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Chief Financial Officer
Billing Authorities in England

Dear Sir/Madam

NATIONAL NON-DOMESTIC RATING DOWNWARD RECALCULATION RETURN 2012- 13 (NNDR2)

I refer to your recent request for the National Non-domestic Rating Downward Recalculation Return 2012-13 (NNDR2).

You should find enclosed with this letter:

- NNDR2 2012-13 form;
- NNDR2 guidance notes for 2012-13;
- NNDR2 validation notes 2012-13;
- List of forthcoming payment dates and suggested cut off dates for submitting the form.

Please note the process for validating an NNDR2 and revising a local authority's payment schedule can take up to 6 weeks between the Department for Communities & Local Government receiving the form and local authorities receiving their revised payments schedule.

The aim of our validation process is:

- to have a clear understanding of what has necessitated the downward calculation;
- the impact of the downward calculation on transitional relief and mandatory and discretionary reliefs;
- to compare actual data against estimates on the NNDR1 or previous NNDR2, and have sufficient evidence to justify any significant changes;
- to have sufficient explanation to explain any data not estimated on previous returns (for example, hardship relief etc)
- to enable the Secretary of State to decide whether they believe that the recalculated provisional amount is likely to have been calculated in accordance with paragraph (3) of regulation 6 of the Non-Domestic Rating Contributions (England) Regulations 1992 (S.I. 1992/3082).

There are no changes to the form this year.

The NNDR2 is accompanied with a list of forthcoming payment dates and suggested cut off dates for submitting the form. This is to give local authorities an indication of the likely length of time it will take to process the form and when they might expect the revised payment schedule. It must be stressed that the lists are for guidance only and submitting the form by a suggested cut off date does not guarantee that the NNDR2 will be processed in time for the suggested payment date. Prompt processing of the form is dependent on local authorities providing satisfactory explanations when completing the NNDR2 form.

The form should be returned to ndr.statistics@communities.gsi.gov.uk and a copy, signed by the Chief Financial Officer should be sent to Sheela Vyas, Department for Communities and Local Government, Zone 5/J6, Eland House, Bressenden Place, London, SW1E 5DU.

Any queries on the completion of the form should be addressed to Sheela Vyas by email at ndr.statistics@communities.gsi.gov.uk or by telephone on 0303 444 2120. Queries on the regulations should be addressed to Janet Burton by email at janet.burton@communities.gsi.gov.uk or by telephone on 0303 444 1756.

It is recommended that if your authority has any doubts as to the interpretation of the regulations, it should seek its own legal advice.

Yours sincerely

Steven Melbourne

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Data & Dissemination Team

Local Government Finance

Data Collection, Analysis and Accountancy Division