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The Rt Hon The Viscount Whitelaw CH MC  
Lord President of the Council  
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12 December 1986

Dear Lord President,

with DRJ

NBRN.

"PAYING FOR LOCAL GOVERNMENT" - RESPONSE TO CONSULTATION

I was grateful for colleagues' comments on the draft document that was enclosed with my letter to you of 3 December.

I have taken account of the points that were raised: I enclose the version of the text that has gone to the printer.

In view of the shortage of time, it has been necessary to leave one or two issues of policy unresolved at this stage - notably the arrangements for caravans, and whether unmarried couples should be jointly and severally liable for the community charge. I hope that it will be possible for these to be considered by E(LF) early in the New Year.

The document will be published on Monday 15 December. The House will be informed by way of a written PQ; copies will be placed in the Library and the Vote Office. At the same time, I shall be publishing a summary of the responses to consultation a copy of which is also enclosed.

I am copying this letter, and the enclosures, to the Prime Minister, the Lord Chancellor, members of E(LF) and to Sir Robert Armstrong.

Yours sincerely,

*Nicholas Ridley*

PP NICHOLAS RIDLEY

(Approved in draft by the Secretary of State and signed in his absence.)

PAYING FOR LOCAL GOVERNMENT: THE COMMUNITY CHARGE

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## FOREWORD

Abolition of domestic rates was the centrepiece of the Government's Green Paper "Paying for Local Government" (Cmnd 9714) published in January this year. The aim of the Government's proposals is to make local authorities more accountable to the people in their areas by replacing rates with a community charge, payable by all adults as a flat-rate amount in each area.

There have been over 1200 responses to the Green Paper in England, and 120 in Wales. The Government is grateful to those who sent in comments. Though opinions varied, more than twice as many people wanted to abolish the rates as wanted to keep them. The community charge received considerably greater support than any other replacement for domestic rates.

The rating system has been under review for too long. There is wide agreement that reform is needed. Equally, there is no prospect of a solution that commands universal support. The time has come to decide, and to embark on reform. The Government therefore confirms its intention to introduce the community charge in England and Wales.

The community charge will mean that the cost of paying for local services is shared out more fairly than it is at present. And a £1 per adult rise in spending will mean a £1 increase in the community charge. For the first time, every local elector will have a clear incentive to consider the costs, as well as the benefits, of extra local spending.

Clear accountability through the community charge will also require us to proceed with the other main proposals in the Green Paper. Although we are still considering the detailed responses on these matters, we can say that the Government will be introducing a simpler system of distributing the grants to local authorities which are paid for by taxpayers, and a uniform rate poundage for businesses in each country.

In England and Wales, the Government intends to introduce legislation as soon as practicable - no later than the first Session of the next Parliament - to bring about these changes. Its aim is that the new system should begin to come into effect in 1990.

Many of those who responded to the Green Paper expressed concern about practical problems associated with the community charge. The Government is publishing this document now in order to answer a number of questions about the operation of the new system. Its aim is to enable all those who will be affected to see how the community charge will operate, and to give the opportunity for further discussion about the detailed arrangements before final decisions are taken.

NICHOLAS RIDLEY  
Secretary of State  
for the Environment

NICHOLAS EDWARDS  
Secretary of State  
for Wales

## PAYING FOR LOCAL GOVERNMENT: THE COMMUNITY CHARGE

### What is the community charge?

1. The community charge is a flat-rate payment, levied by each local authority on the adults living in its area. The community charge will replace domestic rates, which the Government plans to abolish.

### Who will pay it, and where?

2. Everyone over 18 living in this country, including foreigners, will be liable to pay the community charge. The only exceptions will be those under 19 but still at school, convicted prisoners and resident hospital patients.

3. At present, about 16 million householders in England and Wales pay rates. About 37 million people will pay the community charge. They will pay the amount levied by each local authority in whose area they live - so, for example, the overall community charge bill may be made up of separate amounts for the county council, the district council and the parish or community council. Those on low incomes will continue to get help through the social security system. Detailed arrangements will be settled later.

4. Some people live in properties where non-domestic rates are paid at present - including staff hostels in hospitals; hotels; and caretakers' flats in office blocks. Under the new system such people will pay the community charge. Buildings in residential use will no longer pay non-domestic rates: either they will be removed from the rating list entirely or, where part of the building is used for other purposes, the rateable value will be split by the Valuation Officer between the residential and other parts. No rates will be charged on the residential part.

5. People will pay the community charge to the district or borough where they have their sole or main residence. In the vast majority of cases, it will be obvious where people live. A few people have two or more homes, or spend part of the year abroad. It will be necessary to decide which is their main residence. Although such people may well wish to express a view, they will not be allowed simply to choose which it should be. The decision will be taken by a community charge registration officer appointed by the local authority. There will be the right of appeal set out in detail below.

6. Where people should pay will be determined according to the facts of each case, and in the light of similar cases decided by the courts. The registration officer will look at the individual's particular circumstances and will be able to consider such evidence as where the person is employed and where children go to school, as well as the length of time spent at each address. This approach is similar to that used in the rating system, where there is no detailed definition of 'the occupier' who is liable to pay rates. This works well, and the Government sees no need to set down a detailed definition of 'sole or main residence' for the purposes of the community charge.

### What happens when someone moves house?

7. Like rates, liability for the community charge will be based on the actual period spent in an area. Someone living at the same address throughout the year will pay the full year's community charge there. When people move, they will notify the authority with which they are registered of the change of address and pay only the appropriate proportion of the year's charge there. They will register for the community charge at their new address. So, for example, someone who moved on 1 October would pay half the annual charge at each address. Arrangements for registration are discussed in more detail below.

### How will students be treated?

8. The Green Paper proposed that students, like all other adults, should pay the community charge: they use local services and can vote in local elections. But it recognised that students might require special rules because it would be complex and costly for them to be required to register and deregister at the beginning and end of every term. It proposed that students in higher and further education should be liable for the community charge at their term-time addresses as if they were living there throughout the year. However, no final decisions have been taken about payment of the community charge by students in England and Wales.

### What about empty houses and second homes?

9. The Green Paper recognised that owners of two homes should pay a contribution towards services in the area of their second home. Some local services - fire, police, roads, planning - are needed whether the house is lived in or not; and not levying bills on such property would give an undue windfall gain to owners of second homes.

10. It would not be appropriate to charge rates on such property after the abolition of domestic rating: any house can switch between use as a main residence and use as a second home, and there will no longer be a register of domestic rateable values. The Green Paper therefore suggested that second homes should bear a standard charge equal to two units of community charge for the area. The Government now proposes that this standard charge should apply to all dwellings not occupied as a main residence (including empty houses and holiday-let houses) except empty houses which are uninhabitable or which are temporarily empty for up to 3 months on a change of occupier. These will be exempt from any charge just as at present they do not pay empty property rates.

11. Setting the standard charge at two units of community charge in the area would mean that, the bill for each house was broadly, about the same as with rates. Local authorities may however consider that a charge at this level would be excessive for all or some of the property in their area: in particular, many authorities use their existing power not to rate empty houses, and may wish to preserve this position. The Government therefore proposes to give local authorities in England and Wales power to decide whether to set lower standard charges for particular categories of property. Special provision would need to be made for caravans and other property not suitable for year-round occupation where application of the standard charge may be inappropriate.

### Will there be a community charge register?

12. Liability for the community charge will be based on the fact of residence in an area. There will be a separate register for each district and borough of those who are resident there. Councils will be required to have an officer formally designated as a community charge registration officer, with responsibility for registration.

13. The community charge register will be separate from the electoral register. The two will not have the same coverage. For example, some resident foreigners will appear on the community charge but not the electoral register; students studying away from home may appear at their home address on the electoral but not the community charge register. The community charge register will also be updated throughout the year to take account of changes of address; the electoral roll is not. The two registers will therefore be administered separately, although each may be used to check the other.

14. Once the registration officer is aware that an individual is resident in the area, he will add their name to the community charge register. The person concerned will immediately be told. Usually, this notification will merely confirm what the individual knew was going to happen. In some cases, however, the person may not be satisfied with the registration officer's decision; the individual may, for example, already be registered elsewhere, and regard that address as their main residence. They will then have the right of appeal against the decision of the registration officer.

### Will the register be open to the public?

15. The register will record information about those who are liable for the community charge at each address within the area. The individuals concerned will have the right to see all the information held on the register about them, or which affects their community charge payments. Information available to the general public will be limited to a list of addresses and the names of those registered there.

### How will the register be compiled?

16. Information for the community charge register will come from a variety of sources. The most important will be canvasses undertaken for the purpose. Every home will be sent a form on which details of those resident at that address will need to be entered. The first canvass will take place everywhere in the summer before the community charge comes into effect. Thereafter, there will be no set annual timetable: local authorities will be free to devise their own programmes for canvassing their areas. They will, for example, be able to spread the workload throughout the year or to decide that some parts of their areas need to be canvassed more frequently than others.

### Who will be responsible for filling in the canvass form?

17. It would be impractical for every individual to have a duty to respond to canvasses: the registration officer would not know how many forms to expect from each address. The Green Paper therefore

suggested that heads of household should be responsible for responding to canvasses and for registering people who joined the household between canvasses.

18. The Government has taken note of the view expressed during consultation that the concept of 'head of household' is difficult to define and out-of-date. But because it still believes that one person at each address should be under a duty to respond to requests for information, it proposes to place this duty on a 'responsible person' at each address.

