



Statistical Release

9 September 2010

NATIONAL NON-DOMESTIC RATES COLLECTED BY LOCAL AUTHORITIES IN ENGLAND 2009-10

- The net rate yield (after allowances for changes in respect of previous years and reliefs) increased by 1.8% to £19.4 billion in 2009-10.
- The contribution to the pool (net rate yield after allowances for collection costs including losses) increased by 1.7% to £19.0 billion in 2009-10.
- Between 2005-06 and 2009-10 the contribution to the pool from the local lists increased by £3.4 billion or 21%.
- London accounts for more than 26% of the contribution to the national pool while having only 15% of the population.

This release provides information on national non-domestic rates and associated information for the financial year 2009-10, and changes over previous years. This information is derived from national non-domestic rates (NNDR3) returns submitted on behalf of all the 326 billing authorities in England in 2009-10.

The release has been compiled by the Local Government Finance – Data Collection, Analysis and Accountancy division of Communities and Local Government.

Responsible Statisticians:

Steven Melbourne and Mike Young

Email: ndr.statistics@communities.gsi.gov.uk

Contact points:

Press enquiries:

Telephone 0303 444 0444

Email press.office@communities.gsi.gov.uk

Other enquiries:

Telephone 0303 444 2116

Email ndr.statistics@communities.gsi.gov.uk

Website: www.communities.gov.uk

Web-link (non-domestic rates statistics)

www.communities.gov.uk/localgovernment/localregional/localgovernmentfinance/statistics/nondomesticrates/

National non-domestic rates collected by local authorities in England 2009-10

Contents		Page
Table 1	Outturn national non-domestic rate yield, from local lists in England, since 2005-06	3
Table 2	Contribution to the national non-domestic rate pool by region 2009-10	4
Table 3	Mandatory and discretionary rate reliefs since 2005-06	5
Chart A	Mandatory and discretionary rates reliefs since 2005-06	6
Table 4	Estimated number of empty hereditaments as at 31 March	7
Table 5	Number of hereditaments in receipt of mandatory and discretionary rate relief as at 31 December	7
Additional tables (available via web-link)		
Table 6	Number of empty non-domestic hereditaments by billing authority as at 31 March 2008	8
Table 7	Number of empty non-domestic hereditaments by billing authority as at 31 March 2009	8
Table 8	Number of empty non-domestic hereditaments by billing authority as at 31 March 2010	8
Terminology used in this release		8
Data Quality		13
Uses made of the data		13
Background Notes		13

National non-domestic rates collected by local authorities in England 2009-10

1. **Table 1** gives details of the yield from national non-domestic rates based on local lists, from 2005-06 to 2009-10.

- The net rate yield (after allowances for changes in respect of previous years and reliefs) increased by 1.8% to £19.4 billion in 2009-10.
- The contribution to the pool (net rate yield after allowances for collection costs including losses) increased by 1.7% to £19.0 billion in 2009-10.
- Between 2005-06 and 2009-10 the contribution to the pool from the local lists increased by £3.4 billion or 21%.
- In 2009-10, the rules governing empty property rate relief and partly occupied property relief were further amended (see **Terminology used in this release**). As a result of these changes, and other changes in the levels of both mandatory and discretionary relief, local authorities reported that in 2009-10 the total amount of mandatory and discretionary relief granted was 51% higher than in 2008-09. This significant increase in relief granted had an impact on both the net rate yield and the contribution to the pool.

Table 1: Outturn national non-domestic rate yield from local lists, in England, since 2005-06 ^(a)					
	£ million				
	2005-06	2006-07	2007-08	2008-09	2009-10
Yield before reliefs in respect of current year	19,484	20,013	20,521	21,307	22,463
<i>add</i>					
Changes in respect of previous years	-740	-477	-948	-670	-727
Yield before reliefs	18,745	19,536	19,573	20,637	21,736
<i>less</i>					
Transitional Relief	822	278	-120	-73	-146
Mandatory Relief	2,061	2,191	2,137	1,396	2,127
Discretionary Relief	36	38	39	42	47
Small Business Rate Relief	-104	-57	148	145	188
Schedule of Payment agreements ^(c)	-	-	-	59	7
Deferments ^(c)	-	-	-	-	98
Net rate yield	15,928	17,086	17,369	19,068	19,417
<i>less</i>					
Collection costs including losses ^(b)	251	233	232	347	373
Contribution to the pool	15,677	16,853	17,138	18,722	19,044
	2005-06	2006-07	2007-08	2008-09	2009-10
Small business rate multiplier (pence) ^(c)	41.5	42.6	44.1	45.8	48.1
National non-domestic rates multiplier (pence) ^(c)	42.2	43.3	44.4	46.2	48.5
Number of hereditaments ('000) ^(d)	1,651	1,663	1,681	1,692	1,698
Rateable value ^{(d)(e)}	46,280	47,094	47,314	46,888	46,721

