



Chief Financial Officer/Treasurer
Billing Authorities in England

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WEB SITE: www.communities.gov.uk

16 JANUARY 2008

Dear Sir/Madam

**NON-DOMESTIC RATES PROVISIONAL CONTRIBUTIONS FOR 2008-09:
DIRECTION AS TO TIMING UNDER PARAGRAPH 5(2) OF SCHEDULE 8 AND NOTICE
OF INFORMATION REQUIREMENTS UNDER SECTION 139A OF THE LOCAL
GOVERNMENT FINANCE ACT 1988**

I am writing to inform you about the National Non-Domestic Rates Provisional Contributions form for 2008-09. The following information has today been e-mailed to the relevant officer in your local authority:

- NNDR1 form 2008-09
- NNDR1 Supplementary form 2008-09
- NNDR1 Guidance Notes 2008-09, including Annex A and Annex B
- NNDR1 Validation Checks 2008-09
- NNDR1 Guidance and basic validation for supplementary form 2008-09

NNDR1 Form

Paragraph 5(2) of Schedule 8 to the Local Government Finance Act 1988 ("the 1988 Act") requires your authority to make a provisional calculation of the amount of your non-domestic rating contribution for 2008-09 to the non-domestic rate pool and to notify the amount to the Secretary of State. The Secretary of State hereby directs that the calculation and notification shall be made by **Friday 8 February 2008**.

The calculation is to be made in accordance with the Non-Domestic Rating Contributions (England) Regulations 1992 (SI 1992/3082), as amended.

You are also required, under section 139A of the 1988 Act (inserted by paragraph 68 of Schedule 5 to the Local Government and Housing Act 1989), to supply the Secretary of State with information concerning the way in which your provisional contribution has been calculated by completing the NNDR1 form that has today been e-mailed to the

relevant officer in your local authority.

Local authorities are required to complete the form and e-mail it to nndr.statistics@communities.gsi.gov.uk. **As we are required by our auditors to obtain a certified copy of the NNDR1, authorities should take a hard printed copy of the return and certify the information provided. All forms must be completed and returned to Communities and Local Government by Friday 8 February 2008.**

Validation Checks

On receipt of your NNDR1 form, we are required by our auditors to carry out a number of checks to satisfy ourselves that the form has been completed correctly. Where the data vary significantly from that provided on your last NNDR3 form for 2006-07 or NNDR1 for 2007-08 (or NNDR2 where appropriate), we seek an explanation of the difference. Details of the validation checks that are carried out can be found in the document *NNDR1 Validation Checks 2008-09*.

The NNDR1 form has a built-in validation sheet. Please ensure that, on completion of the NNDR1 form, you refer to this sheet and explanations are given in the space provided of any validation checks that have been highlighted.

Annex A of NNDR1

To assist in completing the return, *Annex A* to the notes for guidance shows the Department's estimates of the effects of the transitional arrangements for each authority. These estimates are based on information supplied by Her Majesty's Revenue and Customs. They indicate the approximate values which the Department is expecting to be returned, but should not be used in preference to any more reliable information available to authorities.

NNDR1 Supplementary form

The NNDR1 Supplementary form asks for an estimate of the breakdown of the number of hereditaments to be granted each individual mandatory and discretionary rate relief in 2008-09 and also the amount of rate relief that is expected to be granted and offset against the contribution to the pool. In addition, we are asking for more detail on the relief granted in rural areas as well as details about the small business rate relief. The proposal to introduce this supplementary form was announced at the July 2007 meeting of the CLIP/WGLGFS working group.

The supplementary form is part of an Excel workbook together with the main NNDR1 form that has been emailed to the relevant officer in your local authority, and is linked to the main NNDR1 form. As with the main NNDR1 form, the supplementary form must be returned by **Friday 8 February 2008**.

It is not necessary to return a separate certified copy of the supplementary form.

Returning Certified NNDR1s

All certified returns are to be addressed for the attention of **Sheela Vyas, Zone 5/J6, Communities and Local Government, Eland House, Bressenden Place, London, SW1E 5DU**. Forms may be returned:

- a) by post, marked 'urgent';

- b) by hand delivery, in which case they should be brought to the Eland House Goods Entrance, Warwick Row; or
- c) by fax - copies of certified forms must be faxed to 020 7944 4179.

Copies of the NNDR1 form and the guidance notes are also available on our website at the following address:

<http://www.local.communities.gov.uk/finance/stats/lgffforms/others.htm>

CFOs wishing to confirm that forms have been received by the Department should speak to Ibrahim Farrah on 020 7944 4188.

Any queries on the contents of this letter and completion of the forms should be addressed to:

Sheela Vyas
Zone 5/J6
Communities and Local Government
Eland House
Bressenden Place, London, SW1E 5DU
Telephone 020 7944 4174
E-mail nndr.statistics@communities.gsi.gov.uk

Any queries on the regulations referred to in the Guidance Notes should be addressed to

Rob John
Zone 5/B1
Communities and Local Government
Eland House
Bressenden Place, London, SW1E 5DU
Telephone 020 7944 4223
E-mail rob.john@communities.gsi.gov.uk

Mark Chaplin

Richard Job

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Richard Job
Data & Dissemination Team
Local Government Finance
Capital Finance and Analysis Division