

80
Hampden Court, London Canary Wharf
- long/7 - was
General Manager



Mr. Gandy U.D. Cass
50th
Dudley Sandwell

PRIME MINISTER

Min. U.D. C's
Housing
P.S.A. L'land

COMMUNITY CHARGE: TRANSITIONAL ARRANGEMENTS

1. At E(LF) on 27 July we agreed

Local Gov M.O.D.
17th

- (i) that the starting level of the community charge should be £75 or £100;
- (ii) that there should be a 4 year phasing out of rates and the safety net everywhere except inner London, where the possibility of additional help in the 5th year should be considered.

W. C. H.
Inner Cities

£75 or £100

2. I enclose, at Annex A, exemplifications for the 5 sample authorities (Camden, Barnet, Elmbridge, Barnsley, Craven) showing the effect, with a 4 year transition, of 1990 community charges of £75 or £100. (The Camden figures could be affected by the special London arrangements set out in more detail below.)

3. The differences between the two are, as colleagues will see, very small - a maximum of £15 a year even for 3 adult households in Camden. In view of this, and of the attraction of £100 as a number people are likely to remember - so making it easier for us to get our message across - I recommend that we adopt £100 as the starting level in England. It will be recalled that the presentational importance of the figure lies in the fact that the rate element in the package will be fixed so as to make £100 the community charge payable if councils maintain their spending at the level of the previous year. A memorable figure is therefore a distinct advantage.



Special arrangements for London

4. E(LF) discussed the possibility of special transitional arrangements for inner London. The propositions were that

(i) these should be additional to dual running and the 'safety net';

(ii) they should continue for a 5th year - whereas the national transitional arrangements generally would end after 4 years;

(iii) they might be paid for by an increase in inner London's retained contribution from non-domestic rates.

5. It is important to recognise that the purpose of the safety net is to moderate losses or gains to areas because of the changes we are making in the distribution of grant and non-domestic rate. It follows that the safety net, on its own, provides a considerable amount of support to inner London in 1990/91 and subsequent years. The net payment to inner London from the safety net will be as follows:

1990/91	1991/92	1992/93	1993/94
£410m	£307m	£205m	£102m

6. These amounts are, to a large extent, a continuation of the subsidy that inner London presently enjoys from non-domestic rating. They can legitimately be seen, therefore, as a way of phasing in the losses that inner London will suffer as the benefit it receives from non-domestic rates declines from the present level to the 'per adult' amount that all areas will be given after 1990.

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7. In view of our decision to have a full safety net in 1990, it would be wrong to provide additional special London arrangements in that year. To do so would

(i) mean that average domestic tax bills in inner London were lower in 1990 than they had been in 1989; and

(ii) increase bills everywhere else in the country compared with 1990 - including the north, and the Home Counties.

8. I can conceive of a system under which

(i) the special transitional help for London begins in 1991/92, and continues until 1994/95 (ie a year after the safety net is phased out);

(ii) in order to provide a smooth progression in community charge bills in inner London, the amount of the extra help London receives in each year is simply the difference between the cost of phasing out the safety net over 5 years in London, and phasing it out over 4 years elsewhere;

(iii) this special help can be portrayed as further slowing down of the loss of non-domestic rate income from inner London; it is felt as an increase in the community charge paid everywhere except inner London.

9. A more detailed note is at Annex B. At Annex C are exemplifications of the effects on all London Boroughs for 2 adult households living in properties with average Rateable Values; and for 4 Boroughs (Camden, Greenwich, Wandsworth and Westminster) for 1 and 3 adult households also.

10. Colleagues will note that there is still the likelihood of perverse results in Kensington and Chelsea and Westminster in the final years of the transition: some bills go up in 1994/95, then down again in 1995/96. This is because of the interaction of the



financing arrangements and the abolition of rates. These effects could only be avoided by keeping domestic rates for another year in London. I assume colleagues would not wish to do that.