Source: Data for 2005-06 to 2008-09 are from NNDR3 auditor certified returns. Data for 2009-10 are from NNDR3 returns that have not yet been certified by auditors.

(a) This excludes contributions from the central list and other contributions to the pool.

(b) Includes the City of London offset of £9.8 million in 2009-10.

(c) See *Terminology used in this release* for further details.

(d) As at 31 December in previous year.

(e) Based on draft list for use following April 2005 revaluation.

2. In **Table 1** the figures for the yields before reliefs do not equal the rateable value multiplied by the multiplier, as the yield figures are outturn for the year as a whole but the rateable value is given as at 31 December of the previous year.
3. The figures for Transitional Relief shown in **Table 1** are net (i.e. the reduced yield due to the full increases in NNDR being deferred because of the transitional arrangements less the increased yield due to the full decreases in NNDR being deferred). Although no transitional relief was granted in respect of 2009-10, the figure shown in **Table 1** relates to Transitional Relief granted in respect of previous years.
4. Whilst the yield before reliefs has increased by 5.3% to £21,736 million, the contribution to the pool has increased by only 1.7% to £19,044 million. This is a result of, in the main, the large increase in mandatory reliefs granted (see **Table 3**).
5. **Table 2** gives a breakdown of the contribution to the national non-domestic rate pool by region in 2009-10.

- London accounts for more than 26% of the contribution to the national pool while having only 15% of the population.

Table 2: Contribution to the national non-domestic rate pool by region 2009-10

	Contribution to pool (£ million)	Proportion of contribution to pool (%)	Proportion of total population (%)
North East	709	3.7	5.0
North West	2,200	11.6	13.3
Yorkshire & the Humber	1,582	8.3	10.1
East Midlands	1,328	7.0	8.6
West Midlands	1,742	9.1	10.5
East of England	1,918	10.1	11.1
London	5,009	26.3	15.0
South East	3,030	15.9	16.3
South West	1,525	8.0	10.1
Total England	19,044	100.0	100.0

Source: NNDR3 returns and ONS mid-year 2009 population estimates

6. **Table 3** gives figures for mandatory and discretionary reliefs applied to national non-domestic rates bills by billing authorities. Mandatory reliefs are automatic entitlements in any billing authority area whereas discretionary reliefs are granted at a billing authority's discretion and paid for partly by them. An example of these two types of relief is properties held by charities, which are automatically entitled to mandatory relief of 80% but where billing authorities have the discretion to "top up" the amount to 100%. In the case of charity relief, 25% of the discretionary relief granted may be offset against the authority's contribution to the pool figure and the remaining 75% of the discretionary relief granted must be funded by the local authority from their own

resources. The amount of discretionary relief that can be offset against the local authority's contribution to the pool depends upon the relief granted.

- Local authorities granted a total of £2,174 million of mandatory and discretionary reliefs in 2009-10, an increase of more than 50% compared with 2008-09.
- Between 2005-06 and 2007-08 local authorities granted relief for empty properties of approximately £1.3 billion each year. In 2008-09 the rules governing empty property rate relief and partly occupied relief were reformed by the Rating (Empty Properties) Act 2007. This resulted in a reduction of more than 60% in the amount of empty property relief granted in 2008-09 compared with 2007-08. Subsequent changes in legislation introduced further reforms for 2009-10 and, as a result of these reforms, local authorities reported that they granted empty property relief of £1,115 million in 2009-10, which is £628 million, or 129% more than the relief they granted in 2008-09. When compared to 2007-08, 14% less empty property relief was granted in 2009-10, this equates to £179 million.
- Local authorities granted a total of £955 million of charity relief in 2009-10, an increase of 11% when compared with the 2008-09 figure and an increase of 39% when compared with 2005-06
- Local authorities granted hardship relief of £3.7 million in 2009-10; this was more than the total amount granted in previous three years combined.

