



Department for Levelling Up,
Housing & Communities

NATIONAL NON-DOMESTIC RATES RETURN NNDR1 2024-25

Please e-mail to : 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 Wednesday 31 January 2024

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.

Some 'named ranges' are used in the calculations, and are listed here for reference:

- *adj_factor*: The small business multiplier adjustment factor
- *adj_factor_supp*: The standard multiplier adjustment factor
- *import_LA_Code*: The DLUHC 'Ecode' for your local authority, used to lookup data from 'background' sheets
- *Ref_LA_Codes*: The list of LA Codes in the data in 'background' sheets, used to get the appropriate reference data for e.g. validations
- *Ref_LA_Codes2*: Same as above
- *sbr_supp_historic*: The historic supplement value of 0.013 used in the additional compensation for loss of supplementary multiplier income calculations (Part 1 Line 28a)
- *small_share_baa*: The percentage of Net collectable rates (Part 2 Line 43) in the billing authority area that is in hereditaments using the small multiplier
- *small_share_da*: The percentage of Net collectable rates (Part 2 Line 43) in DAs that is in hereditaments using the small multiplier
- *small_share_tot*: The percentage of Net collectable rates (Part 2 Line 43) that is in hereditaments using the small multiplier
- *standard_share_baa*: The percentage of Net collectable rates (Part 2 Line 43) in the billing authority area that is in hereditaments using the standard multiplier
- *standard_share_da*: The percentage of Net collectable rates (Part 2 Line 43) in DAs that is in hereditaments using the standard multiplier
- *standard_share_tot*: The percentage of Net collectable rates (Part 2 Line 43) that is in hereditaments using the standard multiplier



* 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

To reflect changes in the Non-Domestic Rating Act 2023 to how the business rates multipliers are calculated, the structure of NNDR1 form has changed. The form collects data on rateable value, reliefs and accounting adjustments split between amounts relating to hereditaments on the small business rates multiplier and hereditaments on the standard multiplier. This will allow the form to accurately calculate compensation for the multiplier cap (Part 1 Lines 25 and 26). There is an option to provide 'aggregated' data if your authority does not have his disaggregated data available for reliefs and accounting adjustments. This option will still require Rateable Value to be entered on a disaggregated basis, which can be calculated using the value which was used on previous forms for the additional yield from the supplementary multiplier.

The form also reflects changes in reliefs that will be in place for 2024-25, including the rural relief and low carbon heat network relief becoming entirely mandatory. The lines relating to the retail, hospitality and leisure relief is retained from previous years, but entries on that line should reflect the 2024-25 guidance.

Revised 2024-25 form: Version v1.1 of the form reflects a change to one of the factors in the calculation in Part 1 Line 28a. Form reissued on 20 December 2023.

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 2023-24 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 2024-25.

Submitting the Form

6. When the data have been checked and verified please email the complete file to 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