19. The Government accepts that clear rules are needed to determine who the responsible person should be. The responsible person for a particular address will be the owner or tenant living there. Where ownership or tenancy is in more than one name, the owners or tenants will all be responsible for supplying information unless one of them agrees to act on behalf of all of them. In cases of doubt, the registration officer will be able to nominate a person to act as the responsible person at that address; the individual concerned will have a right of appeal against the decision. The power of nomination will also be used where those living at an address want someone other than the owner or the tenant to complete canvass forms, and the registration officer is content with this arrangement. The responsible person at each address will be required to respond within a prescribed period of time to a canvass form and to supply complete and accurate information.

20. The Government has now decided that the duties of the responsible person will extend only to providing information on request and not to registering any new resident who may arrive between canvasses. That will be the responsibility of the new arrivals themselves.

What will happen if the canvass form is not filled in?

21. The Green Paper suggested that failure to respond to a canvass should be a criminal offence. A number of those responding to this proposal said that, wherever possible, it would be preferable to avoid using the criminal law. The Government accepts this point. Failure to respond to a canvass within the time allowed, or supplying incorrect or incomplete information, will therefore attract a civil penalty. The local authority will have powers to impose a flat rate penalty of £50 in the first instance. This will not carry a criminal record. It will, however, be imposed on everyone who does not have a reasonable excuse for such a failure. A reasonable excuse might, for example, be that the person had been away from home for the whole period after the form had arrived.

22. Where a person continues to refuse to supply information, even after a penalty has been levied, or continues to supply incorrect information, the local authority will have the power to impose a higher rate of civil penalty, of £200. In extreme cases it may be possible to prosecute individuals for offences under the Theft Acts.

23. Where a penalty is imposed, the person concerned will have a right of appeal. The appeal body will decide either that the penalty should stand, or, where it accepts that there was a reasonable excuse, that it need not be paid.



What will happen if an individual is not registered?

24. It will be possible for names to be added to the community charge register with retrospective effect. This will be done where the registration officer is satisfied that the person concerned has been living in the area since that date without being registered. There will be a right of appeal against the date from which the entry runs, as well as against inclusion on the register. Subject to any appeal, however, the community charge bill will cover the full period beginning on the date at which residence in the area began. The local authority will also be able to charge interest on the amount owed.

25. Individuals will have a duty to ensure that they are registered with the local authority in whose area they live. In cases where the individual has avoided registration for three months or longer, there will be an automatic civil penalty of £50, or 30% of the community charge avoided if that is greater. These penalties will be imposed in all cases except those where the individual concerned has a reasonable excuse. There will be a right of appeal against such penalties.

How will the local authority keep the register up-to-date and prevent evasion?

26. Some of the information that will assist in keeping the register up-to-date will be provided by the public. For instance, it should become routine for people moving house to notify the local authority of this - just as they do now with rates. Solicitors or others responsible for buying and selling houses may well remind their clients of the duty to register for the community charge at the new address; in many cases solicitors will doubtless carry out the formalities on their clients' behalf. Registration officers will follow up such information by sending out specific requests to an address or group of addresses for new residents to register.

27. There will be simple standard forms for notifying changes of address. These will be widely available. Banks and building societies will be asked to give them out when they offer mortgages; and housing associations when they grant new tenancies.

28. Registration officers will not be permitted to check the accuracy of the register against major national sources of data such as family practitioner records or information held by the Inland Revenue. However, they will be able to draw on most of the information that local authorities hold in connection with their existing functions and services.

29. Rating records (which give the names of rateable occupiers at most addresses) will be useful in establishing the register. With council tenants, the authority concerned will always have the name of at least one person at each address. Registration officers will be able to use the electoral roll to help check the completeness of the community charge register, and vice versa.

30. It is usual, when using many local services, such as applying for a library ticket or registering a child for school, to give a name and address. In future, it will be possible for such information to be checked subsequently against the community charge register. If the person concerned is not shown as living at that address, the registration officer will make further enquiries. Where he is satisfied that they should be registered there, he will add the name to the register in the way described earlier.

31. In some cases, checks could be run before the service was offered - for example, where someone was applying for a council house, or a rent rebate, or a home improvement grant. In no circumstances would people be prevented from obtaining services that they were entitled to. But where the registration officer was satisfied that the individual concerned was solely or mainly resident in the area, that person's name would be added to the register.

32. The only sources of local authority information that will not be accessible to the registration officer will be those that contain material of great personal sensitivity - social workers' casework files, for example, and information held by the police.

33. Local authorities will be able to encourage registration by offering preferential charging schemes for those living in the area. This is already common practice with adult education classes, for example.

#### What about people who move house frequently?

34. The vast majority of people will be individually registered where they live. However, a small proportion of the population, in particular young single people, live in privately rented accommodation and move frequently. Such people are heavily concentrated in parts of inner London and some university and seaside towns. Local authorities in these areas could suffer a serious loss of income if they were able to rely only on individual registration and collection. The Green Paper therefore proposed that people living in multi-occupied and communal accommodation should pay a collective community charge to the landlord, along with their rent. They would not be individually registered with the local authority.

35. There will always be some loss of accountability where people pay their community charge indirectly with the rent. The Government does not therefore wish to see the collective charge used widely; in its view it should be levied only on property where individual registration and collection would not be practical. It will be for local authorities to decide, in the first instance, whether the collective charge is appropriate. Landlords will have a right of appeal on the grounds that individual registration and collection would be practical.

36. Where the collective community charge is applied the landlord will be liable for the charge. He will be entitled to recover from each adult tenant, with the rent, a separately identified amount equal to the individual community charge for the area.

37. The local authority will charge the landlord according to the number of adults who live in the property. The landlord will be able to apply for the charge to be varied if the number of adult residents changes.

38. Some of those who responded to the Green Paper suggested that landlords should be required to maintain records of the names of people living in their property, and that local authorities should have a power of entry to establish how many people appeared to be living in a multi-occupied house. The Government is not at present persuaded of the need for these further provisions in England and Wales, but will consider further how the collective charge can most effectively be enforced.

#### Who will deal with appeals?

39. Most people will know where they should pay the community charge, and will make sure that they are on the register there. In those cases where problems do arise, however, there needs to be a straightforward and effective system for resolving disputes.

40. The most common appeals are likely to be against inclusion on the community charge register for an area, or against a civil penalty. Individuals will also be able to appeal against nomination as a 'responsible person' required to complete a canvass form. Landlords will be able to appeal against any decision by the local authority to levy the collective community charge on their property. There will also be appeals as to whether non-domestic rates should be paid on all or part of a property.

41. Proceedings should be kept simple, so that those concerned can explain their point of view. The Government therefore proposes to extend the remit of Local Valuation Courts (LVCs), which at present deal with appeals against rateable values, so that they would also be responsible for the appeals listed above. LVCs are made up of lay people; it will be up to them to decide cases on the basis of the facts. It will be possible to make further appeals to the High Court on points of law.

#### Who will receive bills?

42. District and borough councils will be responsible for collecting the community charge just as they are responsible for collecting rates. They will send out community charge bills at about the end of March every year to people on the community charge register on that date. Everyone who is liable for the community charge will receive a bill. Bills will also go to the landlords of properties for which the collective charge is being paid; and to those who are responsible for paying the standard charge.

43. Bills will cover the full period of the financial year that is about to start, though anyone who moves house during the year will only have to pay the amount that relates to the period when they lived in the area. Those who move into an area after 1 April will have their names added to the register; they will be sent a bill covering the remainder of the financial year.

44. Bills will show how much is being paid to each local authority (for example, the county council and the district council). As at present, further material will accompany the bill, explaining the services that the money will be used for, and how the amount being charged relates to the bill for the previous year. During the period when domestic rates and the community charge are running side-by-side some people will be paying both. Local authorities will have the

choice whether to send out combined bills to such people or whether to keep the two separate. Where they choose the former, they will have to ensure that the bill shows clearly how the total is made up.

#### How will married and unmarried couples be treated?

45. Everyone who is registered will receive their own community charge bill. So husbands and wives will be billed separately. But married couples will also be jointly and severally liable for each other's community charge. So if one partner fails to pay, the local authority will be able to take action against the other. That avoids the risk of authorities being unable to recover one of the community charges where couples have only one earner. Joint and several liability would not extend to couples who were separated.

46. Some of those who commented on the Green Paper pointed out that similar arguments apply to unmarried couples who live together. There too one partner may depend on the other's income; and, if social security benefits are payable, the couple are treated by the social security system as though they are married. The Government is therefore considering the suggestion that joint and several liability should apply to unmarried couples who live together.

#### Will there be payment by instalments?

47. Everyone has the right to pay the annual rates bill in not less than 10 instalments. But ratepayers have to opt to take up this right; only about half do so. With the community charge the system will work the other way round. Authorities will assume that everyone wishes to pay by instalments, although people will still be able to pay more than one instalment at a time if they wish. The bills they send out will show not only the total bill, but the amount of each instalment and the date on which it is to be paid.

48. Wherever possible, authorities will also want to encourage people to pay their instalments by bank or building society standing order, or by direct debit; nearly 90% of adults in this country now have a suitable bank or building society account. These methods of payment are not only much cheaper for local authorities than dealing with cash or cheques, they are also simpler for individuals and should help to minimise arrears - people will not have to remember to pay the instalment.