Table 3: Mandatory and discretionary rate reliefs since 2005-06^(a)

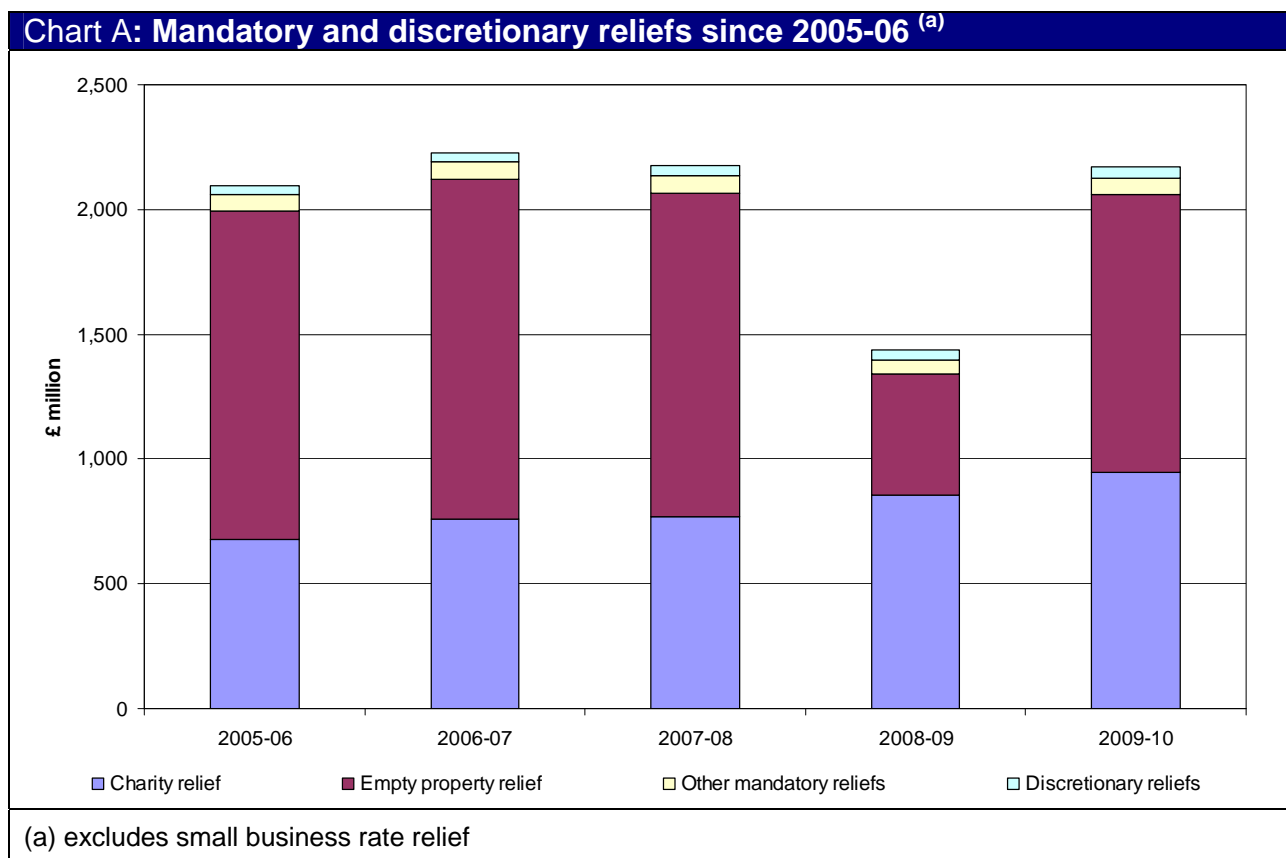
	£ million				
	2005-06	2006-07	2007-08	2008-09	2009-10
Mandatory Reliefs					
Charity	678.1	759.5	770.7	853.8	945.3
Rural village shop	5.7	5.2	5.9	6.1	6.3
Former agricultural premises ^(b)	1.4	0.6	0.0	0.0	0.0
Partly occupied	54.6	54.5	55.9	36.3	45.2
Empty property	1,313.5	1,361.8	1,294.0	487.0	1,115.0
Community amateur sports clubs	7.3	9.4	10.6	12.7	14.9
Total	2,060.6	2,191.0	2,137.0	1,395.9	2,126.7
Discretionary Reliefs					
Charity	7.6	8.2	8.8	9.1	10.1
Non-profit making bodies	23.6	25.4	25.7	27.9	28.9
Rural village shop	1.9	1.9	2.0	2.1	2.3
Other small rural business	1.2	1.2	1.3	1.3	1.4
Former agricultural premises ^(b)	0.1	0.1	0.0	0.0	0.0
Hardship	1.0	1.4	0.9	1.3	3.7
Charges on property	0.0	0.0	0.0	0.1	0.1
Community amateur sports clubs	0.2	0.1	0.2	0.2	0.2
Total	35.7	38.2	38.9	41.9	46.8

