

GUIDANCE AND BASIC VALIDATION CHECKS FOR NNDR1 SUPPLEMENTARY FORM 2008-09

The supplementary information should be a breakdown of the information provided on the NNDR1 form 2008-09. Please note that authorities are asked to record the number of hereditaments expected to receive relief in the year and not the number of times it may receive the relief in the year. For example, a property may receive empty property relief on more than one occasion in the year. For the purposes of completing the supplementary form, the hereditament should only be taken into account once.

The information on both mandatory and discretionary relief should be the amount of relief that local authorities are permitted to offset against the contribution to the pool and not the total amount of relief awarded.

We are expecting the amounts of relief on the supplementary form to be the same as the amount of relief recorded on the main NNDR1 form. Once the main NNDR1 form is completed the relevant amounts of relief will be automatically transferred to the supplementary form and there should be no need to change these figures. (See "Sources of data" below for details of which cells in column two are automatically filled from the main NNDR1, those which require completion and those which are calculated from data within the supplementary form.)

The data used to complete the NNDR1 Supplementary form should be taken at 31 December 2007. If it is not possible to take the data as at this date, the data should be taken as soon as possible after this date. The date of the data used should be entered in the cell at the bottom of the form.

Data requirements

Part 1

Insert in column 1 of lines 1a to 1e, the estimated number of hereditaments that will be granted mandatory relief in 2008-09. The majority of the data for column 2, the amounts of relief to be offset against the contribution to the pool, will be automatically inserted, taken from the appropriate cell from the NNDR1 form (see Sources of data below).

The breakdown of relief is as follows:-

- Line 1a hereditaments receiving a reduction under s43(5) and (6)(a) (charities)
Line 1a column 2 should equal line 8 of the main NNDR1 2008-09
- Line 1b hereditaments receiving a reduction under s43(5) and (6)(b)
(Community Amateur Sports Clubs)
Line 1b column 2 should equal line 9 of the main NNDR1 2008-09
- Line 1c hereditaments receiving a reduction under s43(6A) and (6B) (rural general stores, post offices, public houses, petrol filling stations and food shops)
Line 1c column 2 should equal line 10 of the main NNDR1 2008-09
- Line 1d hereditaments receiving a reduction under s44A (partly occupied premises)
Line 1d column 2 should equal line 11 of the main NNDR1 2008-09
- Line 1e hereditaments exempt from empty property rates under section 45(1)(d) or receiving a reduction under s45A (empty properties owned

by charities and community amateur sports clubs)
Line 1e column 2 should equal line 12 of the main NNDR1 2008-09

Line 1e should be broken down in to 6 component parts:

Line 1ei where the hereditament is empty and is currently in the 3 month exemption period

Line 1eii where the hereditament is an empty industrial property

Line 1eiii where the hereditament is empty and has listed building status

Line 1eiv where the hereditament is empty and is owned by a community and amateur sports club

Line 1ev where the hereditament is empty and is owned by a charity

Line 1eiv where the hereditament is not included in lines 1ei to 1ev above

Insert in column 1 of lines 1f to 1j the estimated number of hereditaments that will be granted discretionary relief in 2008-09. The data for column 2, the amounts of relief to be offset against the contribution to the pool, will be automatically inserted, taken from the appropriate cell from the NNDR1 form.

The breakdown of relief is as follows:-

Line 1f hereditaments receiving a reduction under s47(1) and (2)(a) (charities)
Line 1f column 2 should equal line 15 of the main NNDR1 2008-09

Line 1g hereditaments receiving a reduction under s47(1) and (2)(b) and /or (c) (non profit making bodies)
Line 1g column 2 should equal line 16 of the main NNDR1 2008-09

Line 1h hereditaments receiving a reduction under s47(1) and (2)(ba) (Community Amateur Sports Clubs)
Line 1h column 2 should equal line 17 of the main NNDR1 2008-09

Line 1i hereditaments receiving a reduction under s47(1) and (3A) (those entitled to discretionary rate relief - general stores, post offices, public houses, petrol filling stations and food shops)
Line 1i column 2 should equal line 18 of the main NNDR1 2008-09

Line 1j hereditaments receiving a reduction under (1) and s47(3A) and (3B) (other rural businesses)
Line 1j column 2 should equal line 19 of the main NNDR1 2008-09

Part 2

This part of the form asks for information on the Small Business Rate (SBR) relief which came into effect on 1 April 2005.

Line 2a In column 1 show the number of hereditaments you estimate pay the small business rate supplement to finance small business rate relief. In column 2 show the amount of relief related to these hereditaments.

Line 2b In column 1 show the number of hereditaments you estimate receive a

reduction under s43 (4A). These are the hereditaments that do not pay the small business rate supplement under s43 (4A).
In column 2 show the amount of relief related to these hereditaments.

Line 2b should be broken down further into two categories:

Line 2bi In column 1 show the hereditaments with a rateable value between £0 and £5,000 estimated to receive the 50% discount.
In column 2 show the amount of relief related to these hereditaments.

Line 2bii In column 1 show the hereditaments with a rateable value between £5,001 and £10,000 estimated to receive the discount on a sliding scale.
In column 2 show the amount of relief related to these hereditaments.