11. I cannot recommend this scheme. It will bring additional complexity and obscurity, for a year when there is likely to be an election (the one after next) in the offing: and it requires subsidy for London from the rest of the country, which will be strongly resisted.

Wales

12. E(LF) asked Peter Walker to look again at the phasing out of the safety net in Wales. If the Welsh arrangements are closer to those we now envisage for England, we shall give ourselves fewer presentational problems.

13. I am still concerned, however, at the possibility that rates might be abolished in Wales in 1990. This will make drafting the Rate Reform Bill more complicated. More significantly it will make the job of justifying the two different systems very hard indeed. It is true that average rate bills, overall, are lower in Wales than they are in England. But there are parts of England - including some along the Welsh border - where average rate bills are as small as they are in Wales - for example, Forest of Dean £162/adult; Newport £166/adult. It is not easy to see why we need to have 4 years of dual running in Gloucestershire, if there is no dual running in Gwent.

14. Peter Walker's general arguments against dual running - the additional administrative costs and complexity; the disincentive to authorities to set the new system up efficiently; the confusion for existing ratepayers and new taxpayers - all apply equally well in England. We will not therefore be able to use them publicly as the justification for not having dual running in Wales.

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15. I would, however, be prepared to see a lower level of community charge in Wales in 1990 - say £50 - if this would reduce the problem of having unacceptably small rate bills in much of the Principality in subsequent years.

Recommendations

16. I recommend

(i) a starting level for the community charge in 1990 of £100 in England;

(ii) no special London arrangements for 1994/95;

(iii) that I should announce our decisions after E(LF) on Thursday. I will explain at the meeting the terms in which I envisage the announcement being made.

17. Copies of this minute go to the members of E(LF) and Sir Robert Armstrong.

NR

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29 July 1987

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ANNEX A

LOCAL AUTHORITY - **CAMDEN**, 4 YEAR TRANSITION

Average rate bill per household £43 } assuming 1987/88
 Community charge - no safety net £72 } spending

Initial community charge £75

	87/88	90/91	91/92	92/93	93/94	94/95	95/96
<u>1 adult household</u> 70% average RV							
CC	0	75	252	428	605	782	
Rate bill	590	493	369	248	125	0	
H/hold total	590	568	621	676	730	782	
<u>2 adult household</u> 100% average RV							
CC	0	150	503	857	1210	1564	
Rate bill	843	704	528	352	176	0	
H/hold total	843	854	1032	1209	1387	1564	
<u>3 adult household</u> 130% average RV							
CC	0	225	755	1285	1816	2346	
Rate bill	1096	915	686	457	229	0	
H/hold total	1096	1140	1441	1743	2044	2346	

Initial community charge £100

	87/88	90/91	91/92	92/93	93/94	94/95	95/96
<u>1 adult household</u> 70% average RV							
CC	0	100	271	441	612	782	
Rate bill	590	461	345	230	115	0	
H/hold total	590	561	616	671	727	782	
<u>2 adult household</u> 100% average RV							
CC	0	200	541	882	1223	1564	
Rate bill	843	658	494	329	165	0	
H/hold total	843	858	1035	1211	1388	1564	
<u>3 adult household</u> 130% average RV							
CC	0	300	812	1323	1835	2346	
Rate bill	1096	855	642	428	214	0	
H/hold total	1096	1155	1453	1751	2048	2346	

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LOCAL AUTHORITY - BARNET 4 YEAR TRANSITION

average rate bill per household £655 } assuming 1987/88
 Community charge - no safety net £222 } spending

Initial community charge £75

	87/88	90/91	91/92	92/93	93/94	94/95	95/96
<u>1 adult household</u> 70% average RV							
CC	0	75	112	148	185	222	
Rate bill	459	350	263	175	88	0	
H/hold total	459	425	374	323	273	222	
<u>2 adult household</u> 100% average RV							
CC	0	150	223	297	370	444	
Rate bill	655	500	375	250	125	0	
H/hold total	655	650	599	547	495	444	
<u>3 adult household</u> 130% average RV							
CC	0	225	335	445	556	666	
Rate bill	851	651	488	325	162	0	
H/hold total	851	876	823	771	718	666	

