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STATUTORY INSTRUMENTS

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**2019 No. 709**

**RATING AND VALUATION, ENGLAND**

**The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019**

*Made - - - - 27th March 2019*  
*Coming into force in accordance with regulation 1*

The Secretary of State for Housing, Communities and Local Government makes the following Regulations in exercise of the powers conferred by sections 97(2A), 99(3) and 143(1) and (2) of, and paragraphs 6 to 11, 22, 25, 30(2) and 37 of Schedule 7B to the Local Government Finance Act 1988<sup>M1</sup> (“the 1988 Act”).

In accordance with section 143(9D)<sup>M2</sup> of the 1988 Act, a draft of this instrument was laid before Parliament and approved by resolution of each House of Parliament.

These Regulations are made with the consent of the Treasury in accordance with paragraph 8(3) of Schedule 7B to the 1988 Act.

**Marginal Citations**

- M1** 1988 c. 41. Schedule 7B was inserted by section 1 of, and Schedule 1 to, the [Local Government Finance Act 2012 \(c. 17\)](#).  
**M2** [Section 143\(9D\)](#) was inserted by section 1 of the Local Government Finance Act 2012.

**PART 1**

Preliminary

**Citation and commencement**

1.—(1) These Regulations may be cited as the Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019.

(2) Subject to paragraph (3), these Regulations come into force on the day after the day on which they are made.

(3) Regulation 20 of these Regulations comes into force on 1st April 2019.

**Changes to legislation:** There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019. (See end of Document for details)

#### Commencement Information

**I1** Reg. 1 in force at 28.3.2019, see [reg. 1\(2\)](#)

## PART 2

### Rates retention

#### Amendment of the Non-Domestic Rating (Rates Retention) Regulations 2013

2. The Non-Domestic Rating (Rates Retention) Regulations 2013 <sup>M3</sup> are amended in accordance with regulations 3 to 10.

#### Commencement Information

**I2** Reg. 2 in force at 28.3.2019, see [reg. 1\(2\)](#)

#### Marginal Citations

**M3** S.I. 2013/452; amended by S.I. 2014/96, S.I. 2015/628, S.I. 2016/1268, S.I. 2017/496, S.I. 2017/1321 and S.I. 2018/463.

#### Amendment of regulation 3

3. In regulation 3 (calculation and notification of non-domestic rating income and other amounts)

- (a) in paragraph (1)(da), for “Parts 1 to 22” substitute “ Parts 2 to 6 ”;
- (b) in paragraph (1)(db), for “Parts 1 to 22” substitute “ Parts 2 to 6 ”.

#### Commencement Information

**I3** Reg. 3 in force at 28.3.2019, see [reg. 1\(2\)](#)

#### Amendment of regulation 5

4. In regulation 5 (payments by billing authorities to major precepting authorities in respect of share of income)—

- (a) in paragraph (3), for “or (3C)” substitute “ , (3C) or (3D) ”;
- (b) in paragraph (3B), for “2019” substitute “ 2020 ”;
- (c) after paragraph (3C), insert—

“(3D) For the relevant year commencing on 1st April 2019, the relevant precepting authority shares are—

- (a) 27% where the relevant precepting authority is the Greater London Authority;
- (b) 31.5% where the relevant precepting authority is Buckinghamshire County Council;
- (c) 26% where the relevant precepting authority is East Sussex County Council;
- (d) 40% where the relevant precepting authority is Hertfordshire County Council;

**Changes to legislation:** There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019. (See end of Document for details)

- (e) 17.5% where the relevant precepting authority is Lancashire County Council;
- (f) 36.5% where the relevant precepting authority is Leicestershire County Council;
- (g) 32.5% where the relevant precepting authority is Norfolk County Council;
- (h) 21.5% where the relevant precepting authority is North Yorkshire County Council;
- (i) 34% where the relevant precepting authority is Northamptonshire County Council;
- (j) 30% where the relevant precepting authority is Somerset County Council;
- (k) 34% where the relevant precepting authority is Staffordshire County Council;
- (l) 55% where the relevant precepting authority is West Sussex County Council;
- (m) 74% where the relevant precepting authority is Worcestershire County Council;
- (n) 5% where the relevant precepting authority is East Sussex Combined Fire and Rescue Authority; and
- (o) 1.5% where the relevant precepting authority is Lancashire Combined Fire and Rescue Authority.”.

