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Welsh Government

Consultation – Summary of Responses

Non-Domestic Rates

Reforming Non-Domestic Rates in Wales – Summary of Responses

9 February 2023

Mae'r ddogfen yma hefyd ar gael yn Gymraeg.
This document is also available in Welsh.

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Overview

This document provides a summary of the responses to the consultation on Reforming Non-Domestic Rates in Wales.

Action required

This document is for information only.

Further information and related documents

Large print, Braille and alternative language versions of this document are available on request.

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Additional copies

This summary of response and copies of all the consultation documentation are published in electronic form only and can be accessed on the Welsh Government's website.

Link to the consultation documentation:

https://www.gov.wales/reforming-non-domestic-rates-wales

Contents

Introduction

1. Non-domestic rates (NDR), sometimes known as business rates, are levied on most non-domestic properties. Liability is calculated by multiplying the rateable value, which is determined independently by the Valuation Office Agency (VOA), by the multiplier, which is set on an annual basis by the Welsh Government. After reliefs, rates raise more than £1.1bn every year in Wales. All of this revenue is used to fund local public services which people and communities rely on.

2. On 29 March 2022, the Minister for Finance and Local Government made a statement setting out the Welsh Government's plans to reform NDR during the current Senedd term. This built on the Reforming Local Government Finance for Wales: Summary of Findings that was published at the end of the previous Senedd term.

3. These plans for reform require a mixture of primary and secondary legislation. The Welsh Government intends to bring forward changes to primary legislation this Senedd term, through a planned Local Government Finance Bill.

4. The consultation *Reforming Non-Domestic Rates in Wales* sought views on proposals for the reform of the NDR system. Engagement was sought from a broad range of stakeholders including local government, representative bodies for sectors of the tax-base, professional rating or taxation representatives, and individual ratepayers.

5. This consultation applied to Wales only.

Proposals

6. The consultation sought views on a range of proposals aimed at making essential and positive changes to NDR in Wales. The proposals include the following.

   - **More frequent revaluation cycles**, a change which many stakeholders have been calling for, to ensure that rates valuations more accurately reflect up-to-date market conditions, along with additional measures necessary to support this.

   - **Improving the flow of information** between government and ratepayers, taking advantage of modern digital services.

   - Providing the Welsh Government with **more flexible legislation** to amend reliefs and exemptions in future years.

   - A **review of reliefs and exemptions** to ensure the arrangements align to our Programme for Government and the available support is targeted in the most effective way.

- Providing greater scope to **vary the multiplier** to help align annual increases with our economic development priorities.

- Improving the **administration of valuation functions and rating lists** to streamline processes and reduce the burden on government and ratepayers; and

- Further measures to ensure we can continue tackling rates **avoidance**.

- Consideration of an alternative approach, such as a **local land value tax**, to raising local taxes over the longer-term.

Engagement

7. Views were invited as part of a 12-week consultation which ran from 21 September 2022 to 14 December 2022. The consultation was published on the consultation pages of the Welsh Government's website. Respondents were able to submit their views and comments on paper, by email or online, and in Welsh or English.

Summary of responses

8. In total, the consultation received 73 responses. Responses were received from a wide range of stakeholders. There were 23 responses from representative bodies for sectors of the tax-base, 19 responses from members of the public who may also be ratepayers, 14 responses from individual businesses, nine responses from local government, and eight responses from professional rating or taxation representatives.

9. The following summary concentrates on the questions asked throughout the consultation. Views were generally supportive of the Welsh Government's proposals in most cases, with some exceptions. Consistent themes included a recognition that there is scope for the NDR system to be improved and views about the overall burden of the tax among those liable.

10. This document is intended to be a summary of the responses received. It does not aim to capture every point raised by respondents, but to highlight the key themes.

11. Some respondents did not answer every question. All percentages are based on views provided in relation to the relevant question, rather than the total number of respondents to the overall consultation.

12. A full list of respondents is available at **Annex A**.

Q1. Do you agree revaluations should occur at least every three years in future, to maintain fairness in the system by ensuring valuations are updated more often to reflect changing economic conditions? What are your reasons for your answer?

13. Out of 68 responses received, 75% were in favour of the proposal for revaluations to occur every three years, whereas 21% were against and 4% were unsure. 58 responses provided specific views in response to the question.

14. Among those in favour of three-yearly cycles, there was a general view that the change would ensure the NDR system becomes more responsive to economic changes, whilst also maintaining a degree of certainty with liabilities not altering too frequently. Also highlighted was the certainty provided by operating on the same proposed timeframe across Wales and England. The viewpoint was held by a range of stakeholders from different groups and was widely supported by local government respondents.