49. Where the amount of community charge to be paid is particularly small - for example because people are receiving maximum rebates, or during the period of transition from rates to the community charge - there will be circumstances where individuals are entitled to fewer than 10 instalments. This will simply be to avoid the amounts due each month being uneconomic to collect. But these rules will apply only where bills are below a set amount a year; and the size of the maximum instalment in such cases will be limited.

50. Council tenants and any adults living with them will also receive individual community charge bills. If the bill is not paid action will be taken against the individual concerned in the same way as for other community charge payers. Council tenants, however,

commonly make weekly or fortnightly rent payments to the local authority and there are well-developed arrangements for this. It will open to local authorities, if they find it convenient to do so, to accept payments of community charges with rent payments for any or all of the adults living at an address. But they will not be able to make the rent inclusive of community charges, nor compel a tenant to collect charges from other adults on behalf of the council.

#### What if people fail to pay?

51. Where a community charge payer falls behind with instalments, authorities will issue a reminder asking that the amount owed should be paid immediately. As with domestic rates, however, where the person concerned has difficulty paying, the authority will be able to discuss the problem with them. In some cases the individual may be eligible for a rebate which they are not claiming. In others, they may be genuinely willing to pay but find it difficult to do so at the time; in those circumstances authorities may come to an agreement to increase subsequent instalments to pay off the arrears.

52. If, after a reminder has been issued, no agreement has been reached as to how the debt should be paid, the authority will have the right to take action through the courts for recovery of the amount remaining to be paid for that financial year. Recovery will be through the magistrates' courts.

53. Faced with a summons for non-payment of the bill, some people will offer to pay or will come to some arrangement with the authority about the amount owed. For those that do not, the local authority will have two ways of recovering the debt. One will be a distress warrant, authorising the use of bailiffs to seize goods, which can then be sold. This is what happens with rates. The other will be an authority from the court enabling the local authority to require the amount owed to be deducted by instalments from a person's earnings. It is envisaged that the system regulating such deductions will be a simplification of present arrangements for attaching earnings to pay family maintenance or court fines. It will apply to employees, but not to the unemployed, self-employed or retired.

54. It is unlikely that deductions from earnings will be used in a large proportion of cases. It will however be useful where those in arrears are in employment, but are not householders or their spouses, and the value of their personal possessions may be less than the community charge. Were authorities not able to request deductions from earnings in such circumstances, these people might feel that they could avoid paying the community charge with impunity. Local authorities will usually apply for deductions from earnings only after bailiffs have tried and failed to seize sufficient goods. In some cases, however, where the local authority has reason to believe that a distress warrant would not be appropriate, it will be able to apply for deductions from earnings without first attempting recovery through the bailiffs.

55. A small number of people are sent to prison for not paying their rates. Before that happens, the court has to be satisfied that there

is 'wilful refusal or culpable neglect' - that is, they could have paid had they wanted to. It is proposed to carry over these arrangements to the community charge, though the possibility of making deductions from earnings will mean that it is much more difficult to refuse to pay the debt.

56. There will be some cases where the amount recovered through a distress warrant or direct deductions from earnings is not sufficient to meet the debt in full, but the failure is not due to wilful refusal or culpable neglect. In those cases, the courts will have the power, as they now have under the existing rates enforcement system, either to remit the sum owed or to allow it to remain outstanding (so that it can be recovered later if the financial circumstances of the individual improve).

### Summary

57. Replacing domestic rates with a flat rate community charge will approximately double the number of those contributing to local expenditure and will mean that changes in the level of local spending have a clear and direct effect on the amount paid by local residents.

58. The Government's proposals will mean that

- (i) every adult is liable to pay the community charge in the area of their sole or main residence;
- (ii) the only exceptions are those under 19 who are still at school, and prisoners and resident hospital patients;
- (iii) liability will depend on the actual period spent in an area;
- (iv) empty property and second homes will be liable for a standard charge;
- (v) there will be a register, kept by the community charge registration officer, of those living in each area;
- (vi) the register will be based on information provided through canvassing and notification of changes of address, and will be checked against other information available to local authorities;
- (vii) the duty to respond to canvasses will be placed on a 'responsible person' at each address; failure to supply information will attract a civil penalty;
- (viii) there will also be civil penalties for individuals who fail to register;
- (ix) appeals against registration decisions and against civil penalties will be heard by expanded Local Valuation Courts;
- (x) everyone will receive an individual community charge bill, though married couples will be jointly and severally liable for payment;

- (xi) local authorities will be able to levy a collective charge on the landlords of multi-occupied properties;
- (xii) there will be a right to pay the community charge by instalments;
- (xiii) arrangements for those who fail to pay will be similar to those that apply for rates, except that there will also be the possibility of direct deductions from earnings.

"PAYING FOR LOCAL GOVERNMENT" SUMMARY OF RESPONSES TO THE GREEN PAPER IN ENGLAND

1.1 A total of 1217 responses have been received, excluding 108 concerned solely with local authority capital expenditure. Figure 1 gives a breakdown of the responses by category of respondent.

Figure 1: Breakdown of Responses by Category of Respondent

Local Authority		Professional Organisations	
Associations	7	& Trade Unions	36
County Councils	29	Political Organisations	34
Met Districts	20	Voluntary Organisations	14
Non-Met Districts	197	Local Councillors	19
London Local Authorities	22	Sports Organisations	8
Local Government Associated		Academics	7
Bodies	18	MPs	5
Joint Boards	5	Others	10
Town & Parish Councils	156		
Individuals	479		
Ratepayers' & Local			
Amenity Associations	25		
Businesses	46		
Commercial & Industrial			
Organisations	80		
		TOTAL	1217

1.2 A list of the organisations which submitted responses is attached to this summary.

1.3 Although the responses have come from a wide range of sources the majority fall into three distinct types:

- i. Local authorities, local authority associations, parishes and bodies associated with local government (454);
- ii. Individuals and ratepayers' & local amenity associations (504);
- iii. Businesses and commercial & industrial organisations (126).

LOCAL NON-DOMESTIC TAXES

The Present System

2.1 A total of 337 respondents commented on the present non-domestic rating system. Figure 2 shows the numbers in each of the main categories of respondent who called for the retention of the present system unchanged, the retention of non-domestic rates as a tax on business, but in a modified form, and the complete abolition of non-domestic rates.



Figure 2: Views on the Present Non-Domestic Rating System

	<u>No change</u>	<u>Retain with modifications</u>	<u>Abolish</u>
Local Authorities, Parishes, etc	60	89	9
Individuals and Ratepayers' & Local Amenity Associations	2	33	31
Businesses and Commercial & Industrial Organisations	4	44	17
Others	8	32	8

2.2 Among local authorities and the business community there was a clear consensus for retaining non-domestic rates in some form as a tax on business, but widespread dissatisfaction with the way the present system operates. There was very little support for abolishing non-domestic rates altogether. The majority of individuals were also dissatisfied with the operation of the present system, but opinion was equally divided between those who advocated the abolition of non-domestic rates completely and those who favoured retaining non-domestic rates in a modified form.

2.3 Business respondents were principally concerned that the present system offered inadequate protection for the non-domestic ratepayer against high rates. A significant number advocated major changes, designed to remove the setting of non-domestic rates from local control.

2.4 Local authority respondents stressed the importance of locally set rates to the relationship between local authorities and businesses. They tended to favour relatively minor changes to the scope and operation of the present system - such as the rating of agricultural property - leaving the central features intact.

#### National Non-Domestic Rate

3.1 The Green Paper proposed a centrally-set, national non-domestic rate (NNDR) as an alternative to locally set non-domestic rates. A total of 542 respondents commented on this proposal. Figure 3 shows the numbers in each of the main categories of respondent who were for and against the NNDR.

Figure 3: National Non-Domestic Rate

	<u>For</u>	<u>Against</u>
Local Authorities, Parishes, etc	31	296
Individuals and Ratepayers' & Local Amenity Associations	33	21
Businesses and Commercial & Industrial Organisations	46	47
Others	25	43

3.2 The majority of local authorities who commented opposed the NNDR on the grounds that it would weaken the link between local authorities and their local business communities; that it would remove local control over a large element of local government income; and that it would have a severe impact on businesses in those areas where the present non-domestic rate poundage is below the national average. Most Parish Councils opposed the introduction of the NNDR on the grounds that the Green Paper proposals would not permit parishes to have any access to the non-domestic rate.

3.3 Many of the business respondents who commented welcomed the NNDR as a means of protecting businesses from high rates and of freeing them from the uncertainty of unpredictable annual rate increases. A significant number, however, opposed the NNDR because of the impact in areas where the present rate poundage is below the national average and the possible effect on the relationship between local authorities and businesses. For these reasons some business respondents either favoured the alternative proposal of freezing or capping non-domestic rates at present levels, or proposed that the NNDR should be set at a level below the current average national poundage.

3.4 A particular concern among business respondents was that a future Government might regard the NNDR as an easy source of revenue and use it to increase the burden of taxation on businesses. Several of them therefore sought an assurance that the proportion of local spending financed by the NNDR would not increase or, alternatively, supported the proposal that the NNDR should not be increased each year by more than the rate of inflation.

