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From: [redacted]  
Sent: 28 July 2020 14:10  
To: [redacted]  
Cc: [redacted]  
Subject: FW: 10 - Local Government and Communities.xlsm  
[redacted]

I have added some changes to the notes for GRG and NDR – can you sort out the formatting because you cannot see all of the text because of the size of the boxes!

[redacted]  
[redacted]

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From: [redacted]  
Sent: 28 July 2020 13:21  
To: [redacted]  
Cc: [redacted]  
Subject: FW: 10 - Local Government and Communities.xlsm

[redacted]

I've attached the budget monitoring exercise for your approval. I've added the key points below for reference.

- The forecast for the business support grant is based on the latest report from [redacted] sent on Friday 24 July. With the caveat that until the scheme has closed and any issues around outstanding cases, appeals and recoveries are resolved the final cost will not be known.
- [redacted]
- Finance have added the full £95m allocated at stage 1 of the budget bill to GRG when the distributable NDR was increased by £50m/GRG £45m. [redacted]
- Back in March we reduced distributable NDRI by £972m and increased GRG by the same amount, finance have allocated £875m budget (£97m difference). Finance confirmed the difference will be transferred from the overall allocation for supporting business.
- [redacted]

[redacted]

[redacted]

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From: [redacted]  
Sent: 28 July 2020 09:19  
To: [redacted]

Cc: [redacted]  
Subject: RE: [redacted]30 July

[redacted]real and significant risk to NDRi revenues (accounts for around £2.8 bill) now and in the future.

[redacted]  
[redacted]

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From: [redacted]  
Sent: 28 July 2020 08:21  
To: [redacted]  
Cc: [redacted]  
Subject: RE: [redacted]30 July

Sorry I missed this last night.

[redacted] we're expecting a hit to in-year revenues [redacted]

At the simplest, NDR is a tax on non-domestic property occupation [redacted] strikes right at the heart of the tax base – [redacted]

[redacted]  
[redacted]

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From: [redacted]  
Sent: 27 July 2020 19:16  
To: [redacted]  
Cc: [redacted]  
Subject:  
RE [redacted] 30 July

[redacted]

[redacted]  
[redacted]

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From: [redacted]  
Sent: 27 July 2020 19:13  
To: [redacted]

Cc: [redacted]

Subject: RE: [redacted]30 July

Many thanks [redacted].

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From: [redacted]

Sent: 27 July 2020 19:08

To: [redacted]

Subject: RE: [redacted]30 July

[redacted]

[redacted]. Revenues from non-domestic rates could continue to be affected, depending on the period for which rates relief and grants in response to Covid-19 are deemed to remain appropriate.

Kind regards

[redacted]

[redacted]

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From: [redacted]

Sent: 27 July 2020 17:53

To: [redacted]

Subject: RE: [redacted]30 July

[redacted]

[redacted]

[redacted]

[redacted]?

[redacted]

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From: [redacted]  
Sent: 07 July 2020 15:25  
To: [redacted]  
Cc: [redacted]  
Subject: FW: Notified Returns - NDRi Forecast Update  
Scott

As requested the latest NDRi estimates are set out in the email trails below, but as explained these all exclude any modelling of the effects of Covid so are an over estimate. [redacted]

[redacted]  
[redacted]

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From: [redacted]  
Sent: 01 July 2020 11:56  
To: [redacted]  
Cc: [redacted]  
Subject: RE: Notified Returns - NDRi Forecast Update

[redacted]

Many thanks for the confirmation and updated returns.

In future updates can you date the distributable amount lines in Table 3 as I have added in red below in the table. [redacted]

Thanks again

[redacted]  
[redacted]

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From: [redacted]>  
Sent: 01 July 2020 11:16  
To: [redacted]  
Cc: [redacted]  
Subject: RE: Notified Returns - NDRi Forecast Update

CC'ing [redacted]

[redacted]  
[redacted]

From: [redacted]>  
Sent: 01 July 2020 11:05  
To: [redacted]  
Cc:[redacted]  
Subject: Notified Returns - NDRi Forecast Update

[redacted]

Please see below an update to the NDRi forecast and Pool Balance resulting from the finalising of the 2019-20 Notified NDRi Return from LAs.