15. Some respondents suggested that revaluations should occur more frequently than three-yearly. These responses commonly cited that market fluctuations necessitate increased frequency and that, although three-yearly cycles are desirable, this should be seen as an interim step towards an increased frequency once technology used within the system allows. Views supporting a greater frequency were shared across a range of respondent groups, including some representative groups for large sectors of the tax-base.

16. Views against more frequent revaluations were generally supportive of the current five-yearly cycle and cited possible increases in administrative burden placed on ratepayers. These views were mainly held by members of the public.

17. Wider views were focused on altering how changes in liability occurred, changing the basis of liability, and replacing NDR with an alternative system of taxation. Views of this nature were put forward by a range of respondents.

Q2. Do you think revaluations should occur more frequently than every three years? If so, how often would you suggest?

18. Out of 65 responses received, 60% were against revaluations occurring more frequently than every three years, whereas 35% were in favour and 5% were unsure. 53 responses provided specific views in response to the question.

19. Views against revaluations occurring more frequently than three-yearly highlighted the increased costs of undertaking a revaluation, risks of creating uncertainty by revaluing properties too frequently, and doubts about the current capability of the VOA to deliver a shorter cycle. These views were shared by respondents from different groups and commonly held among local government responses.

20. Among those supporting revaluations occurring more frequently than three-yearly, views focused on ensuring rateable values are more accurately reflective of market conditions. Although views supported increased frequency, a common

caveat was that there needs to be the necessary capability within the VOA to deliver it. Increased frequency was supported by those among different groups, including major sector representatives, however there was no local government support for this viewpoint.

Q3. Do you think the gap between the antecedent valuation date and the revaluation taking effect should be less than two years, if possible, in future?

21. Out of 66 responses received, 65% were in favour of a gap shorter than two years between the antecedent valuation date and the revaluation taking effect, whereas 26% were against the idea and 9% were unsure. 43 responses provided specific views in response to the question.

22. Where those in favour of a shorter gap provided specific suggestions, the most common was 12 months, with a small number suggesting 18 months. Comments raised concern that the current gap results in rateable values not reflecting market conditions at the date of revaluation. Numerous responses highlight that a shorter gap has been introduced in other countries, including a 12-month period in Scotland. It was also suggested that a shorter gap might reduce the likelihood of appeals. This viewpoint was supported by a wide range of respondents, including commonly among taxation and rating professional bodies and local government responses.

23. Those in favour of retaining the existing gap cited the information requirements to deliver revaluations, with one large business highlighting extensive engagement required with the VOA prior to the revaluation. Although limited in numbers, comments from this viewpoint arose across different groups of respondents.

Q4. Do you have any views on the proposals to create a duty on ratepayers to inform the VOA if certain information relating to the hereditament changes, and the new duty to provide annual confirmation, support more frequent revaluation and the maintenance of accurate rating lists?

24. Out of 53 responses received, 66% of responses were in favour of the proposed duty, whilst 34% were against it.

25. Support by some was conditional, emphasising the importance of ratepayers receiving clear guidance outlining the information required This viewpoint was commonly put forward by responses from local government.

26. Other comments in favour of the proposed duty agreed that it would improve the accuracy of the list, allow for timely changes, and reduce the need for retrospective changes into previous years. It was also highlighted that changes would support more frequent revaluations and help reduce the gap between the antecedent valuation date and revaluation in the future. A range of groups responded on this basis, representative of differing interests.

27. A small number of the respondents who were broadly in favour of the proposal disagreed with the frequency of an annual confirmation. This view was put forward by some individuals and representatives.

28. Those against the proposals commonly raised concerns about the additional burden the duty would place on ratepayers. Concerns were highlighted by a range of respondents, with impacts considered to differ for small and larger businesses. It was highlighted that small businesses may be unaware of changes that trigger the duty, whilst larger businesses may have extensive property portfolios requiring a vast amount of work to gather the relevant information. It was also suggested that existing information held by public bodies could be shared more effectively.

Q5. Do you have any views on the proposals for a proportionate compliance regime to support the duty to provide information? In particular, do you consider the proposed penalties to be fair and proportionate?

29. Out of 56 responses received, there was balance between views: supporting the penalties; recognising the need for a penalty system, subject to more detail; or which considered the proposed penalties to be too high (27% of responses in each case). Views were also raised about impacts on either ratepayers or bodies administering penalties.