Initial community charge £100

	87/88	90/91	91/92	92/93	93/94	94/95	95/96
<u>1 adult household</u> 70% average RV							
CC	0	100	131	161	192	222	
Rate bill	459	314	236	157	79	0	
H/hold total	459	414	366	318	270	222	
<u>2 adult household</u> 100% average RV							
CC	0	200	261	322	383	444	
Rate bill	655	449	337	225	112	0	
H/hold total	655	649	598	547	495	444	
<u>3 adult household</u> 130% average RV							
CC	0	300	392	483	575	666	
Rate bill	851	584	438	292	146	0	
H/hold total	851	884	829	775	720	666	

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ANNEX A

LOCAL AUTHORITY - **CAMDEN, 4 YEAR TRANSITION**

Average rate bill per household £543 } assuming 1987/88
 Community charge - no safety net £782 } spending

Initial community charge £75

	87/88	90/91	91/92	92/93	93/94	94/95	95/96
<u>1 adult household</u> 70% average RV							
CC	0	75	252	428	605	782	
Rate bill	590	493	369	248	125	0	
H/hold total	590	568	621	676	730	782	

<u>2 adult household</u> 100% average RV							
CC	0	150	503	857	1210	1564	
Rate bill	843	704	528	352	176	0	
H/hold total	843	854	1032	1209	1387	1564	

<u>3 adult household</u> 130% average RV							
CC	0	225	755	1285	1816	2346	
Rate bill	1096	915	686	457	229	0	
H/hold total	1096	1140	1441	1743	2044	2346	

Initial community charge £100

	87/88	90/91	91/92	92/93	93/94	94/95	95/96
<u>1 adult household</u> 70% average RV							
CC	0	100	271	441	612	782	
Rate bill	590	461	345	230	115	0	
H/hold total	590	561	616	671	727	782	

<u>2 adult household</u> 100% average RV							
CC	0	200	541	882	1223	1564	
Rate bill	843	658	494	329	165	0	
H/hold total	843	858	1035	1211	1388	1564	

<u>3 adult household</u> 130% average RV							
CC	0	300	812	1323	1835	2346	
Rate bill	1096	855	642	428	214	0	
H/hold total	1096	1155	1453	1751	2048	2346	

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LOCAL AUTHORITY - BARNET 4 YEAR TRANSITION

average rate bill per household £655 } assuming 1987/88
 Community charge - no safety net £222 } spending

Initial community charge £75

	87/88	90/91	91/92	92/93	93/94	94/95	95/96
<u>1 adult household</u> 70% average RV							
CC	0	75	112	148	185	222	
Rate bill	459	350	263	175	88	0	
H/hold total	459	425	374	323	273	222	
<u>2 adult household</u> 100% average RV							
CC	0	150	223	297	370	444	
Rate bill	655	500	375	250	125	0	
H/hold total	655	650	599	547	495	444	

3 adult household
130% average RV

CC	0	225	335	445	556	666	
Rate bill	851	651	488	325	162	0	
H/hold total	851	876	823	771	718	666	

Initial community charge £100

	87/88	90/91	91/92	92/93	93/94	94/95	95/96
<u>1 adult household</u> 70% average RV							
CC	0	100	131	161	192	222	
Rate bill	459	314	236	157	79	0	
H/hold total	459	414	366	318	270	222	
<u>2 adult household</u> 100% average RV							
CC	0	200	261	322	383	444	
Rate bill	655	449	337	225	112	0	
H/hold total	655	649	598	547	495	444	
<u>3 adult household</u> 130% average RV							
CC	0	300	392	483	575	666	
Rate bill	851	584	438	292	146	0	
H/hold total	851	884	829	775	720	666	

