

24 July 2024

Dear

ATISN 19739 – Non-domestic rates relief for self-catering accommodation

Information requested

Thank you for your request which I received on 10 July. You asked for the following information:

- 1) The total amount of money spent on non-domestic rates relief for self-catering properties in Wales from April 1 2023 to June 30 2024.

Please also provide a breakdown of:

- a) The total amount of money spent on non-domestic rates relief for self-catering properties with a rateable value of up to £6,000.
- b) The total amount of money spent on non-domestic rates relief for self-catering properties with a rateable value between £6,001 and £12,000.

Our response

Local authorities are responsible for billing and the administration of non-domestic rates in Wales, this includes applying non-domestic rates relief. The Welsh Government collect annual billing data from all local authorities each year for local taxation policy development purposes.

Data for the 2024-25 financial year is not yet available. This response, therefore, covers the period from 1 April 2023 to 31 March 2024 (the 2023-24 financial year). Figures for the year are estimates, based on the picture at the beginning of the year, when bills were issued.

Table 1 provides the data you have requested. The vast majority (£16.2m) of the total cost relates to Small Business Rates Relief. The remainder arises from other reliefs, including Retail, Leisure and Hospitality Rates Relief and Transitional Relief for the 2023 non-domestic rates revaluation.

Table 1: Estimated non-domestic rates relief provided to self-catering properties in Wales, 2023-24

Rateable value	Amount of relief
Up to £6,000	£15,272,000
£6,001 to £12,000	£1,302,000
£12,001 and above	£291,000
Total	£16,865,000

The Valuation Office Agency (VOA) is responsible for classifying and valuing properties for local taxation purposes. The VOA conducts a rolling programme to check that self-catering properties classified as non-domestic have continued to meet the criteria in place at the time of assessment. Their target is to check the status of each property at least once every two years. As a consequence, the costs set out in Table 1 are likely to change, once the VOA have completed a full round of compliance checks.

Next steps

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.
Or 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,