#### Discretionary Local Non-Domestic Rate

3.5 The Green Paper suggested that local authorities might be allowed to retain the discretion to levy a small rate on their non-domestic rate base, after consultation with their non-domestic ratepayers. Most of the respondents, in all categories, who commented on this suggestion (85 out of 123) felt it would offer insufficient incentive to local authorities either to enter into genuine consultation or to encourage development of their rateable value base.

## LOCAL DOMESTIC TAXES

### The Present System

4.1 A total of 600 respondents commented on the present domestic rating system. Figure 4 shows the numbers in each of the main categories of respondent who called for the retention of domestic rates on the present basis (ie with rental valuations), the retention of domestic rates with capital valuations, the retention of domestic rates on some other basis (eg with floorspace valuations) and the complete abolition of domestic rates.

Figure 4: Views on the Present Domestic Rating System

	<u>Retain with Rental Valuations</u>	<u>Retain with Capital Valuations</u>	<u>Retain on some other basis</u>	<u>Abolish</u>
Local Authorities, Parishes, etc	67	60	2	89
Individuals and Ratepayers' & Local Amenity Associations	22	9	10	236
Others	18	19	3	65

4.2 Local authority opinion was divided between retaining domestic rates in some form, and abolishing them altogether. Those authorities which favoured retention tended to stress the operational advantages of a property tax, its visibility to those liable to pay and the importance of regular and frequent revaluations. Those who advocated abolition tended to stress the unfairness and unpopularity of the domestic rating system.

4.3 Among individuals and other categories of respondent there was overwhelming support for the abolition of domestic rates and for the Government's argument that the present rating system is unfair.

4.4. Overall, those who supported abolition of domestic rates outnumbered those who supported retention by 2 to 1. This marks a major change since the responses to the 1981 Green Paper "Alternatives to Domestic Rates" when retention and abolition of domestic rates were supported by roughly equal numbers of respondents.

## Alternatives to Domestic Rates

5.1 A total of 498 respondents expressed support for an alternative local tax. Figure 5 shows the numbers in each of the main categories of respondent who supported the community charge, local income tax, a combination of rates and local income tax and local sales tax.

Figure 5: Support for Alternatives to Domestic Rates

	<u>Community Charge</u>	<u>Local Income Tax</u>	<u>Rates with Local Income Tax</u>	<u>Local Sales Tax</u>
Local Authorities, Parishes, etc	44	84	39	1
Individuals and Ratepayers' & Local Amenity Associations	178	43	6	10
Others	61	28	3	1

5.2 Overall there was a larger measure of support for the community charge than for any of the other alternatives to domestic rates.

5.3 178 individual respondents and ratepayers' associations welcomed the community charge as a more equitable and accountable method of charging for local authority services. Altogether 321 local authorities and 244 individuals/ratepayers' associations expressed opposition to the community charge, although the figure for individual respondents includes 123 who wrote in specifically in response to a campaign by one Metropolitan Borough (Calderdale).

5.4 The majority of local authorities which commented opposed the community charge on the grounds that it would be expensive and difficult to collect and operate and that, in their view, it would be regressive and unrelated to ability to pay. A significant number of local authorities, as well as some respondents in other categories, argued that a local income tax would be the fairest local tax, since it would accurately reflect the ability of local residents to pay for local services. Some also argued that the buoyancy of local income tax was an advantage, because its yield would increase automatically even if the rate in the pound remained unchanged. Most Parish Councils opposed the community charge on the same grounds as they opposed the NNDR - that they would be denied access to the NNDR and would have to depend for their income on the community charge.

### OTHER PROPOSALS

6.1 The Green Paper contained a number of other proposals - on the grant system, greater use of fees and charges and the role of the

Treasurer - which were primarily of interest to local authorities. The vast majority of local authorities which commented (166 out of 178) were in favour of the Government's proposal to simplify and stabilise the grant system, although a number were sceptical about the chances of achieving this aim. A majority were also in favour of greater use of fees and charges (50 out of 64), but opposed to the creation of a statutory role for the Treasurer (91 out of 101).

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ORGANISATIONS WHICH RESPONDED TO THE GREEN PAPER

"PAYING FOR LOCAL GOVERNMENT" (CMND. 9714)

LOCAL AUTHORITY ASSOCIATIONS

ASSOCIATION OF COUNTY COUNCILS  
ASSOCIATION OF DISTRICT COUNCILS  
ASSOCIATION OF LARGER LOCAL COUNCILS  
ASSOCIATION OF LONDON AUTHORITIES  
ASSOCIATION OF METROPOLITAN AUTHORITIES  
LONDON BOROUGH ASSOCIATION  
NATIONAL ASSOCIATION OF LOCAL COUNCILS

COUNTY COUNCILS

AVON COUNTY COUNCIL  
BEDFORDSHIRE COUNTY COUNCIL  
BUCKINGHAMSHIRE COUNTY COUNCIL  
CLEVELAND COUNTY COUNCIL  
CORNWALL COUNTY COUNCIL  
CUMBRIA COUNTY COUNCIL  
DERBYSHIRE COUNTY COUNCIL  
DURHAM COUNTY COUNCIL  
ESSEX COUNTY COUNCIL  
GLOUCESTERSHIRE COUNTY COUNCIL  
HAMPSHIRE COUNTY COUNCIL  
HEREFORD AND WORCESTER COUNTY COUNCIL  
HERTFORDSHIRE COUNTY COUNCIL  
ISLE OF WIGHT COUNTY COUNCIL  
KENT COUNTY COUNCIL  
LANCASHIRE COUNTY COUNCIL  
LEICESTERSHIRE COUNTY COUNCIL  
LINCOLNSHIRE COUNTY COUNCIL  
NORFOLK COUNTY COUNCIL  
NORTH YORKSHIRE COUNTY COUNCIL  
OXFORDSHIRE COUNTY COUNCIL  
SOMERSET COUNTY COUNCIL  
STAFFORDSHIRE COUNTY COUNCIL  
SUFFOLK COUNTY COUNCIL  
SURREY COUNTY COUNCIL  
WARWICKSHIRE COUNTY COUNCIL  
WEST SUSSEX COUNTY COUNCIL  
WEST YORKSHIRE METROPOLITAN COUNTY COUNCIL  
WILTSHIRE COUNTY COUNCIL

METROPOLITAN DISTRICT COUNCILS

BIRMINGHAM, CITY OF  
BRADFORD, CITY OF  
CALDERDALE BOROUGH COUNCIL  
COVENTRY, CITY OF  
DUDLEY BOROUGH COUNCIL  
KIRKLEES BOROUGH COUNCIL  
MANCHESTER CITY COUNCIL  
NEWCASTLE-UPON-TYNE, CITY OF  
OLDHAM BOROUGH COUNCIL  
ROCHDALE BOROUGH COUNCIL  
SALFORD, CITY OF  
SHEFFIELD CITY COUNCIL  
SOLI HULL BOROUGH COUNCIL  
SOUTH TYNESIDE BOROUGH COUNCIL  
ST HELENS BOROUGH COUNCIL  
STOCKPORT METROPOLITAN BOROUGH OF  
SUNDERLAND BOROUGH COUNCIL  
TAMESIDE BOROUGH COUNCIL  
TRAFFORD BOROUGH COUNCIL  
WAKEFIELD, CITY OF

NON METROPOLITAN DISTRICT COUNCILS

ADUR DISTRICT COUNCIL  
ALLERDALE DISTRICT COUNCIL  
ARUN DISTRICT COUNCIL  
AYLESBURY VALE DISTRICT COUNCIL  
BABERGH DISTRICT COUNCIL  
BASILDON DISTRICT COUNCIL  
BASINGSTOKE & DEANE BOROUGH COUNCIL  
BASSETLAW DISTRICT COUNCIL  
BATH CITY COUNCIL  
BERWICK-UPON-TWEED BOROUGH COUNCIL  
BEVERLEY BOROUGH COUNCIL  
BLABY DISTRICT COUNCIL  
BLACKBURN BOROUGH COUNCIL  
BLYTH VALLEY BOROUGH COUNCIL  
BOOTHFERRY BOROUGH COUNCIL  
BOURNEMOUTH BOROUGH COUNCIL  
BRAINTREE DISTRICT COUNCIL  
BRECKLAND DISTRICT COUNCIL  
BRENTWOOD DISTRICT COUNCIL  
BRIDGNORTH DISTRICT COUNCIL  
BRIGHTON BOROUGH COUNCIL  
BRISTOL CITY COUNCIL  
BROADLAND DISTRICT COUNCIL  
BROXBOURNE BOROUGH COUNCIL  
BURNLEY BOROUGH COUNCIL  
CANNOCK CHASE DISTRICT COUNCIL  
CANTERBURY CITY COUNCIL  
CARADON DISTRICT COUNCIL  
CARLISLE CITY COUNCIL  
CARRICK DISTRICT COUNCIL  
CASTLE POINT DISTRICT COUNCIL  
CHARNWOOD BOROUGH COUNCIL  
CHELMSFORD BOROUGH COUNCIL  
CHERWELL DISTRICT COUNCIL  
CHESTER CITY COUNCIL  
CHESTER-LE-STREET DISTRICT COUNCIL  
CHESTERFIELD BOROUGH COUNCIL  
CLEETHORPES BOROUGH COUNCIL  
COLCHESTER BOROUGH COUNCIL  
COTSWOLD DISTRICT COUNCIL  
CRAVEN DISTRICT COUNCIL  
CRAWLEY BOROUGH COUNCIL  
CREWE & NANTWICH BOROUGH COUNCIL  
DACORUM BOROUGH COUNCIL  
DARLINGTON BOROUGH COUNCIL  
DAVENTRY DISTRICT COUNCIL  
DERWENTSIDE DISTRICT COUNCIL  
DOVER DISTRICT COUNCIL  
DURHAM CITY COUNCIL  
EASINGTON DISTRICT COUNCIL  
EAST CAMBRIDGESHIRE DISTRICT COUNCIL  
EAST DEVON DISTRICT COUNCIL  
EAST HAMPSHIRE DISTRICT COUNCIL  
EAST LINDSEY DISTRICT COUNCIL  
EAST STAFFORDSHIRE DISTRICT COUNCIL  
EASTLEIGH BOROUGH COUNCIL  
EDEN DISTRICT COUNCIL  
ELLESMERE PORT & NESTON BOROUGH COUNCIL  
ELMBRIDGE BOROUGH COUNCIL  
EPPING FOREST DISTRICT COUNCIL  
EPSOM AND EWELL BOROUGH COUNCIL  
EXETER CITY COUNCIL  
FENLAND DISTRICT COUNCIL  
FOREST HEATH DISTRICT COUNCIL  
FOREST OF DEAN DISTRICT COUNCIL