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LOCAL AUTHORITY - ELMBRIDGE 4 YEAR TRANSITION

average rate bill per household £711 } assuming 1987/88
 community charge - no safety net £239 } spending

Initial community charge £75

	87/88	90/91	91/92	92/93	93/94	94/95	95/96
<u>1 adult household</u> 70% average RV							
CC	0	75	116	157	198	239	
Rate bill	498	396	296	198	98	0	
H/hold total	498	471	413	354	297	239	
<u>2 adult household</u> 100% average RV							
CC	0	150	232	314	396	478	
Rate bill	711	565	424	283	141	0	
H/hold total	711	715	656	597	537	478	
<u>3 adult household</u> 130% average RV							
CC	0	225	348	471	594	717	
Rate bill	924	735	551	367	184	0	
H/hold total	924	960	899	839	778	717	

Initial community charge £100

	87/88	90/91	91/92	92/93	93/94	94/95	95/96
<u>1 adult household</u> 70% average RV							
CC	0	100	135	170	204	239	
Rate bill	498	362	271	181	90	0	
H/hold total	498	462	406	350	295	239	
<u>2 adult household</u> 100% average RV							
CC	0	200	270	339	409	478	
Rate bill	711	517	388	259	129	0	
H/hold total	711	717	657	598	538	478	
<u>3 adult household</u> 130% average RV							
CC	0	300	404	509	613	717	
Rate bill	924	672	504	336	168	0	
H/hold total	924	972	908	845	781	717	

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LOCAL AUTHORITY - **BARNESLEY** 4 YEAR TRANSITION

Average rate bill per household (£328) assuming 1987/88
 Community charge - no safety net (£264) spending

Initial community charge £75

	87/88	90/91	91/92	92/93	93/94	94/95	95/96
<u>1 adult household</u> 70% average RV							
CC	0	75	122	169	217	264	
Rate bill	230	126	95	63	31	0	
H/hold total	230	201	217	233	248	264	
<u>2 adult household</u> 100% average RV							
CC	0	150	244	339	433	528	
Rate bill	328	181	136	90	45	0	
H/hold total	328	331	380	429	479	528	
<u>3 adult household</u> 130% average RV							
CC	0	225	367	508	650	792	
Rate bill	426	235	176	118	59	0	
H/hold total	426	460	543	626	709	792	

Initial community charge £100

	87/88	90/91	91/92	92/93	93/94	94/95	95/96
<u>1 adult household</u> 70% average RV							
CC	0	100	141	182	223	264	
Rate bill	230	92	69	46	23	0	
H/hold total	230	192	210	228	246	264	
<u>2 adult household</u> 100% average RV							
CC	0	200	282	364	446	528	
Rate bill	328	132	99	66	33	0	
H/hold total	328	332	381	430	479	528	
<u>3 adult household</u> 130% average RV							
CC	0	300	423	546	669	792	
Rate bill	426	172	129	86	43	0	
H/hold total	426	472	552	632	712	792	

Average rate bill per household (£288) assuming 1987/88
Community charge - no safety net (£184) spending

Initial community charge £75

	87/88	90/91	91/92	92/93	93/94	94/95	95/96
<u>1 adult household</u> 70% average RV							
CC	0	75	102	129	157	184	
Rate bill	202						
H/hold total	202	104	77	51	26	0	
		179	180	181	183	184	
<u>2 adult household</u> 100% average RV							
CC	0	150	204	259	313	368	
Rate bill	288						
H/hold total	288	148	111	74	37	0	
		298	315	333	350	368	
<u>3 adult household</u> 130% average RV							
CC	0	225	307	388	470	552	
Rate bill	374						
H/hold total	374	192	144	96	48	0	
		47	451	485	518	552	