**Commencement Information**

**14** Reg. 4 in force at 28.3.2019, see [reg. 1\(2\)](#)

**Amendment of regulation 6**

**5.** In regulation 6 (payments to major precepting authorities in respect of deductions from central share payments)—

- (a) at the beginning of paragraph (3), insert “ Unless paragraph (3A) applies, ”;
- (b) after paragraph (3), insert—

“(3A) For the relevant year commencing on 1st April 2019, the relevant precepting authority shares are—

- (a) 36% where the relevant precepting authority is the Greater London Authority;
- (b) 42% where the relevant precepting authority is Buckinghamshire County Council;
- (c) 34 $\frac{2}{3}$ % where the relevant precepting authority is East Sussex County Council;
- (d) 53 $\frac{1}{3}$ % where the relevant precepting authority is Hertfordshire County Council;
- (e) 23 $\frac{1}{3}$ % where the relevant precepting authority is Lancashire County Council and the billing authority is listed in Part 27 of Schedule 5;
- (f) 48 $\frac{2}{3}$ % where the relevant precepting authority is Leicestershire County Council;
- (g) 43 $\frac{1}{3}$ % where the relevant precepting authority is Norfolk County Council;
- (h) 28 $\frac{2}{3}$ % where the relevant precepting authority is North Yorkshire County Council;
- (i) 45 $\frac{1}{3}$ % where the relevant precepting authority is Northamptonshire County Council;
- (j) 40% where the relevant precepting authority is Somerset County Council;
- (k) 45 $\frac{1}{3}$ % where the relevant precepting authority is Staffordshire County Council;

**Changes to legislation:** There are currently no known outstanding effects for the *The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019*. (See end of Document for details)

- (l) 73 $\frac{1}{3}$ % where the relevant precepting authority is West Sussex County Council;
- (m) 98 $\frac{2}{3}$ % where the relevant precepting authority is Worcestershire County Council;
- (n) 1 $\frac{1}{3}$ % where the relevant precepting authority is Berkshire Combined Fire and Rescue Authority;
- (o) 1 $\frac{1}{3}$ % where the relevant precepting authority is Buckinghamshire Combined Fire and Rescue Authority and the billing authority is listed in Part 23 of Schedule 5;
- (p) 1 $\frac{1}{3}$ % where the relevant precepting authority is Devon and Somerset Fire and Rescue Authority and the billing authority is listed in Part 35 of Schedule 5;
- (q) 6 $\frac{2}{3}$ % where the relevant precepting authority is East Sussex Combined Fire and Rescue Authority and the billing authority is listed in Part 24 of Schedule 5;
- (r) 1 $\frac{1}{3}$ % where the relevant precepting authority is Hampshire Combined Fire and Rescue Authority and the billing authority is listed in Part 19 of Schedule 5;
- (s) 1 $\frac{1}{3}$ % where the relevant precepting authority is Hereford & Worcester Combined Fire and Rescue Authority and the billing authority is listed in Part 39 of Schedule 5;
- (t) 1 $\frac{1}{3}$ % where the relevant precepting authority is Leicestershire Combined Fire and Rescue Authority and the billing authority is listed in Part 28 or 29 of Schedule 5;
- (u) 1 $\frac{1}{3}$ % where the relevant precepting authority is North Yorkshire Police, Fire and Crime Commissioner Fire and Rescue Authority;
- (v) 1 $\frac{1}{3}$ % where the relevant precepting authority is Northamptonshire Commissioner Fire and Rescue Authority;
- (w) 1 $\frac{1}{3}$ % where the relevant precepting authority is Staffordshire Commissioner Fire and Rescue Authority;
- (x) 1 $\frac{1}{3}$ % where the relevant precepting authority is Tyne and Wear Fire and Rescue Authority and the billing authority is listed in Part 33 of Schedule 5; and
- (y) 1 $\frac{1}{3}$ % where the relevant precepting authority is West Yorkshire Fire and Rescue Authority.”.

