

## Report to Cabinet

**Subject:** Determination of Non Domestic Rates Return

**Date:** 7<sup>th</sup> February 2013

**Author:** Service Manager – Revenue Services

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### Wards Affected

Borough-wide.

### Purpose

To seek approval from Cabinet to delegate the determination of the Council's Business Rates base to the Council's Section 151 Officer.

### Key Decision

This is not a Key Decision.

### Background

- 1 In accordance with the draft Non-Domestic Rating (Rates Retention) regulations as made under the Local Government Finance Act 1988, Gedling Borough Council must each year calculate its Non Domestic Rating income. These regulations contain rules for the calculation of the Non Domestic Rating income (NNDR1), which is an amount required by the 1988 Act to be used in the calculation of the amount to be retained, and the amounts to be paid to central government and major precepting authorities at the start of the financial year. These are currently draft regulations and therefore do not know exactly when they are going to be in force.

### Proposal

- 2 The Non Domestic Rating income calculations involve the completion of a return to the Department for Communities and Local Government that forecasts the Business Rates base for the following year. The calculation of the Business Rate Base is mainly technical and formulaic, although there is some discretion relating to the payment level and rateable value changes over the forthcoming year.

The regulations require the base for the financial year commencing 1<sup>st</sup> April 2013, to be determined by 15<sup>th</sup> March 2013 and for subsequent financial years by 31<sup>st</sup> January.

### Alternative Options

- 3 Not to delegate was considered, however, given the technical nature of the calculation it was felt that delegation was the more appropriate option.
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## **Financial Implications**

- 4 There are no direct financial implications arising from the calculation of NNDR1, however, the calculation forms the basis of information supporting the Business Rates Retention Scheme.

## **Appendices**

- 5 None

## **Background Papers**

- 6 None

## **Recommendation**

**THAT:**

- (a) Cabinet delegates the determination of the Council's Business Rates base to the Section 151 Officer.**

## **Reasons for Recommendations**

- 7 The statutory requirement to undertake the calculation of the Council's Business Rates base.