30. Responses supporting penalties highlighted that, for an information duty to be effective, it was necessary for there to be an associated compliance regime, with the suggested penalties viewed as fair and proportionate. This viewpoint was held primarily among local government responses, with a small number of sector representatives and businesses in agreement.

31. Among those stating more detail was required, it was highlighted that clear guidance would be needed to clarify to those responsible what information would need to be provided. Comments also supported plans to ensure the duty is in place and has a period of time to embed, prior to the introduction of any penalty system. These views were shared by a range of respondents.

32. Those who viewed the proposed penalties to be too high were concerned that they may be used too frequently and commented that they should be treated as a last resort. It was commonly stated that leniency should be used, with every effort made to obtain information before resorting to issuing penalties. There was also concern raised about criminal sanctions being too harsh a penalty. These views were shared by a range of respondents, excluding local government.

Q6. Do the proposed timescales provide ratepayers with enough time to meet their obligations? If not, under what circumstances would this not be possible?

33. Out of 62 responses received, 54% supported the proposed timescales, whereas 26% were against them and 20% were unsure. Specific comments were provided in 39 responses.

34. Responses in favour of the timescales viewed them to be fair, in line with other responsibilities placed upon businesses. These views were provided by a range of respondents as well as commonly by local government respondents.

35. Some responses were generally in favour of the timescales, but had concerns about the complexity of information that may be required within them. It was commonly suggested that flexibility should be shown where intent to comply with the obligations was shown, but not met for various reasons. These views were held by a range of respondents.

36. Those against the timescales were primarily businesses. Three large businesses with extensive property portfolios raised concerns about their ability to meet the proposed timeframes.

Q7. Do you have any views on the proposal to undertake a review of relief schemes and any views on how their effectiveness should be considered? What factors should a review take into account?

37. Out of 52 responses received, 46% of responses were supportive of proposals to undertake a review of relief schemes. Other views favoured the existing system providing more relief (17%), maintaining the package of reliefs as they currently operate (17%), and simplifying the existing system to reduce complexity (15%). Wider views raised concern about current cost pressures, calling for this to be a central consideration to any review.

38. Those supporting a review highlighted different aspects of current relief schemes which should be reconsidered, with the workings of Small Business Rates Relief and Empty Property Rates Relief commonly referred to. A common theme was that any changes to the system should be done with the aim of making the system fairer. Support for a review was provided by many respondent types and was common among local government responses.

39. Support for providing additional relief was primarily from businesses calling for a reduction in individual liabilities. There were similar calls from a small number of sector representative groups.

40. The current package of reliefs was viewed as fit for purposes by a mix of individual businesses and sector representative groups, with comments highlighting the importance of existing relief schemes.

41. Concern about the complexity of the current system was highlighted, citing the vast range of relief schemes and uncertainty among ratepayers about what they may be entitled to. These views were presented by large sector representative bodies. The complexity of administering different reliefs was also raised by some local government responses.

Q8. Do you have any views on our proposals to enable the Welsh Government to amend, remove and create new statutory reliefs by secondary legislation to align to policy priorities?

42. Out of 48 responses received, increased legislative flexibility around reliefs was supported by 64%. Counterviews were put forward by 25% of responses, which were against additional flexibility in this area or called for complete alignment of

relief schemes with other UK countries. Wider views about maintaining or expanding existing reliefs were also put forward.

43. Of those supporting flexibility, views highlighted how this would enable the Welsh Government to be more responsive to emerging needs as well as better align support to wider policy objectives. A small proportion caveated their support with the need for proper consultation before making changes. Views supporting flexibility were put forward by a wide range of respondents, including large sector representative bodies and local government responses.

44. Respondents providing views against increased flexibility raised concerns about the Welsh Government having powers to alter the NDR system more easily, whilst also highlighting risks associated with diversion of policy from that in England. These views were held mainly by individual businesses, members of the public and a couple of taxation and rating professional representatives.

Q9. Do you have any views on the proposal for the Welsh Government to have greater flexibility to provide for exemptions by secondary legislation, to align with policy priorities?

45. Out of 37 responses received, views were broadly similar to those in relation to reliefs, with 62% supporting additional flexibility. The remaining 38% disagreed with the proposal for greater legislative flexibility. Other views focused on aligning with the UK Government and ensuring that any changes are subject to a higher level of scrutiny.

Q10. What is your view on the proposal to give local authorities greater flexibility to award retrospective discretionary relief?