Source: Data for 2005-06 to 2008-09 are from NNDR3 auditor certified returns. Data for 2009-10 are from NNDR3 returns that have not yet been certified by auditors.

(a) Excludes small business rate relief.

(b) Relief for former agricultural premises ended in August 2006.

7. **Chart A** shows graphically how the levels of mandatory charity relief, empty property relief, other mandatory reliefs and discretionary reliefs have changed over the period 2005-06 to 2009-10.



Estimated number of empty non-domestic hereditaments in England as at 31 March

8. **Table 4** contains details of local authority estimates of the number of non-domestic hereditaments that were empty as at 31 March. The national estimates have been derived from both the figures supplied by local authorities and, where possible, by imputation.

- At 31 March 2010, there were an estimated 266,000 empty non-domestic hereditaments in England representing 16% of all hereditaments.

Table 4: Estimated number of empty hereditaments as at 31 March			
	2008	2009	2010
Number of empty hereditaments (thousand)	237	237	266
The percentage of hereditaments that are empty	14%	14%	16%

Source: NNDR returns

9. **Table 5** contains details of local authority estimates of the number of non-domestic hereditaments that were in receipt of mandatory and discretionary rate relief as at 31 December. The national estimates have been derived from both the figures supplied by local authorities and, where possible, by imputation.

Table 5: Number of hereditaments in receipt of mandatory and discretionary rate relief as at 31 December^(a)			
	thousand		
	2007	2008	2009
Mandatory Reliefs			
Charity	75.8	78.2	79.1
Rural village shop	6.6	6.3	6.1
Partly occupied	3.6	1.1	0.9
Empty premises	186.4	147.9	230.1
Community amateur sports clubs	2.8	3.1	3.4
Total	275.2	 236.6	 319.5
Discretionary Reliefs			
Charity	30.0	30.9	32.1
Non-profit making bodies	13.0	13.2	11.9
Rural village shop	3.5	3.6	3.5
Other small rural business	1.2	1.2	1.0
Community amateur sports clubs	1.0	1.2	1.3
Total	48.8	49.9	49.7

Source: NNDR1(Supplementary) returns
(a) Excludes Small Business Rate Relief or Transitional Relief.

10. The difference between the number of empty properties in **Table 4** & **Table 5** is because of a) the timing of the collection of the data and b) the figures in **Table 4** are the total number of empty properties whilst those in **Table 5** are the number granted empty property relief.
11. As mentioned above, following the reform in 2008-09 of the rules governing empty property rate relief and partly occupied relief by the Rating (Empty Properties) Act 2007 there were subsequent changes in legislation introduced further reforms for 2009-10. As a result of these later reforms, the numbers of hereditaments claiming either empty property relief or partly occupied relief are not strictly comparable between 2008 and 2009.

Additional tables

There are three additional tables produced at local authority level that are not included in the printed version of this release. They are available on the Department's website and can be found at:

www.communities.gov.uk/localgovernment/localregional/localgovernmentfinance/statistics/nondomesticrates/outturn/

The national estimates of the number of empty hereditaments have been derived from data submitted by billing authorities that passed all the validation tests and from those billing authorities where imputation was deemed possible. Only information submitted by billing authorities that passed all the validation tests have been published in the tables listed below. Therefore the figures in the tables listed below will not sum to the England estimates in this release.

- **Tables 6, 7 & 8** show details of the number of empty properties by billing authority as at 31 March in 2008, 2009 & 2010 respectively.

Terminology used in this release

A list of terms relating to local government finance is given in the glossary at *Annex G to Local Government Financial Statistics England No.20 2010*. This is accessible at www.communities.gov.uk/localgovernment/localregional/localgovernmentfinance/statistics/
The most relevant terms for this release are explained below.

