

**NATIONAL NON-DOMESTIC RATES RETURN - NDR1  
2025-26**

Please e-mail with certification to: [nldr.statistics@communities.gov.uk](mailto:nldr.statistics@communities.gov.uk) by no later than 31 January 2025.

**All figures must be entered in whole £**

If you are content with your answers please return this form to MHCLG as soon as possible

Select your local authority's name from this list:

Medway UA
Milton
Merton
Mid Devon
Mid Suffolk
Mid Sussex

Authority Name  
E-code  
Local authority contact name  
Local authority contact number  
Local authority e-mail address  
Certifier e-mail address  
Certifier role

Mid Devon
E1133
Ms Fiona Keyes
01884 234329
<a href="mailto:fkeyes@middevon.gov.uk">fkeyes@middevon.gov.uk</a>
<a href="mailto:ajarrett@middevon.gov.uk">ajarrett@middevon.gov.uk</a>
Section 151 Officer - Director/Head of finance

Ver 1.2

**PART 1A: NON-DOMESTIC RATING INCOME**

This section of the form uses entries from other parts to calculate the forecast net business rates income for the authority in 2025-26. Note that you still need to enter data for line 5 and line 9a, but otherwise it is all calculated. Also please note that Parts 1B and 1C are below.

**COLLECTABLE RATES (See Note A)**

1. Net amount receivable from rate payers after taking account of transitional adjustments, empty property rate, mandatory and discretionary reliefs and accounting adjustments

£  
**19,854,365**

**FOR INFORMATION: Breakdown of Collectable Rates**

Gross rates payable in year **28,741,621** Part 2, Line 5

Cost of mandatory relief **-6,313,906** Part 2, Line 19 + Part 2,  
Cost of discretionary relief **-1,966,246** Part 2, Line 36 + Part 2,

**TRANSITIONAL PROTECTION PAYMENTS**

2. Sums due to the authority

**292,104**

Cost of transitional arrangements **-292,104** Part 2, Line 8

3. Sums due from the authority

**0**

Cost of accounting adjustments for losses on collection **-65,000** Part 3, Line 2

**COST OF COLLECTION (See Note B)**

4. Cost of collection formula

**123,908**

Cost of accounting adjustments for addition to appeals provision **-250,000** Part 3, Line 3

5. Legal costs

**0**

**Collectable Rates** **19,854,365** Part 1, Line 1

6. Allowance for cost of collection

**123,908**

**SPECIAL AUTHORITY DEDUCTIONS**

7. City of London Offset : Not applicable for your authority

**0**

**DISREGARDED AMOUNTS**

8. Amounts retained in respect of Designated Areas

**0**

9. Amounts retained in respect of Renewable Energy Schemes (See Note C)

**408,244**

*of which:*

9a. sums retained by billing authority

**282,259**

9b. sums retained by major precepting authority

**125,985**

10. Amounts retained in respect of Shale Oil and Gas Sites Schemes (See Note D)

**0**

**NON-DOMESTIC RATING INCOME**

11. Line 1 plus line 2, minus lines 3, 6 to 9 and 10

**19,614,317**

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Local Authority : Mid Devon

**PART 1B: PAYMENTS**

**This page is for information only; please do not amend any of the figures**

The payments to be made, during the course of 2025-26 to:

- i) the Secretary of State in accordance with Regulation 4 of the Non-Domestic Rating (Rates Retention) Regulations 2013;
  - ii) major precepting authorities in accordance with Regulations 5, 6 and 7; and to be
  - iii) transferred by the billing authority from its Collection Fund to its General Fund,
- are set out below