#### Commencement Information

**I5** Reg. 5 in force at 28.3.2019, see [reg. 1\(2\)](#)

#### Amendment of regulation 11

6. In regulation 11 (reconciliation of amount deducted from central share payment)—
- (a) in paragraph (3), for “paragraph (4)” substitute “ paragraph (4), (5) or (6) ”;
  - (b) in paragraph (4), for “a relevant year commencing on or after” substitute “ the relevant year commencing on ”;
  - (c) after paragraph (4), insert—
    - “(5) For the relevant year commencing on 1st April 2018, the percentage shares are—
    - (a) 64% where the billing authority is listed in Part 1 of Schedule 5; and
    - (b) 36% where the relevant precepting authority is the Greater London Authority.

- (6) For the relevant year commencing on 1st April 2019, the percentage shares are—
- (a) 64% where the billing authority is listed in Part 1 of Schedule 5;
  - (b) 98 $\frac{2}{3}$ % where the billing authority is listed in Parts 7, 16, 19, 28, 33 or 36 of Schedule 5;
  - (c) 70% where the billing authority is listed in Parts 15 or 32 of Schedule 5;
  - (d) 100% where the billing authority is listed in Parts 20 or 34 of Schedule 5;
  - (e) 56 $\frac{2}{3}$ % where the billing authority is listed in Parts 23 or 30 of Schedule 5;
  - (f) 58 $\frac{2}{3}$ % where the billing authority is listed in Parts 24 or 35 of Schedule 5;
  - (g) 46 $\frac{2}{3}$ % where the billing authority is listed in Part 25 of Schedule 5;
  - (h) 98% where the billing authority is listed in Part 26 of Schedule 5;
  - (i) 74 $\frac{2}{3}$ % where the billing authority is listed in Part 27 of Schedule 5;
  - (j) 50% where the billing authority is listed in Part 29 of Schedule 5;
  - (k) 53 $\frac{1}{3}$ % where the billing authority is listed in Parts 31 or 37 of Schedule 5;
  - (l) 26 $\frac{2}{3}$ % where the billing authority is listed in Part 38 of Schedule 5;
  - (m) 0% where the billing authority is listed in Part 39 of Schedule 5;
  - (n) 36% where the relevant precepting authority is the Greater London Authority;
  - (o) 42% where the relevant precepting authority is Buckinghamshire County Council;
  - (p) 34 $\frac{2}{3}$ % where the relevant precepting authority is East Sussex County Council;
  - (q) 53 $\frac{1}{3}$ % where the relevant precepting authority is Hertfordshire County Council;
  - (r) 23 $\frac{1}{3}$ % where the relevant precepting authority is Lancashire County Council and the billing authority is listed in Part 27 of Schedule 5;
  - (s) 48 $\frac{2}{3}$ % where the relevant precepting authority is Leicestershire County Council;
  - (t) 43 $\frac{1}{3}$ % where the relevant precepting authority is Norfolk County Council;
  - (u) 28 $\frac{2}{3}$ % where the relevant precepting authority is North Yorkshire County Council;
  - (v) 45 $\frac{1}{3}$ % where the relevant precepting authority is Northamptonshire County Council;
  - (w) 40% where the relevant precepting authority is Somerset County Council;
  - (x) 45 $\frac{1}{3}$ % where the relevant precepting authority is Staffordshire County Council;
  - (y) 73 $\frac{1}{3}$ % where the relevant precepting authority is West Sussex County Council;
  - (z) 98 $\frac{2}{3}$ % where the relevant precepting authority is Worcestershire County Council;
  - (z1) 1 $\frac{1}{3}$ % where the relevant precepting authority is Berkshire Combined Fire and Rescue Authority;
  - (z2) 1 $\frac{1}{3}$ % where the relevant precepting authority is Buckinghamshire Combined Fire and Rescue Authority and the billing authority is listed in Part 23 of Schedule 5;
  - (z3) 1 $\frac{1}{3}$ % where the relevant precepting authority is Devon and Somerset Fire and Rescue Authority and the billing authority is listed in Part 35 of Schedule 5;
  - (z4) 6 $\frac{2}{3}$ % where the relevant precepting authority is East Sussex Combined Fire and Rescue Authority and the billing authority is listed in Part 24 of Schedule 5;