Billing authority - a local authority empowered to set and collect non-domestic rates, and manage the Collection Fund, on behalf of itself and other local authorities in its area. In England, shire and metropolitan districts, the Council of the Isles of Scilly, unitary authorities, London boroughs and the City of London are billing authorities.

Central list - Since 1990, a central rating list has existed for England containing large network properties which would not sit comfortably on local rating lists e.g. railways, light railways, utilities, communication facilities, pipelines and canals. The income from such properties is collected by central government and paid by them into the pool.

Charity relief - a relief within the business rates system to help charities meet the cost of their rates.

Community Amateur Sports Clubs (CASC) relief - a relief within the business rates system to help sports clubs meet the cost of their rates.

Deferment – in 2009-10 businesses were allowed to defer 60% of the increase in their bills arising from the change in the multiplier. 50% of the money deferred is to be paid in 2010-11 and 50% in 2011-12.

Discretionary relief - In addition to **mandatory reliefs**, local authorities have the power to award relief at their discretion provided the hereditaments meet locally set criteria. The current categories of discretionary relief are:

- Charity
- Non-profit making bodies
- Rural village shop
- Other small rural businesses
- Community & Amateur sports clubs
- Hardship
- Charges on property

A further relief for former agricultural properties ceased during August 2006 and is no longer available but may be applied retrospectively where applicable.

An example of these mandatory and discretionary reliefs is properties held by charities, which are automatically entitled to mandatory relief of 80% but where billing authorities have the discretion to “top up” the amount to 100%.

In the case of discretionary charity relief, 25% of the top up amount may be offset against the authority’s contribution to the pool figure and 75% of the top up amount must be funded by the local authority from their own resources. The amount of discretionary relief that can be offset against the local authority’s contribution to the pool depends upon the relief granted.

Distributable Amount - the estimated total amount in the national business rate pool that is available to be distributed to local authorities as part of the annual Local Government Finance Settlement. The business rates are collected by local authorities from the **Local list** and paid into a national pool and then, along with business rates collected by CLG from the **Central list**, redistributed to all authorities.

Prior to 2006-07, business rates were distributed based on an amount per head depending on the services that the authority provided. From 2006-07 onwards, it is distributed using the same formula as that for Revenue Support Grant.

Empty property rates - business rates charged on empty property – i.e. charge to the owner / occupier of a property which is on the rating list but which has no business tenant.

Empty property rate relief - a relief within the business rates system to help owners / occupiers of empty properties meet the cost of their **Empty property rates**.

Prior to 1 April 2008, after an initial 3 month rate-free period, industrial properties continued to receive 100% relief, while all other empty properties received 50% relief. During 2008-09 properties could only claim 100% relief for the first 3 months (or 6 months for industrial properties) of being empty, after which they were liable for full rates.

In 2009-10 additional Empty Property Rate relief was introduced for smaller properties. Following the initial rate-free period, properties below £15,000 in rateable value continued to receive 100% relief.

Hereditament - the legal name for the unit of non-domestic property that is, or may become, liable to national non-domestic rates, and thus appears on the rating list. The list is compiled and maintained by the Valuation Office Agency of HM Revenue and Customs (VOA). These can include pylons, telephone boxes, advertising hoardings as well as offices, shops, warehouses, factories, and public buildings like hospitals and schools. A

hereditament may be several buildings together like a university campus or just one office in a block.

There are around 1.7million hereditaments in England.

Local Government Finance Act 1988 - the main legislation in respect of business rates; also called 'the 1988 Act' or 'LGFA 1988'.

Local list - local rating lists include not only non-domestic **hereditaments** but also Crown properties, such as central government hereditaments and Ministry of Defence establishments. The income from properties on local rating lists is collected by billing authorities and paid by them into the pool.

Mandatory relief - Hereditaments are automatically entitled to relief of all or part of their rates bill provided they meet the criteria set down in legislation. There are currently five categories of mandatory relief:

- Charity
- Rural village shop
- Community & Amateur sports clubs
- Partially empty properties
- Empty properties

A further relief for former agricultural properties ceased during August 2006 and is no longer available for the current year but may be applied retrospectively where applicable.

National multiplier - the figure used to calculate a non-domestic rates bill from the rateable value. The rateable value times the multiplier equals the notional rates liability. The figure is set annually by the Government and reflects the change in the Retail Price Index in September the previous year. The standard multiplier includes a supplement which funds small business rate relief.