46. Out of 48 responses received, 71% were in favour of expanding local authorities' powers to award discretionary relief retrospectively. The remaining 29% were against the proposal.

47. Views supporting the proposal highlighted that the current system imposes an undesirable limitation that impacts both local authorities and ratepayers. The proposals were viewed to enable greater flexibility to address localised issues. The proposals were supported by a wide range of respondents, including consistent support from local government.

48. Those against proposals raised concerns about decisions being made both retrospectively and at a local level. Some such responses stated concerns about inconsistencies in the way local authorities operate with respect to their use of discretion. A range of respondents held this viewpoint, although none from local government.

Q11. What is your view on proposals to provide the Welsh Government with the ability to vary the multiplier for properties of different use, rateable value and geographical location, to align to policy priorities?

49. Out of 57 responses received, 51% were supportive of the Welsh Government having the ability to vary the multiplier for different parts of the tax-base. The remaining responses were broadly against increased flexibility around the multiplier, including specific calls in 19% of responses for a single multiplier to remain in place across Wales. Wider responses raised concerns about the potential for increased complexity and administrative burdens.

50. Support for greater flexibility was primarily on the basis that it would enable more targeted setting of the multiplier for different parts of the tax-base. It was suggested that this could be used in a range of circumstances, for example to support smaller businesses or align with wider policy considerations. The multiplier was also highlighted as a potential alternative approach to a relief scheme for reducing liability for part of the tax-base. Views in favour of flexibility were presented by a wide range of respondents, with sector representatives, taxation and rating professional bodies, and local government responses generally in favour.

51. Views against greater flexibility that focused on retaining a single multiplier highlighted the fairness of the current system and the additional complexity that more than one multiplier would introduce. These views were shared by a range of representative groups and individual businesses.

52. Those who were against the proposals raised concern that multiplier flexibility would create a system whereby different sectors would be treated inequitably, and the changes would lead to greater uncertainty. These views were primarily held by individual businesses and members of the public.

Q12. Do you have any other suggestions for parameters that could be considered in varying the multiplier?

53. Out of 26 responses received, 38% suggested that the multiplier should be used to lower the NDR liability, 27% viewed the multiplier as a tool to address wider policy issues, 23% explicitly stated that the multiplier should not be varied, whilst 12% viewed it as a tool to encourage investment.

54. Comments in favour of lowering the multiplier highlighted the affordability of the tax, with comparisons made to taxes paid by businesses with a lesser reliance on the use of non-domestic properties. Concerns were also raised about the default approach of NDR revenue increasing annually in line with inflation and revaluation having a requirement to be revenue neutral, even if rateable values have fallen. These views were primarily put forward by sector representative groups.

55. It was suggested that a lower multiplier could be aligned to wider policy issues including local deprivation, energy efficiency, social enterprises or bodies paying

a Real Living Wage, and unexpected crises such as the pandemic. Suggestions came from a mix of sector representatives and local government responses.

56. Those against varying the multiplier reiterated views provided against proposals for additional legislative flexibility.

Q13. Do you have any views on proposals to ensure that changes in economic factors, market conditions or changes in the general level of rents are addressed through more frequent revaluations, rather than as material changes of circumstances between revaluations?

57. Out of 35 responses received, 60% were against proposals to clarify the intended scope of appeals citing a material change of circumstances, whilst 40% supported the proposals.

58. Views against the proposals focused on concerns that changes occurring between revaluations would not be captured in a timely manner, with limited reference to the details and rationale for the approach. Some responses raised concerns with the approach to appeals lodged in response to COVID-19 restrictions, with the view that these should have been allowed to result in rateable value changes between revaluations. These views were presented by a range of respondent groups.

59. Comments in favour of the proposals highlighted that economic fluctuations would be more accurately and fairly reflected by the proposed move to three-yearly revaluations. It was recognised that the proposals intend to retain the right to submit an appeal citing a material change of circumstances caused by localised changes. This viewpoint was primarily supported by local government responses, with a small number of responses from other groups.

Q14. Do you think the proposed changes to completion notice procedures will help to ensure all relevant properties are listed for NDR in a timely manner?

60. Out of the 47 responses received, 57% supported the proposal, whilst 15% were against it and 28% were unsure. Specific comments were raised in 22 responses.

61. Those in favour of the changes to the completion notices were of the view that this will improve the timeliness of properties being listed for NDR and improve the accuracy of billing. This viewpoint was primarily held among local government responses.