Initial community charge £100

	87/88	90/91	91/92	92/93	93/94	94/95	95/96
<u>1 adult household</u> 70% average RV							
CC	0	100	121	142	163	184	
Rate bill	202						
H/hold total	202	71	53	35	18	0	
		171	174	177	181	184	
<u>2 adult household</u> 100% average RV							
CC	0	200	242	284	326	368	
Rate bill	288						
H/hold total	288	101	76	51	25	0	
		301	318	335	351	368	
<u>3 adult household</u> 130% average RV							
CC	0	300	363	426	489	552	
Rate bill	374						
H/hold total	374	131	98	66	33	0	
		431	461	492	522	552	

SPECIAL ARRANGEMENTS FOR LONDON

1. The aim of the new arrangements is to provide
 - a 4 year transition generally, but
 - a 5 year transition in inner London.
2. In order to ensure as smooth a progression as possible from 1990/91 to the end of the transitional period, the changes in the overall burden of local taxation need to be phased in in equal steps, over 4 or 5 years as appropriate.

3. The benefit to inner London domestic taxpayers in 1990/91 is £409m. If this is phased out in equal steps over 5 years, the cost in each year will be as follows:

1990/91	£409m
1991/92	£327m
1992/93	£245m
1993/94	£164m
1994/95	£82m
1995/96	£0m

4. Overall, the cost of the safety net to domestic taxpayers outside inner London is also £409m in 1990/91 (inevitably, as the safety net is intended to balance). If this cost is phased out over 4 years, the cost in each year is

1990/91	£409m
1991/92	£307m
1992/93	£205m
1993/94	£102m
1994/95	£0m

5. The additional cost of the special London arrangements would therefore be the difference between the amounts in paragraph 4 above, and those in paragraph 3. That is

1990/91	£0m
1991/92	£20m
1992/93	£40m
1993/94	£62m
1994/95	£82m

6. This could be portrayed as additional help from non-domestic rates (or from grant) to further ease the transition in London. It would, however, be felt as an increase in all community charge bills everywhere except inner London of the following amounts (unless, of course, the sums were found from the Exchequer - ie from national taxpayers).

1990/91	0p
1991/92	60p
1992/93	£1.17p
1993/94	£1.82p
1994/95	£2.40p

SPECIAL LONDON ARRANGEMENTS

Effect of DOE proposals on
2 adult household 100% of average RV

		87-88	90-91	91-92	92-93	93-94	94-95	95-96
CAMDEN	Rates	843	658	493	329	164	0	0
	CC	0	200	508	818	1124	1434	1564
	Total tax bill	843	858	1001	1147	1288	1434	1564
<i>w/o special london arrangement</i>		<i>843</i>	<i>858</i>	<i>1035</i>	<i>1211</i>	<i>1388</i>	<i>1564</i>	<i>1564</i>
GREENWICH	Rates	495	304	228	152	76	0	0
	CC	0	200	420	638	858	1076	1216
	Total tax bill	495	504	648	790	934	1076	1216
HACKNEY	Rates	766	580	435	290	145	0	0
	CC	0	200	468	734	1004	1270	1382
	Total tax bill	766	780	903	1024	1149	1270	1382
HAMMERSMITH AND FULHAM	Rates	405	225	169	113	56	0	0
	CC	0	200	358	516	676	834	930
	Total tax bill	405	425	527	629	732	834	930
ISLINGTON	Rates	553	361	272	182	90	0	0
	CC	0	200	372	542	718	888	966
	Total tax bill	553	561	644	724	808	888	966
KENSINGTON AND CHELSEA	Rates	606	450	338	226	112	0	0
	CC	0	200	336	472	612	748	740
	Total tax bill	606	650	674	698	724	748	740