The multiplier for 2009-10 was £0.485 and the figure is set annually by the Government and reflects the change in the Retail Price Index in September the previous year.

NNDR – national non-domestic rates - are a means by which local businesses or organisations contribute to the cost of local authority services. Liable properties include public buildings, pipelines and advertising hoardings, as well as businesses. Some non-domestic properties, such as agricultural land and associated buildings, and churches, are exempt however. On 1 April 1990 the rating of non-domestic (mainly commercial and industrial) properties was substantially reformed. Before 1990-91, rates were set individually by local authorities and varied from authority to authority. Since 1 April 1990, the national multiplier has been set by the Government.

ONS – the Office for National Statistics is the government agency responsible for compiling, analysing and disseminating many of the United Kingdom's economic, social and demographic statistics including the Retail Price Index, trade figures and labour market data as well as the periodic census of the population and health statistics.

Rates liability - the basis of the rates bill. The liability is the **rateable value** times the multiplier, but may be adjusted by any **transitional relief** in place, or by any **mandatory**,

discretionary or **small business rate** relief applicable, to give the amount of rates payable.

Rateable value – RV - the legal term for the notional annual rent of a **hereditament**, assessed by the VOA. Every property has a rateable value that is based, broadly, on the annual rent that the property could have been let for on the open market at a particular date (for this release 1 April 2003, using a list compiled for 1 April 2005). The RV is used in determining the **rates liability**, and therefore the bill.

Revaluation - the rateable value of a property is re-assessed every five years, at revaluation, to ensure changes in property market rent values are taken into account. Rateable values go both up and down at revaluation, in comparison to the average.

The multiplier is amended to ensure that nationally, no additional revenue other than would have been due allowing for inflation, is collected as a result of revaluation.

The next revaluation applies from 1 April 2010 (based on property values as at 1 April 2008).

Rural rate relief - relief within the business rates system to help retain essential commercial services in rural areas.

Mandatory Rural rate relief is available for a sole shop, general store or post office in a defined rural area with a maximum RV of £7,000 or a sole petrol filling station or pub with a maximum RV of £10,500.

Discretionary Rural rate relief is also available for other businesses in a defined rural area with a maximum RV of £14,000.

Schedule of Payments – in 2008-09 there were several large scale revaluations that were back dated for a number of years. It was recognised that businesses would not be able to pay this back dated liability immediately. To assist with the recovery of this money, agreements for a Schedule of Payments were drawn up between local authorities and the rate payer to allow the payment of this back dated liability over a maximum period of 8 years.

The figures shown in **Table 1** are net figures i.e. the amount of NNDR subject to a Schedule of Payments agreement that is to be paid in future years less any repayments received in the year.

Small business rate relief scheme (SBRR) - a relief scheme within the business rates system to help small businesses meet the cost of their rates.

The SBRR is funded by those businesses not receiving benefit from the scheme through a supplement included in the national multiplier.

For the period 2005-06 to 2009-10

Rateable Value range	Multiplier payable	Relief granted	Note
Below £5,000	Small business rate multiplier 2005-06: 41.5p 2006-07: 42.6p 2007-08: 44.1p 2008-09: 45.8p 2009-10: 48.1p.	50% rate relief on liability	This relief is available for: - one property; - one main property and other additional properties, according to certain conditions.
Between £5,001 and £10,000		Relief is on a declining sliding scale from 50% to zero.	
Between £10,001 and £21,500 in London or £10,001 and £15,000 elsewhere		No relief granted	
Rest	National non-domestic rate multiplier 2005-06: 42.2p 2006-07: 43.3p 2007-08: 44.4p 2008-09: 46.2p 2009-10: 48.5p		The Small business rate relief scheme is funded by businesses that pay the national non-domestic rates multiplier.

Small business multiplier - the small business multiplier excludes the supplement which funds the SBRR scheme. The small business multiplier for 2009-10 was £0.481. The figure is set annually by the Government and reflects the change in the Retail Price Index in September of the previous year.