Line 2c In column 1 show the hereditaments with a rateable value between £10,001 and £14,999 (or between £10,001 and £21,499 in London) that are estimated to receive a reduction under s43(4A). These are the hereditaments that are paying only the small business rate multiplier and are estimated not to receive a discount.
No data are required in column 2.

Line 2d In column 1 give an **estimate** of the number of hereditaments that are not claiming but are likely to be eligible to receive small business rate relief in 2008-09.
No data are required in column 2.

Part 3

This part of the form asks for more detail on the mandatory relief granted in rural areas (i.e. relief given to general stores, post offices, public houses, petrol filling stations and food shops). The information requested is a further breakdown of information provided in Part 1 in line 1c.

Insert in column 1 of lines 3a to 3e the estimated number of hereditaments that will be granted mandatory rural rate relief in 2008-09. Please insert in column 2 the amounts of relief to be offset against the contribution to the pool (See Sources of data below).

The breakdown of relief is as follows:-

Line 3a relief given to General Stores
This should be broken down into two categories; those with an RV between £0 and £5,000 and those with an RV of between £5,001 and £7,000.

Line 3b relief given to Post Offices
This should be broken down into two categories; those with an RV between £0 and £5,000 and those with an RV of between £5,001 and £7,000.

Line 3c relief given to Public Houses
This should be broken down into three categories; those with an RV between £0 and £5,000, those with an RV of between £5,001 and £10,000 and those with an RV between £10,001 and £10,500.

Line 3d relief given to Petrol Filling Stations

This should be broken down into three categories; those with an RV between £0 and £5,000, those with an RV of between £5,001 and £10,000 and those with an RV between £10,001 and £10,500.

- Line 3e relief given to Food Shops
This should be broken down into two categories; those with an RV between £0 and £5,000 and those with an RV of between £5,001 and £7,000.
- Total the total number of hereditaments in lines 3a to 3e, and the amounts involved, should also be recorded.
Please ensure that the totals equal the figures in line 1c above. This should be broken down into three categories; those with an RV between £0 and £5,000, those with an RV of between £5,001 and £10,000 and those with an RV between £10,001 and 10,500. These figures should equal the figures in the appropriate lines above.

Part 4

This part of the form asks for more detail on the discretionary relief granted in rural areas (i.e. relief given to general stores, post offices, public houses, petrol filling stations and food shops). The information requested is a further breakdown of information provided in Part 1 in line 1i.

Please insert in column 1 of lines 4f to 4j the estimated number of hereditaments that will be granted in 2008-09 of both discretionary rural rate relief and discretionary rate relief to other small businesses. Please insert in column 2 the amounts of relief to be offset against the contribution to the pool (see Sources of data below).

The breakdown of relief is as follows:-

- Line 4f relief given to General Stores
This should be broken down into two categories; those with an RV between £0 and £5,000 and those with an RV of between £5,001 and £7,000.
- Line 4g relief given to Post Offices
This should be broken down into two categories; those with an RV between £0 and £5,000 and those with an RV of between £5,001 and £7,000.
- Line 4h relief given to Public Houses
This should be broken down into three categories; those with an RV between £0 and £5,000, those with an RV of between £5,001 and £10,000 and those with an RV between £10,001 and £10,500.
- Line 4i relief given to Petrol Filling Stations
This should be broken down into three categories; those with an RV between £0 and £5,000, those with an RV of between £5,001 and £10,000 and those with an RV between £10,001 and £10,500.
- Line 4j relief given to Food Shops
This should be broken down into two categories; those with an RV between £0 and £5,000 and those with an RV of between £5,001 and £7,000.

- Total the total number of hereditaments in lines 4f to 4j, and the amounts involved, should also be recorded.
*Please ensure that the totals equal the figures in line 1i above.
This should be broken down into three categories; those with an RV between £0 and £5,000, those with an RV of between £5,001 and £10,000 and those with an RV between £10,001 and 10,500. These figures should equal the figures in the appropriate lines above.*
- Line 4k relief given to other small businesses
This should be broken down into three categories; those with an RV between £0 and £5,000, those with an RV of between £5,001 and £10,000 and those with an RV between £10,001 and £14,000.

Date of latest information

The date of the data used to complete the NNDR1 Supplementary form should be entered here. The data used should be taken **as close as possible** to 31 December 2007.

Sources of data

Data in column 2 comes from the following sources:

Lines 1a to 1j (excluding lines 1ei to 1ev) are filled in from the main NNDR1 form.

Lines 2a & 2b are filled in from the main NNDR1 form.

Line 1 evi is calculated by deducting the total of lines 1ei to 1ev from line 1e.

Data in top row in each of the sections of part 3 and 4 are calculated from the data in the lines immediately below.

The Total rows in both parts 3 & 4 are calculated from the data in the lines immediately below. In turn, these lines are calculated from the appropriate lines above.

Validation

The following checks are made on the data in column 2 within the form.

- does line 2b equal the sum of lines 2bi and 2bii?;
- does the Total in part 3 equal line 1c?;
- does the Total in part 4 equal line 1i?; and
- does line 4k equal line 1j?

Comments

If you need to make any comments about why the data do not tally with the main NNDR1 form or the totals within the form do not add up correctly please enter them in the Notes box at the bottom of the form.

Communities and Local Government
January 2008