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		87-88	90-91	91-92	92-93	93-94	94-95	95-96
LAMBETH	Rates	536	359	270	179	91	0	0
	CC	0	200	398	598	796	996	1094
	Total tax bill	536	559	668	777	887	996	1094
LEWISHAM	Rates	683	498	374	250	124	0	0
	CC	0	200	456	712	1054	1232	1354
	Total tax bill	683	698	830	962	1178	1232	1354
SOUTHWARK	Rates	500	326	245	163	82	0	0
	CC	0	200	406	614	820	1028	1140
	Total tax bill	500	526	651	777	902	1028	1140
T HAMLETS	Rates	547	369	276	185	93	0	0
	CC	0	200	438	672	908	1144	1278
	Total tax bill	547	569	714	857	1001	1144	1278
WANDSWORTH	Rates	399	210	157	106	53	0	0
	CC	0	200	346	490	634	780	870
	Total tax bill	399	410	503	596	687	780	870
WESTMINSTER	Rates	810	657	493	328	164	0	0
	CC	0	200	360	522	684	846	762
	Total tax bill	810	857	853	850	848	846	792

SPECIAL LONDON ARRANGEMENTS

Effect of DOE proposals on
1, 2 and 3 adult households in
Camden, Greenwich, Wandsworth, Westminster

	87-88	90-91	91-92	92-93	93-94	94-95	95-96
CAMDEN							
1 adult) Rates	590	461	345	230	115	0	0
70% of RV) CC	0	100	254	409	562	717	782
Total tax bill	590	561	599	639	677	717	782
<i>w/o london arrangements</i>	<i>590</i>	<i>561</i>	<i>616</i>	<i>671</i>	<i>727</i>	<i>782</i>	<i>782</i>
2 adults) Rates	843	658	493	329	164	0	0
100% of RV) CC	0	200	508	818	1124	1434	1564
Total tax bill	843	858	1001	1147	1288	1434	1564
<i>w/o london arrangements</i>	<i>843</i>	<i>858</i>	<i>1035</i>	<i>1211</i>	<i>1388</i>	<i>1564</i>	<i>1564</i>
3 adults) Rates	1096	855	641	428	213	0	0
130% of RV) CC	0	300	762	1227	1686	2151	2346
Total tax bill	1096	1155	1403	1655	1899	2151	2346
<i>w/o london arrangements</i>	<i>1096</i>	<i>1155</i>	<i>1453</i>	<i>1751</i>	<i>2048</i>	<i>2346</i>	<i>2346</i>
GREENWICH							
1 adult) Rates	347	213	160	106	53	0	0
70% of RV) CC	0	100	210	319	429	538	608
Total tax bill	347	313	370	425	482	538	608
2 adults) Rates	495	304	228	152	76	0	0
100% of RV) CC	0	200	420	638	858	1076	1216
Total tax bill	495	504	648	790	934	1076	1216
3 adults) Rates	644	395	296	198	99	0	0
130% of RV) CC	0	300	630	957	1287	1614	1824
Total tax bill	644	695	926	1155	1386	1614	1824

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~~87~~-88 90-91 91-92 92-93 93-94 94-95 95-96

WANDSWORTH

1 adult) Rates	279	147	110	74	37	0	0
70% of RV) CC	0	100	173	245	317	390	435
Total tax bill	279	247	283	319	354	390	435

2 adults) Rates	399	210	157	106	53	0	0
100% of RV) CC	0	200	346	490	634	780	870
Total tax bill	399	410	503	596	687	780	870

3 adults) Rates	519	273	204	138	69	0	0
130% of RV) CC	0	300	519	735	951	1170	1305
Total tax bill	519	573	723	873	1020	1170	1305

WESTMINSTER

1 adult) Rates	567	460	345	230	115	0	0
70% of RV) CC	0	100	180	261	342	423	396
Total tax bill	567	560	525	491	457	423	396

2 adults) Rates	810	657	493	328	164	0	0
100% of RV) CC	0	200	360	522	684	846	792
Total tax bill	810	857	853	850	848	846	792

3 adults) Rates	1053	854	641	426	213	0	0
130% of RV) CC	0	30	540	783	1026	1269	1188
Total tax bill	1053	884	1181	1209	1239	1269	1188

SPECIAL LONDON ARRANGEMENTS

Effect of DOE proposals on
1, 2 and 3 adult households in
Camden, Greenwich, Wandsworth, Westminster

