

Blaby District Council
Cabinet Executive

Date of Meeting	12 January 2026
Title of Report	National Non-Domestic Rates Base 2026/27 This is a Key Decision and is on the Forward Plan.
Lead Member	Cllr. Cheryl Cashmore - Finance, People and Transformation (Deputy Leader)
Report Author	Finance Group Manager
Strategic Themes	All Themes: Enabling communities and supporting vulnerable residents; Enhancing and maintaining our natural and built environment; Growing and supporting our economy; Keeping you safe and healthy; Ambitious and well managed Council, valuing our people

1. What is this report about?

- 1.1 The Local Government Finance Act 2012 requires local authorities to set an annual National Non-Domestic Rate Base, otherwise known as the Business Rates Base. The Base must be set by 31st January ahead of the forthcoming financial year.

2. Recommendation(s) to Cabinet Executive

- 2.1 To follow.
- 2.2 To follow.

3. Reason for Decisions Recommended

- 3.1 To follow.
- 3.2 To follow.

4. Matters to consider

- 4.1 Background

The Local Government Finance Act 2012 requires the Council to

formally calculate and approve its NNDR Base for the forthcoming financial year. The NNDR Base represents the estimated level of Business Rates collectable in the year. It is the figure against which growth or reduced levels of business rates can be measured.

The Council must also complete an annual NNDR1 to the Ministry of Housing, Communities and Local Government (MHCLG) by 31st January ahead of the new financial year, and it is this return that is used to determine the NNDR Base. The Council is also required to submit a copy of the NNDR1 return to relevant authorities, in this case the Leicestershire County Council, and the Combined Fire Authority.

4.2 Proposal(s)

To follow.

4.3 Business Rates Pooling

To follow.

4.4 Significant Issues

None

4.5 In preparing this report, the author has considered issues related to Human Rights, Legal Matters, Human Resources, Equalities, Public Health Inequalities and there are no areas of concern.

5. Environmental impact

5.1 There is no direct environmental impact arising from this report. However, the Council continues to utilise sustainable investment opportunities in line with its approved investment criteria.

No Net Zero and Climate Impact Assessment (NZCIA) is required for this report.

6. What will it cost and are there opportunities for savings?

6.1 Not applicable

7. What are the risks and how can they be reduced?

7.1

Current Risk	Actions to reduce the risks
To follow.	To follow.

8. Other options considered

8.1 None. The setting of the NNDR Base is a statutory requirement.

9. Appendix

9.1 None.

10. Background paper(s)

10.1 None

11. Report author's contact details

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