



Llywodraeth Cymru
Welsh Government

ATISN 15122

24 May 2021

Dear

ATISN 15122 – Non-Domestic Rates for Educational Establishments

Thank you for your request which I received on 7 May. You asked for the following.

- 1. A table showing the total value of non-domestic rates received by Welsh Government from educational premises in each of the 22 local authorities in 2020-21.*
- 2. What percentage of rates reliefs have been allowed to reduce debt for not-for-profit educational premises during the Covid-19 pandemic?*
- 3. An explanation of the rationale and justification for the system which provides grants to local authorities for education purposes and charges non-domestic rates on individual education establishments.*
- 4. What steps will be taken to review the system and exempt state-run/not-for-profit schools from non-domestic rates.*

In reference to points 1 and 2, this information is not held by the Welsh Government in the form requested. As part of the non-domestic rates pooling arrangements, the Welsh Government receives rates revenue from local authorities rather than from individual establishments.

Certain not-for-profit educational establishments, or parts of establishments, which meet the necessary conditions may be eligible for our permanent and mandatory Charitable Rates Relief. Eligibility depends on the property meeting the required conditions and on the legal structure under which the property is operated. In response to Covid-19, time-limited reliefs have provided to businesses and other ratepayers operating in the retail, leisure and hospitality sectors. Coronavirus Business Grants related to non-domestic rates liability have also been provided in response to the pandemic.

The relief and grant schemes have been administered by local authorities on a discretionary basis with each authority determining eligibility based on a combination of the guidance provided by the Welsh Government and knowledge of the local tax-base. Each authority holds records of the recipients. You may wish to contact each local authority to determine whether they have provided relief or grants to educational establishments.

Rydym yn croesawu derbyn gohebiaeth yn Gymraeg. Byddwn yn ateb gohebiaeth a dderbynnir yn Gymraeg yn Gymraeg ac ni fydd gohebu yn Gymraeg yn arwain at oedi.

Llywodraeth Cymru
Parc Cathays
CF10 3NQ

We welcome receiving correspondence in Welsh. Any correspondence received in Welsh will be answered in Welsh and corresponding in Welsh will not lead to a delay in responding.

Welsh Government
Cathays Park
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In answer to your third point, all non-domestic rates revenue generated in Wales is used to fund local services. The amounts due in each local authority area are collected by the authority and paid into the non-domestic rates pool, together with payments received from businesses on the central list. The total amount is distributed, based on population estimates, to local authorities as part of the annual local government revenue settlements. The pooling arrangements adjust for the differences between local economies and the large variation in rates revenue which individual local authorities could generate. The charging of non-domestic rates on local authority funded property also ensures parity between similar properties in the public and private sectors and prevents local property markets becoming distorted.

On your final point, the Welsh Government is considering options following the completion of the consultation on the treatment of schools and hospitals for non-domestic rates purposes. A summary of responses can be found at:

[Charitable rates relief for schools and hospitals in Wales | GOV.WALES](#).

If you are dissatisfied with the Welsh Government's handling of your request, you can ask for an internal review within 40 working days of the date of this response. Requests for an internal review should be addressed to the Welsh Government's Freedom of Information Officer at:

Information Rights Unit
Welsh Government
Cathays Park
Cardiff
CF10 3NQ
Email: Freedom.ofinformation@gov.wales

Please remember to quote the ATISN reference number above.

You also have the right to complain to the Information Commissioner. The Information Commissioner can be contacted at:

Information Commissioner's Office
Wycliffe House
Water Lane
Wilmslow
Cheshire
SK9 5AF.

However, please note that the Commissioner will not normally investigate a complaint until it has been through our own internal review process.

Yours sincerely