

**Oldham Borough Council
Record of Decision**



1. **TITLE:** Non-Domestic Rates Tax Base 2023/24

2. **SERVICE AREA:** Finance and HR

3. **PURPOSE OF DECISION**

Report setting out information to determine the Non-Domestic (Business Rates) Tax Base for 2023/24, using the most up to date information and estimates available.

4. **DECISION MADE BY:** Cabinet Member - Value for Money & Sustainability and Deputy Leader

5. **DECISION:**

That the Deputy Leader and Cabinet Member for Finance

6. **REASON FOR DECISION**

1) That approval is given to the final Business Rate yield and subsequently Oldham Council's estimated 2023/24 Business Rates Tax Base at £48.848m, with a further £3.626m attributable to gains from the 100% Business Rates Retention scheme, a total of £52.474m. The NNDR1 return generates the figures upon which the NDR Tax Base is prepared. It is not therefore appropriate to consider an alternative approach.

7. **ALTERNATIVE OPTIONS CONSIDERED**

The NNDR1 return generates the figures upon which the NDR Tax Base is prepared. It is not therefore appropriate to consider an alternative approach.

8. **INTERESTS AND NATURE OF INTERESTS DECLARED**

None

9. **PRINCIPAL GROUPS CONSULTED:** As above

10. **DOCUMENT CONSIDERED:** Non-Domestic Rates Tax Base 2023/24