62. Some responses highlighted the need for clear information flows to enable the proposal to work effectively, providing conditional support for the proposed changes. This viewpoint was presented primarily by a mix of sector representatives and taxation and rating professional bodies.

63. Comments against the proposal stated that the current system works and changes risk hindering development.

Q15. Do you have any views on proposals to improve administration of the central rating list?

64. Out of the 23 responses received, 87% supported the removal of the need for regulations to make central list changes, with the remaining 13% conditionally supporting changes providing consultation occurred where appropriate.

65. Support for changes referenced that reduced administrative burden in making alterations to the central list would be beneficial to both the Welsh Government and ratepayers, ensuring that changes are made in a more timely manner. This view was shared across different groupings of respondents.

66. Those conditionally supporting the proposal were primarily businesses with large property portfolios raising concern about possible changes impacting them as ratepayers.

Q16. Do you have any views on proposals for a general anti-avoidance rule for NDR in principle?

67. Out of the 29 responses received, the vast majority supported proposals to enable the Welsh Government to make anti-avoidance regulations, or did so in principle, whilst the remainder called for further consultation on any proposals or were against the proposal.

68. Responses in favour of the proposals emphasised the importance of fairness within the system as well as the impacts of revenue losses occurring from avoidance. These views were shared by a range of representative groups, with the proposals broadly supported among local government responses.

69. Comments supporting the proposals in principle raised concerns about the possibility of differing approaches between local authorities and emphasised the need for a route of appeal. Other responses highlighted the importance of consulting on individual proposals.

Q17. Do you think local authorities should have more powers to enable them to counteract NDR avoidance effectively?

70. Out of the 55 responses received, 53% were in favour of providing more powers to the local authorities, whereas 34% were against the proposals and 13% were unsure. Specific comments were raised in 36 responses.

71. Those supporting additional powers on a conditional basis highlighted the need for consistency among local authorities. Local government responses also tended to be conditional, in some cases highlighting the need for resourcing to make use of any powers.

72. Comments against additional powers highlighted risks of inconsistencies in approach between local authorities stating that avoidance should be addressed centrally.

Q18. What are your views on taking an alternative approach, such as a local land value tax, to raising local taxes, over the longer-term?

73. Out of 54 responses received, 33% opposed a local land value tax, 24% stated a desire to retain and improve NDR, 20% were in favour of a local land value tax, 15% proposed an alternative form of taxation, and 8% were unsure of their preference.

74. Comments against a local land value tax viewed it as a complex alternative that would be costly and difficult to implement. It was noted that existing research has highlighted information that would be required before a local land value tax could be feasible. Concerns were also raised about impacts on sectors with high land usage. Such views were presented by various groups, including a high proportion of responses from members of the public.

75. Support for the current system was generally caveated with the view that reforms could be made to improve the system. It was acknowledged that NDR is long established and generally understood, whilst a new system risks additional complexity. This view was presented by a range of respondents.

76. Those in favour of a local land value tax highlighted that a similar tax is present in other countries and focused on the possibility of a local land value tax reducing the liability due under NDR. Responses also highlighted that there would be risks with a new system and extensive work would be required. This view was presented by a range of respondents.

77. There were suggestions for other alternative forms of taxation, including a revenue based tax, more akin to corporation tax or VAT, and an online sales tax. The general theme was that NDR is considered unduly burdensome on some sectors over others and different taxes may address this more effectively. Such views were put forward primarily by sector specific representative bodies.

Q19. We have asked a number of specific questions about the reform of NDR. If you have any related points which we have not specifically addressed or if you wish to comment on other aspects of NDR reform, please use this space to record your comments.

78. Out of 25 responses received, views were reiterated in favour of reforms to the current system, setting out concerns about operations of the system and calling for the impact of NDR to be lowered. Other responses put forward a range of wider views, including the need to consult on changes and impacts on specific sectors.

79. Among those in favour of reforms to the current system, there was a mix of support for the proposals and calls for more extensive reform. More frequent revaluations were generally welcomed.

80. Concerns were raised about the operations of the appeals system and the ability to handle appeals in a timely manner, as well as whether the VOA is adequately resourced to enable the proposals.

81. Some of those calling for a lower financial impact from NDR highlighted the possibilities of incentivising new businesses through support, whilst others highlighted the overall tax liability.

Q20. The Welsh Government would like your views on the effects these proposals would have on the Welsh language, specifically on:

1. **opportunities for people to use Welsh; and**
2. **on treating the Welsh language no less favourably than English.**

82. Out of 27 responses received, the majority stated that the proposals would have no effect on the Welsh language and a small number stated that the proposals would have a positive effect. Wider views emphasised the importance of treating both languages equally, with a small number of responses raising concerns about the costs of operating bilingually.

