

## **BRECKLAND DISTRICT COUNCIL**

### **Report of Mark Stokes, Deputy Chief Executive**

**To: Full Council, 24 January 2013**

**(Author: Mark Finch, Assistant Director Finance)**

**Subject: Approval of the NNDR 1 Form**

**Purpose: To seek approval for the NNDR 1 Form and request delegated authority for future years' approvals**

#### **Recommendation(s):**

1. Approve the NNDR 1
2. Delegate authority (and update the Constitution accordingly) for the approval of the NNDR 1 in future years to the S151 Officer, with a subsequent report detailing what has been approved to Full Council as part of the annual budget setting report.

### **1. BACKGROUND**

The new Business Rates retention scheme takes effect from 1 April 2013. This new scheme has altered the information and approvals required in relation to the NNDR 1 form, which estimates the amount of non-domestic rates income the authority is expecting to receive in the new financial year.

Under the current Business Rates scheme an NNDR 1 form is completed giving the business rates base as at 30 September each year and this is submitted to CLG by 31 January each year. Under the new business rates retention scheme a revised NNDR 1 form is required to be completed based on rateable values at 30 September, adjusted for a forecast figure based on the Council's local intelligence of changes to rateable values for the following year. The importance of the NNDR 1 form is significantly increased, as this form will inform the CLG when setting the Council's business rates base for the following year.

Because of these changes the NNDR 1 is now required to be formally approved by 31 January each year in the same way the Council Tax Base is approved. Approval of the Council Tax Base has been delegated to the S151 Officer and is reported as part of the annual budget setting report and it is recommended that the same approach is adopted for the NNDR 1 approval for future years.

The NNDR 1 form is attached at Appendix 1. This shows that the amount of business rates income estimated to be collected by Breckland Council is £28.0m (row 36) of which £11.2m is this Council's Baseline (40% of £28.0m). This compares with the figure used by central government in the draft local government settlement, which calculated a Business Rates Baseline figure of £11.1m. After payment of central government calculated tariffs, Breckland will be allowed to retain £3.4m of this. This sum will be included in the budget presented to Cabinet and Council for approval in February.

### **2. OPTIONS**

Approve the NNDR 1 form and delegate authority to the S151 Officer for future years;

Do not approve the NNDR 1 form or delegate authority for future years;  
Approve the NNDR 1 form, but do not delegate authority for future years

**3. REASONS FOR RECOMMENDATION**

To meet regulatory requirements for the approval of the NNDR 1 form and to simplify the process in future years

**4. EXPECTED BENEFITS**

To meet regulatory requirements for the approval of the NNDR 1 form to ensure our Business Rates base is estimated as accurately as possible and to simplify the process in future years and bring in line with the Council Tax Base approval process.

**5. IMPLICATIONS**

5.1 **Legal** - None

5.2 **Risks** - None

5.3 **Financial** – To ensure the most up to date estimate of the business rates base for next year is submitted to CLG

5.4 **Timescales** – N/A

5.5 **Equality and Diversity** - None

5.6 **Stakeholders / Consultation** - None

5.7 **Contracts** - None

5.8 **Section 17, Crime & Disorder Act 1998** - None

**6. WARDS/COMMUNITIES AFFECTED** - All

Background papers:- *none*

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**Lead Contact Officer**

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**Director/Officer who will be attending the Meeting**

Name/Post: Mark Finch/Assistant Director Finance

**Key Decision – Yes**

**Appendices attached to this report:**

*Appendix 1 – NNDR 1 Form*