	Column 1 Central Government	Column 2 Mid Devon	Column 3 Devon County Council	Column 4 Devon and Somerset Fire Authority	Column 5 Total
	£	£	£	£	£
<b>Retained NDR shares</b>					
12. % of non-domestic rating income to be allocated to each authority in 2025-26	50%	40%	9%	1%	100%
<b>Non-Domestic Rating Income for 2025-26</b>					
13. Non-domestic rating income from rates retention scheme	9,807,158	7,845,727	1,765,289	196,143	19,614,317
14. (less) deductions from central share	0				0
15. <b>TOTAL:</b>	9,807,158	7,845,727	1,765,289	196,143	19,614,317
<b>Other Income for 2025-26</b>					
16. add: cost of collection allowance		123,908			123,908
17. add: amounts retained in respect of Designated Areas		0			0
18. add: amounts retained in respect of renewable energy schemes		282,259	125,985		408,244
19. add: amounts retained in respect of Shale oil and gas sites schemes	0		0	0	0
20. add: qualifying relief in Designated Areas	0		0	0	0
21. add: City of London Offset	0				0
22. add: in respect of Port of Bristol hereditament	0				0
<b>Estimated Surplus/Deficit on Collection Fund</b>					
23. Surplus/Deficit at end of 2024-25 (+ve = surplus, -ve = deficit)	-34,272	-27,417	-6,169	-685	-68,543
<b>TOTAL FOR THE YEAR</b>					
24. Total amount due to authorities	9,772,887	8,224,477	1,885,105	195,458	20,077,926

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**PART 1C: SECTION 31 GRANT (See Note E)**

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*Estimated sums due from Government via Section 31 grant, to compensate authorities for the cost of changes to the business rates system announced in the 2013 to 2016 and 2022 to 2023 Autumn Statements, 2020 and 2021 spending reviews, and 2017 (March and November), 2018 (October), 2021 (October) and 2024 (October) Budgets.*

	Column 2	Column 3	Column 4	Column 5
	Mid Devon	Devon County Council	Devon and Somerset Fire Authority	Total
	£	£	£	£
<b>Multiplier Cap</b>				
25. Cost of cap on, and freezing of, small and standard (formerly supplementary) business rates multipliers - Loss of net rates income	1,675,198	389,747	40,431	2,105,376
26. Cost of cap on, and freezing of, small and standard (formerly supplementary) business rates multipliers - Uprating to grants in respect of Section 31 funded reliefs	496,185	111,642	12,405	620,232
27. Total compensation for cost of cap on, and freezing of, small and standard (formerly supplementary) business rates multipliers	2,171,383	501,389	52,836	2,725,608
<b>Small Business Rate Relief</b>				
28. Cost of doubling SBRR & threshold changes for 2025-26	1,153,866	259,620	28,847	1,442,333
28a. Additional compensation for loss of supplementary multiplier income	41,010	9,227	1,025	51,262
29. Cost to authorities of maintaining relief on "first" property	0	0	0	0
<b>Rural Rate Relief</b>				
30. Cost to authorities of providing 100% rural rate relief	7,339	1,652	184	9,175
<b>Supporting Small Business Scheme</b>				
31. Cost to authorities of providing relief	166,506	37,464	4,163	208,133
<b>Designated Areas qualifying relief in 100% business rates retention areas</b>				
32. Cost to authorities of providing relief	0	0	0	0
<b>Public lavatories relief</b>				
33. Cost to authorities of providing relief	2,781	625	69	3,475
<b>Retail, Hospitality and Leisure relief</b>				
34. Cost to authorities of providing relief	583,601	131,310	14,590	729,501
<b>Freeports relief</b>				
35. Cost to authorities of providing relief	0	0	0	0
<b>Investment Zones relief</b>				
36. Cost to authorities of providing relief	0	0	0	0
<b>Low-carbon heat networks relief</b>				
37. Cost to authorities of providing relief	0	0	0	0
<b>Improvement relief</b>				
38. Cost to authorities of providing relief	4,995	1,124	125	6,244
<b>Film Studio relief</b>				
39. Cost to authorities of providing relief	0	0	0	0
<b>TOTAL FOR THE YEAR</b>				
40. Amount of Section 31 grant due to authorities to compensate for reliefs	4,131,481	942,411	101,839	5,175,731

**NB** To determine the amount of S31 grant due to it, the authority will have to add / deduct from the amount shown in line 41, a sum to reflect the adjustment to tariffs / top-ups in respect of the multiplier cap (See notes for Line 40)

This completed Excel form should be e-mailed to [nndr.statistics@communities.gov.uk](mailto:nndr.statistics@communities.gov.uk) and any relevant precepting authorities by the 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.