GILLINGHAM BOROUGH COUNCIL  
GLOUCESTER CITY COUNCIL  
GOSPORT BOROUGH COUNCIL  
GRAVESHAM BOROUGH COUNCIL  
GREAT GRIMSBY BOROUGH COUNCIL  
GREAT YARMOUTH BOROUGH COUNCIL  
GUILDFORD BOROUGH COUNCIL  
HAMBLETON DISTRICT COUNCIL  
HARROGATE BOROUGH COUNCIL  
HART DISTRICT COUNCIL  
HARTLEPOOL BOROUGH COUNCIL  
HASTINGS BOROUGH COUNCIL  
HAVANT BOROUGH COUNCIL  
HERTSMERE BOROUGH COUNCIL  
HUNTINGDONSHIRE DISTRICT COUNCIL  
IPSWICH BOROUGH COUNCIL  
ISLES OF SCILLY, COUNCIL OF THE  
KETTERING BOROUGH COUNCIL  
KING'S LYNN AND WEST NORFOLK BOROUGH COUNCIL  
KINGSTON-UPON-HULL, CITY OF  
KINGSWOOD DISTRICT COUNCIL  
LANGBAURGH BOROUGH COUNCIL  
LEICESTER CITY COUNCIL  
LEOMINSTER DISTRICT COUNCIL  
LICHFIELD DISTRICT COUNCIL  
LUTON BOROUGH COUNCIL  
MACCLESFIELD BOROUGH COUNCIL  
MAIDSTONE BOROUGH COUNCIL  
MALDON DISTRICT COUNCIL  
MANSFIELD DISTRICT COUNCIL  
MEDINA BOROUGH COUNCIL  
MID BEDFORDSHIRE DISTRICT COUNCIL  
MID SUFFOLK DISTRICT COUNCIL  
MIDDLESBROUGH BOROUGH COUNCIL  
MILTON KEYNES BOROUGH COUNCIL  
MOLE VALLEY DISTRICT COUNCIL  
NEWSBURY DISTRICT COUNCIL  
NEWCASTLE-UNDER-LYME BOROUGH COUNCIL  
NORTH BEDFORDSHIRE BOROUGH COUNCIL  
NORTH CORNWALL DISTRICT COUNCIL  
NORTH DEVON DISTRICT COUNCIL  
NORTH NORFOLK DISTRICT COUNCIL  
NORTH SHROPSHIRE DISTRICT COUNCIL  
NORTH WEST LEICESTERSHIRE DISTRICT COUNCIL  
NORTHAVON DISTRICT COUNCIL  
NOTTINGHAM CITY COUNCIL  
OSWESTRY BOROUGH COUNCIL  
OXFORD CITY COUNCIL  
PENDLE BOROUGH COUNCIL  
PENWITH DISTRICT COUNCIL  
PETERBOROUGH CITY COUNCIL  
PLYMOUTH CITY COUNCIL  
POOLE BOROUGH COUNCIL  
PORTSMOUTH CITY COUNCIL  
PRESTON BOROUGH COUNCIL  
PURBECK DISTRICT COUNCIL  
READING BOROUGH COUNCIL  
REDDITCH BOROUGH COUNCIL  
RESTORMEL BOROUGH COUNCIL  
RICHMONDSHIRE DISTRICT COUNCIL  
ROCHESTER UPON MEDWAY CITY COUNCIL  
ROCHFORD DISTRICT COUNCIL  
ROSSENDALE BOROUGH COUNCIL  
ROTHER DISTRICT COUNCIL  
RUGBY BOROUGH COUNCIL  
RUNNYMEDE BOROUGH COUNCIL  
RUSHCLIFFE BOROUGH COUNCIL  
RUSHMOOR BOROUGH COUNCIL  
RYEDAILE DISTRICT COUNCIL



SALISBURY DISTRICT COUNCIL  
SCARBOROUGH BOROUGH COUNCIL  
SCU●HORPE BOROUGH COUNCIL  
SEDFIELD DISTRICT COUNCIL  
SEDGEMOOR DISTRICT COUNCIL  
SELBY DISTRICT COUNCIL  
SHEPWAY DISTRICT COUNCIL  
SHREWSBURY & ATCHAM BOROUGH COUNCIL  
SLOUGH CORPORATION  
SOUTH BEDFORDSHIRE DISTRICT COUNCIL  
SOUTH BUCKS DISTRICT COUNCIL  
SOUTH CAMBRIDGESHIRE DISTRICT COUNCIL  
SOUTH HAMS DISTRICT COUNCIL  
SOUTH LAKELAND DISTRICT COUNCIL  
SOUTH NORFOLK DISTRICT COUNCIL  
SOUTH NORTHAMPTONSHIRE DISTRICT COUNCIL  
SOUTH RIBBLE BOROUGH COUNCIL  
SOUTH SOMERSET DISTRICT COUNCIL  
SOUTH STAFFORDSHIRE DISTRICT COUNCIL  
SOUTHAMPTON CITY COUNCIL  
SOUTHEND ON SEA BOROUGH COUNCIL  
ST ALBANS CITY AND DISTRICT COUNCIL  
ST EDMUNDSBURY BOROUGH COUNCIL  
STAFFORD BOROUGH COUNCIL  
STEVENAGE BOROUGH COUNCIL  
STRATFORD-ON-AVON DISTRICT COUNCIL  
STROUD DISTRICT COUNCIL  
SUFFOLK COASTAL DISTRICT COUNCIL  
SURREY HEATH DISTRICT COUNCIL  
SWALE BOROUGH COUNCIL  
TAMWORTH BOROUGH COUNCIL  
TAUNTON DEANE BOROUGH COUNCIL  
TEESDALE DISTRICT COUNCIL  
TEIGNBRIDGE DISTRICT COUNCIL  
TENDRING DISTRICT COUNCIL  
TEST VALLEY BOROUGH COUNCIL  
THAMESDOWN DISTRICT COUNCIL  
THANET DISTRICT COUNCIL  
THURROCK DISTRICT COUNCIL  
TORBAY DISTRICT COUNCIL  
TORRIDGE DISTRICT COUNCIL  
TUNBRIDGE WELLS BOROUGH COUNCIL  
VALE OF WHITE HORSE DISTRICT COUNCIL  
VALE ROYAL DISTRICT COUNCIL  
WANSDYKE DISTRICT COUNCIL  
WARWICK DISTRICT COUNCIL  
WATFORD BOROUGH COUNCIL  
WAVENEY DISTRICT COUNCIL  
WEALDEN DISTRICT COUNCIL  
WEAR VALLEY DISTRICT COUNCIL  
WELWYN HATFIELD DISTRICT COUNCIL  
WEST LINDSEY DISTRICT COUNCIL  
WEST SOMERSET DISTRICT COUNCIL  
WIMBORNE DISTRICT COUNCIL  
WINCHESTER CITY COUNCIL  
WOKING BOROUGH COUNCIL  
WOKINGHAM DISTRICT COUNCIL  
WOODSPRING DISTRICT COUNCIL  
WORTHING BOROUGH COUNCIL  
WREKIN DISTRICT COUNCIL  
WYCOMBE DISTRICT COUNCIL  
WYRE BOROUGH COUNCIL  
YORK CITY COUNCIL

## LOCAL AUTHORITIES IN LONDON

BARKING & DAGENHAM, LONDON BOROUGH  
BARNET, LONDON BOROUGH  
BEXLEY, LONDON BOROUGH  
BRENT, LONDON BOROUGH  
CAMDEN, LONDON BOROUGH  
CROYDON, LONDON BOROUGH  
GREENWICH, LONDON BOROUGH  
HAMMERSMITH AND FULHAM, LONDON BOROUGH  
HARROW, LONDON BOROUGH  
HAVERING, LONDON BOROUGH  
HILLINGDON, LONDON BOROUGH  
HOUNSLOW, LONDON BOROUGH  
INNER LONDON EDUCATION AUTHORITY  
ISLINGTON, LONDON BOROUGH  
KENSINGTON AND CHELSEA, ROYAL BOROUGH  
LONDON, CITY OF  
REDBRIDGE, LONDON BOROUGH  
RICHMOND UPON THAMES, LONDON BOROUGH  
SUTTON, LONDON BOROUGH  
WALTHAM FOREST, LONDON BOROUGH  
WANDSWORTH, LONDON BOROUGH  
WESTMINSTER CITY COUNCIL

