

Factors – rates

- From 2022- 2023 business rates will be paid directly to billing authorities.
- Rates will be paid directly by ESFA to billing authorities on behalf of all maintained schools and academies from 2022-23 onwards. LAs will no longer need to fund rates at their estimate of the actual cost and will no longer allocate rates payments to schools.
- From April 2022 onwards billing authorities will communicate the cost of schools' rates to the ESFA by uploading rates bill data to an online portal. LAs and schools will have observer access to this.

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- Local authorities should continue to record rates data in the 2022/2023 APT, as this information will be used to aid the new process by providing useful estimates for comparisons for future years.
- Local authorities may also record any adjustments related to 2021/22 in the 2022/23 APT, in line with existing adjustment arrangements. This adjustment method will take place for the final time in the 2022/23 APT, with final adjustments received by local authorities in the 2023/24 NFF allocations, to ensure there is no disbenefit to local authorities that wish to claim back money for historic adjustments.
- Local authorities will not be required to submit rates data in their APT after the 2022/23 APT.