Context

This update has added 2019/20 notified return's data to the 'Pre-COVID Baseline' NDRi model, so this is a data driven update only. Note that we have not made any assumptions regarding the impact of lockdown on NDRi income in 2020-21 and beyond. [redacted]

[redacted]

Kind regards,

[redacted]

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From: [redacted]  
Sent: 06 July 2020 19:57  
To: [redacted]  
Cc: [redacted]

Subject: RE: Advisory Group on Economic Recovery: Recommendations Commission -  
Recommendation 9- DUE WEDNESDAY 8TH JULY 10AM

[redacted]

[redacted]

- [redacted]
- We have taken steps to effectively underwrite almost £1 billion of Non-domestic rates (NDR) income for local government in 2020-21 – protecting businesses and councils.
- [redacted]
- [redacted]
- [redacted]
- [redacted]
- [redacted]

[redacted]

[redacted]

[redacted]

[redacted]

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From: [redacted]  
Sent: 23 June 2020 16:34  
To: [redacted]  
Cc: [redacted]  
Subject: RE: Relative Tax Performance - Dashboard - June 2020

[redacted]

Here is an update on NDRi. [redacted]

Forecasting NDR income

Through funding a package of Covid-19 rates relief measures, mainly targeted at the retail, hospitality and leisure sector, we have taken steps to effectively underwrite almost £1 billion of Non-domestic rates (NDR) income for local government in 2020-21. However, the impact of the pandemic on further losses to NDR income through channels such as increased valuation appeals, Empty Property Relief and write-offs for bad debt could potentially be very significant in the short term as well as the medium and longer terms. Work to model the impact of this is ongoing and further analysis should be available later in the summer as councils now move to issue NDR bills and provide estimates of the provisional contributable amount.

Despite the caveats set out above namely the lack of data available to make a post-Covid forecast, our analysts have nevertheless updated the NDRi forecast and Pool Balance (see Table 1) with the information available. [redacted]

[redacted]

[redacted]  
[redacted]

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From: [redacted]  
Sent: 23 June 2020 14:25  
To: [redacted]  
Subject: Relative Tax Performance - Dashboard - June 2020

[redacted]

All

[redacted]

[redacted]

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From: [redacted]  
Sent: 20 March 2020 08:38  
To: [redacted]  
Cc: [redacted]  
Subject: RE: Draft thinking on excluded categories

[redacted]

Adding airports to the relief will cost around £17 million. [redacted]

So, unless any other analysts contradict me, the combined package now stands at:

1.6% Relief - £51.2 million  
100% Relief - £937.9 million (includes airports now\*)

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

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From: [redacted]  
Sent: 19 March 2020 21:04  
To: [redacted]  
Cc: [redacted]  
Subject: RE: Draft thinking on excluded categories

Just double checking with [redacted] but I think this is a final position.

I've said elsewhere but I understand we've decided to add Airports and Petrol Stations to the relief.

[redacted]

Thanks all.

[redacted]

[redacted]

[redacted]

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From: [redacted]

Sent: 19 March 2020 17:30

To: [redacted]

Cc: [redacted]

Subject: RE: Draft thinking on excluded categories

[redacted]

[redacted]

[redacted]

[redacted]

Kind regards,

[redacted]

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From: [redacted]>

Sent: 19 March 2020 16:47

To: [redacted]

Cc: [redacted]

Subject: FW: Draft thinking on excluded categories

Importance: High

[redacted]

[redacted]

[redacted]

[redacted]

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From: [redacted]  
Sent: 20 March 2020 16:04  
To: [redacted]  
Subject: RE: Team Decision needed

Hi [redacted]

Please find attached the most up-to-date costing for the Coivd Measures. [redacted]

[redacted].

2020/21 Estimated Costs	
	£m
Flat Relief	51.16
RHL Relief	939.06
[redacted]	[redacted]
[redacted]	[redacted]
[redacted]	[redacted]

Kind regards,

[redacted]  
[redacted]

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From: [redacted]  
Sent: 20 March 2020 15:03  
To: [redacted]  
Subject: RE: Team Decision needed

[redacted]  
[redacted]