	87-88	90-91	91-92	92-93	93-94	94-95	95-96
CAMDEN							
1 adult) Rates	590	461	345	230	115	0	0
70% of RV) CC	0	100	254	409	562	717	782
Total tax bill	590	561	599	639	677	717	782
<i>w/o london arrangements</i>	<i>590</i>	<i>561</i>	<i>616</i>	<i>671</i>	<i>727</i>	<i>782</i>	<i>782</i>
2 adults) Rates	843	658	493	329	164	0	0
100% of RV) CC	0	200	508	818	1124	1434	1564
Total tax bill	843	858	1001	1147	1288	1434	1564
<i>w/o london arrangements</i>	<i>843</i>	<i>858</i>	<i>1035</i>	<i>1211</i>	<i>1388</i>	<i>1564</i>	<i>1564</i>
3 adults) Rates	1096	855	641	428	213	0	0
130% of RV) CC	0	300	762	1227	1686	2151	2346
Total tax bill	1096	1155	1403	1655	1899	2151	2346
<i>w/o london arrangements</i>	<i>1096</i>	<i>1155</i>	<i>1453</i>	<i>1751</i>	<i>2048</i>	<i>2346</i>	<i>2346</i>
GREENWICH							
1 adult) Rates	347	213	160	106	53	0	0
70% of RV) CC	0	100	210	319	429	538	608
Total tax bill	347	313	370	425	482	538	608
2 adults) Rates	495	304	228	152	76	0	0
100% of RV) CC	0	200	420	638	858	1076	1216
Total tax bill	495	504	648	790	934	1076	1216
3 adults) Rates	644	395	296	198	99	0	0
130% of RV) CC	0	300	630	957	1287	1614	1824
Total tax bill	644	695	926	1155	1386	1614	1824

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~~87~~-88 90-91 91-92 92-93 93-94 94-95 95-96

WANDSWORTH

1 adult) Rates	279	147	110	74	37	0	0
70% of RV) CC	0	100	173	245	317	390	435
Total tax bill	279	247	283	319	354	390	435

2 adults) Rates	399	210	157	106	53	0	0
100% of RV) CC	0	200	346	490	634	780	870
Total tax bill	399	410	503	596	687	780	870

3 adults) Rates	519	273	204	138	69	0	0
130% of RV) CC	0	300	519	735	951	1170	1305
Total tax bill	519	573	723	873	1020	1170	1305

WESTMINSTER

1 adult) Rates	567	460	345	230	115	0	0
70% of RV) CC	0	100	180	261	342	423	396
Total tax bill	567	560	525	491	457	423	396

2 adults) Rates	810	657	493	328	164	0	0
100% of RV) CC	0	200	360	522	684	846	792
Total tax bill	810	857	853	850	848	846	792

3 adults) Rates	1053	854	641	426	213	0	0
130% of RV) CC	0	30	540	783	1026	1269	1188
Total tax bill	1053	884	1181	1209	1239	1269	1188

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7-22 20-24 21-24 22-24 23-24 24-24

WANDSWORTH

1 adult () rates

100% of RV) CC

Total tax bill

1 adult () rates

100% of RV) CC

Total tax bill

1 adult () rates

100% of RV) CC

Total tax bill

1 adult () rates

100% of RV) CC

Total tax bill

1 adult () rates

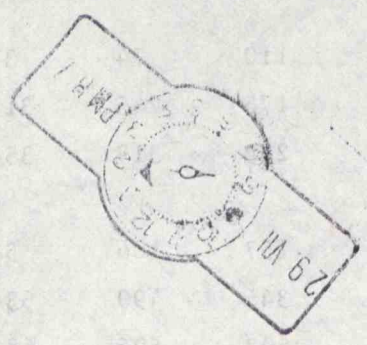
100% of RV) CC

Total tax bill

1 adult () rates

100% of RV) CC

Total tax bill



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