## LOCAL GOVERNMENT ASSOCIATED BODIES

ASSOCIATION OF DISTRICT COUNCILS (SHROPSHIRE BRANCH)  
ASSOCIATION OF DISTRICT COUNCILS (ESSEX COUNTY BRANCH)  
ASSOCIATION OF DISTRICT COUNCILS (NORTH YORKSHIRE BRANCH)  
ASSOCIATION OF DISTRICT COUNCILS (WARWICKSHIRE BRANCH)  
AVON LOCAL COUNCILS ASSOCIATION  
DURHAM ASSOCIATION OF PARISH AND TOWN COUNCILS  
EAST ANGLIA CONSULTATIVE COMMITTEE  
ESSEX DISTRICT RATING AND REVENUE OFFICER GROUP  
HAMPSHIRE ASSOCIATION OF PARISH COUNCILS  
HERTFORDSHIRE DISTRICT COUNCILS ASSOCIATION  
LAKE DISTRICT SPECIAL PLANNING BOARD  
NORTHAMPTONSHIRE ASSOCIATION OF LOCAL COUNCILS  
OXFORDSHIRE ASSOCIATION OF LOCAL COUNCILS  
SHROPSHIRE ASSOCIATION OF PARISH AND TOWN COUNCILS  
SOUTH BUCKS ASSOCIATION OF LOCAL COUNCILS  
SUFFOLK ASSOCIATION OF LOCAL COUNCILS  
SUFFOLK TOWN COUNCILS GROUP  
SURREY COUNTY ASSOCIATION OF PARISH AND TOWN COUNCILS

## JOINT BOARDS

GREATER MANCHESTER FIRE AND CIVIL DEFENCE AUTHORITY  
GREATER MANCHESTER PASSENGER TRANSPORT AUTHORITY  
MERSEYSIDE POLICE AUTHORITY  
TYNE AND WEAR FIRE AND CIVIL DEFENCE AUTHORITY  
TYNE AND WEAR PASSENGER TRANSPORT AUTHORITY

TOWN AND PARISH COUNCILS

ABBOTS BROMLEY PARISH COUNCIL  
AINTREE PARISH COUNCIL  
ALDBURY PARISH COUNCIL  
ALDINGBOURNE PARISH COUNCIL  
ALTON PARISH COUNCIL  
AMPHILL PARISH COUNCIL  
AUGHTON PARISH COUNCIL  
AYLESFORD PARISH COUNCIL  
BAGINTON PARISH COUNCIL  
BARBY PARISH COUNCIL  
BARLASTON PARISH COUNCIL  
BEACONSFIELD TOWN COUNCIL  
BISHOP'S STORTFORD TOWN COUNCIL  
BLIDWORTH PARISH COUNCIL  
BLYTH PARISH COUNCIL  
BOTHAMSTALL PARISH COUNCIL  
BOUGHTON PARISH COUNCIL  
BRACKLEY TOWN COUNCIL  
BREAN PARISH COUNCIL  
BRIDFORT TOWN COUNCIL  
BRINGTON PARISH COUNCIL  
BUDE-STRATTON TOWN COUNCIL  
BULCOTE PARISH COUNCIL  
BURNTWOOD TOWN COUNCIL  
BURSTWICK PARISH COUNCIL  
BUTLEY, CAPEL ST. ANDREW AND WANTISDEN PARISH COUNCIL  
CARNABY PARISH COUNCIL  
CARTERTON TOWN COUNCIL  
CHAPEL AND HILL CHORLTON PARISH COUNCIL  
CHEADLE TOWN COUNCIL  
CHEDDLETON PARISH COUNCIL  
CHEPPING WYCOMBE PARISH COUNCIL  
CHESLYN HAY PARISH COUNCIL  
CHILTON PARISH COUNCIL  
CHIPPERFIELD PARISH COUNCIL  
CHITTERNE PARISH COUNCIL  
CINDERFORD TOWN COUNCIL  
CIRENCESTER TOWN COUNCIL  
CODSALL PARISH COUNCIL  
COLTON PARISH COUNCIL  
COLWICH PARISH COUNCIL  
COLWICK PARISH COUNCIL  
CONGRESBURY PARISH COUNCIL  
CORNWOOD PARISH COUNCIL  
CRANLEIGH PARISH COUNCIL  
CRICK PARISH COUNCIL  
CROPWELL BISHOP PARISH COUNCIL  
DALSTON PARISH COUNCIL  
DENHAM PARISH COUNCIL  
DOWNHOLLAND PARISH COUNCIL  
DUNSTABLE TOWN COUNCIL  
EAST HENDRED PARISH COUNCIL  
EAST MARKHAM PARISH COUNCIL  
EASTWOOD TOWN COUNCIL  
ENDON WITH STANLEY PARISH COUNCIL  
ERLESTOKE PARISH COUNCIL  
FARNHAM ROYAL PARISH COUNCIL  
FELPHAM PARISH COUNCIL  
FILEY TOWN COUNCIL  
FOTHERBY PARISH COUNCIL  
FRAMPTON COTTERELL PARISH COUNCIL  
FRINTON AND WALTON TOWN COUNCIL

GAMSTON WITH WEST DRAYTON AND EATON PARISH COUNCIL  
GERRARDS CROSS PARISH COUNCIL  
GODALMING TOWN COUNCIL  
GREAT WYRLEY PARISH COUNCIL  
HARPENDEN TOWN COUNCIL  
HARWORTH & BIRCOTES PARISH COUNCIL  
HEADON-CUM-UPTON AND STOKEHAM PARISH COUNCIL  
HEBDEN ROYD TOWN COUNCIL  
HEDON TOWN COUNCIL  
HERTFORD TOWN COUNCIL  
HIGHAM FERRERS TOWN COUNCIL  
HORNCastle TOWN COUNCIL  
HORNSEA TOWN COUNCIL  
HUNTINGDON TOWN COUNCIL  
HURN PARISH COUNCIL  
IMMINGHAM PARISH COUNCIL  
INGATESTONE & FRYERNING PARISH COUNCIL  
INGRESTRE WITH TIXALL PARISH COUNCIL  
KEELE PARISH COUNCIL  
KEMPSFORD PARISH COUNCIL  
KEYWORTH PARISH COUNCIL  
KINVER PARISH COUNCIL  
LANGAR CUM BARNSTONE PARISH COUNCIL  
LATHOM PARISH COUNCIL  
LICHFIELD CITY COUNCIL  
LITTLE DEAN LOCAL COUNCIL AND BURIAL AUTHORITY  
LOCKING PARISH COUNCIL  
LUTTERWORTH TOWN COUNCIL  
LYDNEY TOWN COUNCIL  
MANACCAN PARISH COUNCIL  
MARLOW TOWN COUNCIL  
MAVESYN RIDWARE PARISH COUNCIL  
MAYFIELD PARISH COUNCIL  
MELKSHAM TOWN COUNCIL  
MITCHELDEAN PARISH COUNCIL  
NAILSEA TOWN COUNCIL  
NORTHALLERTON TOWN COUNCIL  
NORTHWICH TOWN COUNCIL  
OFFCOTE AND UNDERWOOD PARISH COUNCIL  
OLD STRATFORD PARISH COUNCIL  
PAPPLEWICK PARISH COUNCIL  
PAUNTLEY PARISH COUNCIL  
PENKRIDGE PARISH COUNCIL  
PRESTON PARISH COUNCIL  
RAINFORD PARISH COUNCIL  
RAWCLIFFE PARISH COUNCIL  
REDBOURN PARISH COUNCIL  
REDMARLEY PARISH COUNCIL  
ROLLESTON ON DOVE PARISH COUNCIL  
RUFFORD PARISH COUNCIL  
RUSPIDGE PARISH COUNCIL  
RUSTINGTON PARISH COUNCIL  
SANDON PARISH COUNCIL  
SEAMER PARISH COUNCIL  
SOUTHBOROUGH TOWN COUNCIL  
ST BRIAVELS PARISH COUNCIL  
STANSTED MOUNTFITCHET PARISH COUNCIL  
STAUNTON COLEFORD PARISH COUNCIL  
STAUNTON PARISH COUNCIL  
STEVENTON PARISH COUNCIL  
STONE TOWN COUNCIL  
STRETTON PARISH COUNCIL  
SWANSCOMBE AND GREENHITHE TOWN COUNCIL

TARVIN PARISH COUNCIL  
TATTESHALL-WITH-THORPE PARISH COUNCIL  
TAVISTOCK TOWN COUNCIL  
THETFORD TOWN COUNCIL  
TOTTON & ELING TOWN COUNCIL  
TYTHERINGTON PARISH COUNCIL  
UCKFIELD TOWN COUNCIL  
UPPER POPPLETON PARISH COUNCIL  
WALDRINGFIELD PARISH COUNCIL  
WALKERINGHAM PARISH COUNCIL  
WARSOP PARISH COUNCIL  
WELTON PARISH COUNCIL  
WEST DEAN LOCAL COUNCIL  
WEST MEON PARISH COUNCIL  
WESTBURY-ON-SEVERN PARISH COUNCIL  
WESTON-IN-GORDANO PARISH COUNCIL  
WHEATLEY PARISH COUNCIL  
WHITCHURCH TOWN COUNCIL  
WILBARSTON PARISH COUNCIL  
WILLOUGHBY WATERLEYS PARISH COUNCIL  
WILLOUGHBY-ON-THE-WOLDS PARISH COUNCIL  
WINDLESHAM PARISH COUNCIL  
WINSCALES PARISH COUNCIL  
WINSLOW TOWN COUNCIL  
WINTERBOURNE PARISH COUNCIL  
WIVENHOE TOWN COUNCIL  
WOODHAM FERRERS PARISH COUNCIL  
WORTH PARISH COUNCIL  
WROUGHTON PARISH COUNCIL  
YARNTON PARISH COUNCIL  
YATE TOWN COUNCIL