Transitional Relief - Properties are revalued every five years and transitional arrangements are in place which moderate significant increases and decreases in bills. The transitional scheme is designed to be broadly revenue neutral over the life of the scheme. This revenue neutrality is achieved by phasing in both the decreases in the rate bills of those who benefit from revaluation, and also the increases in the rates bills of those who face higher rates bills due to revaluation. The figures for Transitional Relief shown in the tables in this release are net (i.e. the reduced yield due to the full increases in NNDR being deferred because of the transitional arrangements less the increased yield due to the full decreases in NNDR being deferred).

The transitional relief scheme for the period 2005-06 to 2009-10 was designed to phase in significant changes in bills over a maximum of four years so that in 2009-10, the final year of the 2005 revaluation period, all hereditaments were expected to be paying their true rates liability. Although there was no transitional relief granted in respect of 2009-10, the figures shown in **Table 1** relate to Transitional Relief granted in respect of previous years.

Data quality

The information in this release is based on data returned to Communities and Local Government by English billing authorities on National non-domestic rates (NNDR3) forms. Data up to, and including 2008-09 have been certified by the Audit Commission auditors whilst the data for 2009-10 have not. The data collected includes local authorities' calculations of their contribution to the national non-domestic rates pool. These data are compared with data taken from either the authorities' NNDR1 or NNDR2 form. If an authority has over contributed to the pool they are reimbursed with the amount they have over contributed; if they have under contributed to the pool they are asked for an additional payment.

Figures are subjected to rigorous pre-defined validation tests both within the form itself, while the form is being completed by the authority and also in Communities and Local Government as the data are received and stored.

Finally, the release document, once prepared, is also subject to intensive peer review before being cleared as fit for the purposes of publication.

Uses made of the data

The data in this Statistical Release are used to inform government policy on national non-domestic rates including specific details on both mandatory and discretionary rate reliefs. The national non-domestic rates figures for 2009-10 are also used to estimate accrued national non-domestic rates for the Office for National Statistics to use in the Public Sector Finances statistics and the National Accounts.

This information is required to calculate each local authority's final contribution to the national non-domestic rates pool. It updates forecast information and allows the exact amounts of outturn payments to be made either to local authorities or back to central government.

Background Notes

1. The NNDR3 data in this release are taken from returns that have been certified by auditors up to and including those for 2008-09. Data for 2009-10 have not been subject to auditor certification.
2. For press enquiries about this Statistical Release please contact the Local Government press desk on 0303 444 0444 or email press.office@communities.gsi.gov.uk. For other enquiries please telephone John Farrar on 0303 444 2116 or email ndr.statistics@communities.gsi.gov.uk.
3. The responsible statisticians for this release are Steven Melbourne and Mike Young who can be contacted on ndr.statistics@communities.gsi.gov.uk
4. This Statistical Release can be found at the following web address:
www.communities.gov.uk/localgovernment/localregional/localgovernmentfinance/statistics/nondomesticrates/outturn/

5. Timings of future releases are regularly placed on the Department's website, www.communities.gov.uk/corporate/researchandstatistics/statistics/publicationschedule/ and on the National Statistics website, www.statistics.gov.uk/hub/release-calendar/index.html
6. Further information is also available on the department's website www.communities.gov.uk/localgovernment/localgovernmentfinance/
7. For a fuller picture of recent trends in local government finance, readers are directed to *Local Government Financial Statistics England No.20 2010* which is available in hard copy from Cambertown Limited at product@communities.gsi.gov.uk (Tel. Tel: 0300 123 1124) and electronically in PDF format via the Department's web site: www.communities.gov.uk/publications/corporate/statistics/financialstatistics202010.
8. Both the Scottish Government and the Welsh Assembly Government also collect non-domestic rates data. Their information can be found at the following websites:

Scotland:

www.scotland.gov.uk/Topics/Statistics/Browse/Local-Government-Finance/Publications

Wales:

In English:

new.wales.gov.uk/topics/statistics/theme/loc-gov/non-dom/?lang=en

In Welsh:

new.wales.gov.uk/topics/statistics/theme/loc-gov/non-dom/?lang=cy

Symbols and convention used in this release

...	=	not available
–	=	not relevant
-	=	Negative
0	=	Zero or negligible
	=	Discontinuity in data

Rounding

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

Department for Communities and Local Government. © Crown Copyright, 2010

If you require this publication in an alternative format please email: alternativeformats@communities.gsi.gov.uk. Please note that the nature of content means that we may not be able to provide the Statistical series of publications in all requested formats.

September 2010

ISBN: 978-1-4098-2562-3