Q21. Please also explain how you believe the proposals could be formulated or changed:

1. **positive effects or increased positive effects on opportunities for people to use the Welsh language and on treating the Welsh language no less favourably than the English language; and**
2. **no adverse effects on opportunities for people to use the Welsh language and on treating the Welsh language no less favourably than the English language.**

83. Out of 13 responses received, several suggested that a reduction in liability could incentivise the use of the Welsh language, some commented in support of bilingualism, and a small number raised concerns about the costs of operating bilingually.

84. Suggestions included reducing liability for businesses that provide Welsh language training, a lower multiplier for sectors supporting the Welsh language, and support targeted to rural areas with a high propensity of Welsh language speakers.

Other comments

85. Three responses to the consultation were received that did not directly address the questions set out. The views put forward primarily highlighted desires for sector specific support, with views mixed between retaining existing reliefs and allowing for flexibility to provide more targeted relief. It was also highlighted that any changes to the NDR system should consider broader financial implications.

Next steps

86. Following the consultation, the Welsh Government intends to move forward with the development of the proposals.

87. More immediately, changes will be made via regulations to clarify the intended scope of appeals citing a material change of circumstances. This will take effect from 1 April 2023 and ensure that the legislation aligns with the policy intention for macro-economic changes to be reflected at revaluations. The Welsh Government recognises the views put forward on this issue and would like to clarify the intent of the change is to ensure stability and fairness within the tax-base. The rationale for the proposals was set out in the consultation. Where economy-wide shocks occur, similar to COVID-19, measures other than NDR appeals provide more appropriate tools to address the impact on ratepayers. As set out in the consultation, appeals citing a material change of circumstances may still be made in response to localised conditions faced by ratepayers.

88. In the medium term, the Welsh Government will seek to pursue various measures through the planned Local Government Finance Bill. These include three-yearly revaluations and supporting information requirements, and improvements to the administration of rating lists. Work will also continue to scope out the feasibility for a shorter antecedent valuation date applicable to future revaluations.

89. Powers will also be sought that would enable future secondary legislation to implement changes in relation to reliefs, exemptions, varying the multiplier, and anti-avoidance measures. The Welsh Government would seek wider views through consultation before introducing any specific measures that make use of these powers. A review of the existing framework of reliefs and exemptions would inform the use of these powers.

90. In the longer term, the Welsh Government recognises views put forward in relation to more substantial reform of NDR. These views will inform ongoing considerations about the feasibility of alternative taxation systems. Any change of this nature would not occur during this Senedd term and would be subject to extensive further engagement.

Annex A: List of respondents

Responses were received from the following.

Accessible Retail
Association of Accounting Technicians (AAT)
Association of Convenience Stores (ACS)
Association of Town & City Management (ATCM)
British Holiday & Home Parks Association (BH&HPA)
British Independent Retailers Association (BIRA)
BT Group
Caerphilly County Borough Council
Cardiff Council
Charity Retail Association (CRA)
Chartered Institute of Taxation (CIOT)
Chepstow Chamber of Commerce & Tourism
Community Pharmacy Wales (CPW)
Confederation of British Industry Wales (CBI)
Country Land and Business Association Cymru (CLA)
Cytûn: Churches together in Wales
Denbighshire County Council
Dŵr Cymru
Federation of Independent Retailers (NFRN)
Federation of Small Businesses (FSB)
Flintshire County Council
FOR Cardiff
Fox Hill Farm
Gerald Eve
GL Hearn
Institute of Revenues Rating and Valuation (IRRV)
Monmouthshire County Council
National Farmers Union (NFU)
National Hair and Beauty Federation (NHBF)
Pembrokeshire County Council
Rating Surveyors' Association (RSA)
Royal Institution of Chartered Surveyors (RICS)
Severn Trent Water and Hafren Dyfrdwy
Snowdonia Hospitality
Swansea BID
Swansea Council
Torfaen County Borough Council
Tourism Swansea Bay Ltd
UK Hospitality (UKH)
UK Music
Valero Energy Ltd
Wales Council for Voluntary Action (WCVA)
Welsh Independent Schools Council (WISC)
Welsh Local Government Association (WLGA)
Welsh Retail Consortium (WRC)

7 responses were received from individual members of the public.

18 respondents wished to remain anonymous. Where it has been unclear on the respondent’s preference, the response has remained anonymous.