LOCAL AMENITY, RATEPAYERS' AND RESIDENTS ORGANISATIONS

ALDWICK BAY ESTATE RESIDENTS ASSOCIATION  
BARTON-UNDER-NEEDWOOD VILLAGE HALL MANAGEMENT COMMITTEE  
BROADSTONE RATEPAYERS ASSOCIATION  
CALDERDALE RENT & RATEPAYERS ASSOCIATION  
CALIFORNIA RATEPAYERS ASSOCIATION  
CAMDEN COMMERCIAL RATEPAYERS GROUP  
CANNOCK WOOD AND GENTLESHAW VILLAGE HALL MANAGEMENT COMMITTEE  
CHELTENHAM RATEPAYERS ASSOCIATION  
CO-PARTNERSHIP CARAVAN ASSOCIATION LTD  
DORSET FEDERATION OF RATEPAYERS AND RESIDENTS ASSOCIATIONS  
EMSWORTH RATEPAYERS ASSOCIATION  
FEDERATION OF ENFIELD RESIDENTS AND ALLIED ASSOCIATIONS  
FOREST OF DEAN DISTRICT RATEPAYERS ASSOCIATION  
HAMPSHIRE FEDERATION OF RATEPAYERS  
HEADSTONE RESIDENTS ASSOCIATION  
HOLLAND-ON-SEA RATEPAYERS ASSOCIATION  
MORECAMBE & HEYSHAM RATEPAYERS & RESIDENTS ASSOC  
NATIONAL UNION OF RATEPAYERS' ASSOCIATIONS  
RALPH COURT (QUEENSWAY) TENANTS ASSOCIATION  
REDCAR RATEPAYERS ASSOCIATION  
SALISBURY RATEPAYERS ASSOCIATION  
SOUTH HAMS ASSOCIATION OF RATEPAYERS  
STIRCHLEY & DISTRICT RESIDENTS ASSOCIATION  
TENDRING DISTRICT RATEPAYERS' GROUP  
TRAFFORD FEDERATION OF OWNER-OCCUPIER RATEPAYERS ASSOCIATIONS

## BUSINESSES

ADRETTA LIMITED  
AMERSHAM PRINTS LTD  
ASDA STORES  
BANCO HISPANO AMERICANO LTD  
BARCHAM GREEN & CO.LTD.  
BARRETT, C R & H E LTD  
BC & DW (FABRICATIONS) LTD  
BEVAN FUNNELL LTD  
BRITISH PETROLEUM COMPANY PLC  
BROADLEY & CO  
BROOKSIDE HOLIDAY CAMP LTD  
COAST AND COUNTRY CARAVANS  
COOPERS PAYEN LIMITED  
CRANE PACKING LIMITED  
CUTTS BROTHERS (DONCASTER) LIMITED  
DIAMANTIS PATERAS LTD  
FENWICK & SONS LTD  
FULLER FEISER, MESSRS.  
G.A.WOOD AND CO LTD  
GERALD EVE & CO  
HAINES WATTS  
HFC ENGINEERING  
IMPERIAL CHEMICAL INDUSTRIES PLC  
JAMES DAWSON & SON LTD  
J CROGGON & SON LTD  
J E BEALE PLC  
J STEVENS OF STAINES CARAVAN CENTRE LTD  
KING AND CO. LONDON, W1N 9AE  
M L AVIATION COMPANY LTD  
MARKS AND SPENCER PLC  
MESSRS HERRING, SON AND DAW  
MOORVIEW MINI CENTRE (D.MIDGLEY LTD)  
NATIONAL WESTMINSTER BANK PLC  
PANASONIC UK LIMITED  
PETER HEAVER INSURANCE SERVICES  
POST OFFICE, THE  
PRICE WATERHOUSE (OFFICE OF LOCAL GOVERNMENT SERVICES)  
SEVENACRES CARAVAN PARK  
SHELL U.K. LTD.  
SHEPHERD NEAME LTD  
SIMPSON, CRONE & CO  
TAMAR PARK CARAVAN PARK  
THE FRIZZELL GROUP LTD  
TREGATILLIAN CARAVAN PARK  
WILLIAM EVE AND SONS  
WINBOURNE, MARTIN AND FRENCH

## COMMERCIAL AND INDUSTRIAL ORGANISATIONS

AIMS OF INDUSTRY  
ASSOCIATION OF BRITISH CHAMBERS OF COMMERCE  
ASSOCIATION OF BRITISH INSURERS  
ASSOCIATION OF CORPORATE REAL ESTATE EXECUTIVES  
ASSOCIATION OF INDEPENDENT BUSINESSES  
AYLESBURY AND DISTRICT CHAMBER OF COMMERCE  
BRISTOL CHAMBER OF COMMERCE AND INDUSTRY  
BRITISH AGGREGATE CONSTRUCTION MATERIALS INDUSTRIES  
BRITISH AIRPORTS AUTHORITY  
BRITISH HOTELS, RESTAURANTS AND CATERERS ASSOCIATION

BRITISH PAPER AND BOARD INDUSTRY FEDERATION  
BRITISH PRINTING INDUSTRIES FEDERATION  
BRITISH PROPERTY FEDERATION  
BRITISH RAILWAYS BOARD  
BRITISH RETAILERS ASSOCIATION  
BRITISH STEEL CORPORATION  
BUSINESS RATES CONSULTATIVE COMMITTEE (MID DEVON DISTRICT)  
CHEMICAL INDUSTRIES ASSOCIATION  
CO-OPERATIVE UNION LTD  
CONFEDERATION OF BRITISH INDUSTRY (EAST MIDLANDS REGIONAL COUNCIL)  
CONFEDERATION OF BRITISH INDUSTRY  
CONSULTATIVE GROUP OF GREATER LONDON CHAMBERS OF COMMERCE AND TRADE  
CRAWLEY AND DISTRICT INDUSTRIES ASSOCIATION  
DERBY & DERBYSHIRE CHAMBER OF COMMERCE & INDUSTRY  
DEVON BUSINESS RATES GROUP  
DORSET CHAMBER OF COMMERCE AND INDUSTRY  
EAST DEVON BUSINESS ADVISORY COUNCIL  
EASTBOURNE HOTELS' ASSOCIATION  
ELECTRICITY COUNCIL  
ENFIELD DISTRICT MANUFACTURERS' ASSOCIATION  
ENGINEERING INDUSTRIES ASSOCIATION (MIDLANDS REGION)  
ENGINEERING INDUSTRIES ASSOCIATION  
FEDERATION OF SUSSEX INDUSTRIES AND CHAMBER OF COMMERCE  
FORUM OF PRIVATE BUSINESS  
GREATER HARROW CHAMBER OF COMMERCE  
HACKNEY AND TOWER HAMLETS CHAMBER OF COMMERCE  
HARLOW AND DISTRICT EMPLOYERS GROUP  
HERTFORDSHIRE CHAMBER OF TRADE AND COMMERCE  
HIGH WYCOMBE AND DISTRICT CHAMBER OF TRADE AND COMMERCE  
INSTITUTE OF CHARTERED SHIPBROKERS  
INSTITUTE OF DIRECTORS  
KENSINGTON AND CHELSEA CHAMBER OF TRADE AND COMMERCE  
KINGS LYNN CHAMBER OF TRADE AND COMMERCE  
LEEDS CHAMBER OF COMMERCE AND INDUSTRY  
LEICESTER AND COUNTY CHAMBER OF COMMERCE AND INDUSTRY  
LONDON BOROUGH OF BEXLEY CHAMBER OF TRADE AND INDUSTRY  
LONDON CHAMBER OF COMMERCE  
MACHINERY USERS ASSOCIATION  
MERSEYSIDE CHAMBER OF COMMERCE AND INDUSTRY  
NATIONAL ASSOCIATION OF SHOPKEEPERS  
NATIONAL ASSOCIATION OF STEEL STOCKHOLDERS  
NATIONAL ASSOCIATION OF WAREHOUSEKEEPERS  
NATIONAL CHAMBER OF TRADE  
NATIONAL CHAMBER OF TRADE (LONDON COUNCIL)  
NATIONAL CHAMBER OF TRADE (EAST SUSSEX COUNCIL)  
NATIONAL FEDERATION OF RETAIL NEWSAGENTS  
NATIONAL FEDERATION OF SELF EMPLOYED AND SMALL BUSINESSES  
NATIONAL FEDERATION OF SELF EMPLOYED AND SMALL BUSINESSES (MERSEYSIDE REGION)  
NATIONAL FEDERATION OF SELF EMPLOYED & SMALL BUSINESSES (HORNCASTLE BRANCH)  
NATIONALISED INDUSTRIES CHAIRMENS' GROUP  
NORFOLK CHAMBER OF TRADE  
NORTH-WEST REGION CHAMBERS OF COMMERCE COUNCIL  
NOTTINGHAMSHIRE CHAMBER OF COMMERCE AND INDUSTRY  
PLANNING FOR ECONOMIC PROSPERITY  
PLYMOUTH CHAMBER OF COMMERCE AND INDUSTRY  
ROYAL TUNBRIDGE WELLS CHAMBER OF COMMERCE  
SELBY DISTRICT CHAMBER OF TRADE AND COMMERCE  
SHEFFIELD CHAMBER OF COMMERCE  
SKEGNESS AND DISTRICT CHAMBER OF TRADE AND COMMERCE  
THE BALTIC EXCHANGE  
THE BREWERS SOCIETY  
THE LONDON WHARFINGERS' ASSOCIATION LTD  
UNITED KINGDOM AGRICULTURAL SUPPLY TRADE ASSOCIATION LTD

