2023-24 form</b>	<b>Actual</b>		<b>Actual</b>			
23	Collection fund opening balance	-4,574,342	-4,574,342	0		0		OK	

Number where comments are outstanding **0**

Please provide any further comments below

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# NATIONAL NON-DOMESTIC RATES RETURN - NNDR1

2023-24

## Supplementary data - validation checks

1.1

Local authority : Tamworth E3439  
 Local authority contact name : Faron Blencoe  
 Local authority contact number : 01827 709556  
 Local authority contact email address : faron-blencoe@tamworth.gov.uk

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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
	2022-23	2023-24	Actual	%	Actual	%			
<b>Mandatory Reliefs</b>									
1	Charity relief	84	79	-5	-6%	20	10%	OK	
2	CASC relief	4	4	0	0%	5	0%	OK	
3	Rural shop relief	0	0	0	0%	10	0%	OK	
4	Public lavatories relief	0	1	1	100%	15	0%	OK	
5	Partly Occupied relief	0	0	0	0%	10	0%	OK	
6	Empty relief	90	99	9	10%	100	30%	OK	
<b>Discretionary Reliefs</b>									
7	Charity relief	13	13	0	0%	20	10%	OK	
8	Non-profit bodies' relief	0	0	0	0%	20	0%	OK	
9	CASC Relief	1	1	0	0%	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	
14	Retail, hospitality and leisure relief	264	219	-45	-17%	150	15%	OK	
<b>SBRR</b>									
15	SBBR - contributing	510	532	22	4%	100	10%	OK	
16	SBBR - getting a discount	825	812	-13	-2%	100	10%	OK	
17	SBBR - RV between £0 & £12k	770	760	-10	-1%	100	10%	OK	
18	SBBR - RV between £12k & £15k	55	52	-3	-5%	50	10%	OK	
19	SBBR - just lower multiplier	760	774	14	2%	100	10%	OK	
<b>Number of hereditaments</b>									
		<b>Total Hereds</b>	<b>Hereds included in lines 15, 16 &amp; 19 above</b>						
20	Number hereditaments in tests 15, 16 & 19 above compared to total number of hereditaments	2,120	2,118	-2	0%	25	10%	OK	

Number where comments are outstanding 0

Please provide any further comments below

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