WANDSWORTH CHAMBER OF COMMERCE AND TRADE  
WATER AUTHORITIES ASSOCIATION AND WATER COMPANIES ASSOCIATION  
WATTON AND DISTRICT CHAMBER OF TRADE AND INDUSTRY  
WELLINGTON & DISTRICT CHAMBER OF TRADE AND COMMERCE  
WEST NORFOLK CHAMBERS RATES CONSULTATIVE COMMITTEE  
WESTMINSTER CHAMBER OF COMMERCE  
WYCOMBE DISTRICT MANUFACTURERS ASSOCIATION

PROFESSIONAL ORGANISATIONS AND TRADE UNIONS

ASSOCIATION OF DISTRICT COUNCIL TREASURERS  
ASSOCIATION OF DISTRICT SECRETARIES  
ASSOCIATION OF POLYTECHNIC TEACHERS  
ASSOCIATION OF VALUATION OFFICE VALUERS  
AUEW-TASS SOUTH RIBBLE BRANCH  
BRITISH INSTITUTE OF MANAGEMENT  
BRITISH PENSIONERS AND TRADE UNIONS ACTION ASSOCIATION (COVENTRY BRANCH)  
CHARTERED INSTITUTE OF PUBLIC FINANCE AND ACCOUNTANCY  
DISTRICT AUDITORS' SOCIETY  
ESSEX FINANCIAL OFFICERS ASSOCIATION  
FEDERATED UNION OF MANAGERIAL AND PROFESSIONAL OFFICERS  
HUMBERSIDE FINANCIAL OFFICERS ASSOCIATION  
INLAND REVENUE STAFF FEDERATION  
INSTITUTE OF CHARTERED SECRETARIES AND ADMINISTRATORS  
LINCOLNSHIRE & DISTRICT SOCIETY OF RATING & VALUATION OFFICERS  
LONDON RATING GROUP  
MANAGERIAL, PROFESSIONAL AND STAFF LIAISON GROUP  
NATIONAL AND LOCAL GOVERNMENT OFFICERS ASSOCIATION  
NATIONAL ASSOCIATION OF TEACHERS IN FURTHER AND HIGHER EDUCATION  
NATIONAL COMMITTEE OF LOCAL VALUATION PANELS  
RATING AND VALUATION ASSOCIATION  
RATING OFFICERS GUILD  
RATING SURVEYORS ASSOCIATION  
ROYAL INSTITUTION OF CHARTERED SURVEYORS  
SOCIETY OF CLERKS OF VALUATION PANELS  
SOCIETY OF COUNTY SECRETARIES  
SOCIETY OF COUNTY TREASURERS  
SOCIETY OF LOCAL AUTHORITY CHIEF EXECUTIVES  
SOCIETY OF LOCAL COUNCIL CLERKS  
SOCIETY OF METROPOLITAN TREASURERS  
SOUTH YORKSHIRE LOCAL VALUATION PANEL  
THE LAND INSTITUTE  
THE LIBRARY ASSOCIATION  
TRADES UNION CONGRESS  
TYNE AND WEAR LOCAL VALUATION PANELS  
UNITED KINGDOM FEDERATION OF BUSINESS AND PROFESSIONAL WOMEN

POLITICAL ORGANISATIONS

ASSOCIATION OF COUNTY COUNCILS (CONSERVATIVE GROUP)  
ASSOCIATION OF LIBERAL COUNCILLORS  
BERWICK-UPON-TWEED CONSERVATIVE WOMENS CONSTITUENCY COMMITTEE  
BILLERICAY AND DISTRICT CONSERVATIVE ASSOCIATION  
BLACKBURN DISTRICT COUNCIL CONSERVATIVE GROUP  
CALDER VALLEY CONSERVATIVE ASSOCIATION  
CAMBRIDGESHIRE COUNTY COUNCIL (LABOUR GROUP)  
CAMBRIDGESHIRE COUNTY COUNCIL (ALLIANCE GROUP)  
CHIPPING BARNET CONSERVATIVE ASSOCIATION  
CIRENCESTER & TEWKESBURY CONSTITUENCY CONSERVATIVE ASSOCIATION



CONSERVATIVE GREATER LONDON LOCAL GOVERNMENT ADVISORY COMMITTEE  
CONSERVATIVE WOMENS NATIONAL CONFERENCE  
CUMBRIA COUNTY COUNCIL CONSERVATIVE GROUP  
DEWSBURY CONSTITUENCY CONSERVATIVE ASSOCIATION  
EAST HAMPSHIRE INDEPENDENT PROGRESSIVE ASSOCIATION  
EAST HERTFORDSHIRE DISTRICT COUNCIL CONSERVATIVE GROUP  
HALIFAX CONSERVATIVE ASSOCIATION  
ISLE OF WIGHT CONSERVATIVE ASSOCIATION  
LIBERAL PARTY  
MANSFIELD CONSERVATIVE ASSOCIATION  
MUDEFORD CONSERVATIVE GROUP  
NORTH WEST LEEDS CONSERVATIVE ASSOCIATION  
NOTTINGHAMSHIRE COUNTY COUNCIL (CONSERVATIVE GROUP)  
NOTTINGHAMSHIRE LOCAL GOVERNMENT ADVISORY COMMITTEE  
PETERBOROUGH CITY LIBERAL GROUP  
PRESTON BOROUGH COUNCIL (CONSERVATIVE GROUP)  
REDCAR CONSTITUENCY SOCIAL DEMOCRATS  
ROMSEY AND WATERSIDE CPCC  
SOUTH LEICESTERSHIRE CONSTITUENCY CONSERVATIVE ASSOCIATION (AYLESTONE BRANCH)  
SOUTH-WEST NORFOLK CONSERVATIVE ASSOCIATION  
STAFFORD CONSTITUENCY CONSERVATIVE ASSOCIATION  
SURREY COUNTY COUNCIL LIBERAL/SDP ALLIANCE GROUP  
WEST OXFORDSHIRE DISTRICT LABOUR PARTY  
WOKINGHAM CONSERVATIVE COUNCIL

#### VOLUNTARY AND WELFARE ORGANISATIONS

AGE CONCERN ENGLAND  
BRITISH PENSIONERS AND TRADE UNIONS ACTION ASSOCIATION  
CHILD POVERTY ACTION GROUP  
LEICESTER COUNCIL FOR VOLUNTARY SERVICE  
LINCOLNSHIRE COMMUNITY COUNCIL  
MANCHESTER COUNCIL FOR VOLUNTARY SERVICE  
MARY MORRIS INTERNATIONAL STUDENT RESIDENCE  
NATIONAL COUNCIL FOR VOLUNTARY ORGANISATIONS  
NATIONAL COUNCIL OF WOMEN OF GREAT BRITAIN  
NATIONAL COUNCIL OF WOMEN OF GREAT BRITAIN (HALIFAX BRANCH)  
NATIONAL FEDERATION OF WOMENS' INSTITUTES  
THE NATIONAL TRUST  
THE SPASTICS SOCIETY  
VOLUNTARY ORGANISATIONS PERSONAL SOCIAL SERVICES GROUP

#### SPORTING ORGANISATIONS

ASSOCIATION OF BRITISH RIDING SCHOOLS  
BRITISH MOUNTAINEERING COUNCIL  
CENTRAL COUNCIL OF PHYSICAL RECREATION  
ENGLISH VOLLEYBALL ASSOCIATION  
HYDE CRICKET CLUB  
LAWN TENNIS ASSOCIATION  
LEAGUE CRICKET CONFERENCE  
ST ANNES-ON-SEA LAWN TENNIS AND SQUASH CLUB

#### ACADEMIC BODIES

COMMITTEE OF VICE-CHANCELLORS AND PRINCIPALS OF THE UNIVERSITIES OF  
THE UNITED KINGDOM  
INSTITUTE FOR FISCAL STUDIES

OTHER

ARTS COUNCIL

HAPPY WANDERERS CLUB

JOSEPH ROWNTREE MEMORIAL TRUST

LAND RESEARCH TRUST

NATIONAL ASSOCIATION OF CITIZENS ADVICE BUREAUX

RURAL VOICE

SOWERBY BRIDGE & DISTRICT NEIGHBOURHOOD COUNCIL

THE HONOURABLE SOCIETY OF THE MIDDLE TEMPLE

THE UNITED COMMITTEE FOR THE TAXATION OF LAND VALUES LTD

THE VILLAGE HALLS FORUM