**Changes to legislation:** There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019. (See end of Document for details)

- (z5) 1⅓% where the relevant precepting authority is Hampshire Combined Fire and Rescue Authority and the billing authority is listed in Part 19 of Schedule 5;
- (z6) 1⅓% where the relevant precepting authority is Hereford & Worcester Combined Fire and Rescue Authority and the billing authority is listed in Part 39 of Schedule 5;
- (z7) 1⅓% where the relevant precepting authority is Leicestershire Combined Fire and Rescue Authority and the billing authority is listed in Part 28 or Part 29 of Schedule 5;
- (z8) 1⅓% where the relevant precepting authority is North Yorkshire Police, Fire and Crime Commissioner Fire and Rescue Authority;
- (z9) 1⅓% where the relevant precepting authority is Northamptonshire Commissioner Fire and Rescue Authority;
- (z10) 1⅓% where the relevant precepting authority is Staffordshire Commissioner Fire and Rescue Authority;
- (z11) 1⅓% where the relevant precepting authority is Tyne and Wear Fire and Rescue Authority and the billing authority is listed in Part 33 of Schedule 5; and
- (z12) 1⅓% where the relevant precepting authority is West Yorkshire Fire and Rescue Authority.”.

#### Commencement Information

**I6** Reg. 6 in force at 28.3.2019, see [reg. 1\(2\)](#)

#### Amendment of Schedule 2

7. In Schedule 2 (qualifying relief for deduction from central share), in paragraph 3—
- (a) at the beginning of sub-paragraph (1), insert “ Unless sub-paragraph (1A) applies, ”;
  - (b) after sub-paragraph (1), insert—
    - “(1A) For the relevant year beginning on 1st April 2019, for a billing authority listed in Parts 1, 7, 15, 16, 19, 20 or 23 to 39 of Schedule 5, the amount specified by this paragraph is the amount that is 75% of the difference between—
    - (a) the amount calculated for that year in accordance with sub-paragraph (2); and
    - (b) the amount that would have been calculated in accordance with sub-paragraph (2) had a determination under section 47(1)(a) of the 1988 Act as regards a case B hereditament not been made, but disregarding any amount by which the amount of a determination would exceed the limit on the total de minimis aid that may be granted in accordance with Commission Regulation (EC) No 1407/2013<sup>M4</sup> in respect of any particular undertaking.”.

#### Commencement Information

**I7** Reg. 7 in force at 28.3.2019, see [reg. 1\(2\)](#)

#### Marginal Citations

**M4** Commission Regulation (EC) No 1407/2013 of 18 December 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid., Official Journal L 352, 24/12/2013 P. 0001-0008.

### Amendment of Schedule 3

8. In the definition of Q in Schedule 3 (transfer from collection fund to general fund)—
- (a) in each of paragraphs (a) to (d), for “paragraph (e) or (f)” substitute “ paragraph (e), (f) or (g) ”;
  - (b) after paragraph (f), insert—
    - “(g) for the relevant year beginning on 1st April 2019—
      - (i) for a billing authority listed in Part 1 of Schedule 5, 48%;
      - (ii) for a billing authority listed in Parts 7, 16, 19, 28, 33 or 36 of Schedule 5, 74%;
      - (iii) for a billing authority listed in Parts 15 or 32 of Schedule 5, 52.5%;
      - (iv) for a billing authority listed in Parts 20 or 34 of Schedule 5, 75%;
      - (v) for a billing authority listed in Parts 23 or 30 of Schedule 5, 42.5%;
      - (vi) for a billing authority listed in Parts 24 or 35 of Schedule 5, 44%;
      - (vii) for a billing authority listed in Part 25 of Schedule 5, 35%;
      - (viii) for a billing authority listed in Part 26 of Schedule 5, 73.5%;
      - (ix) for a billing authority listed in Part 27 of Schedule 5, 56%;
      - (x) for a billing authority listed in Part 29 of Schedule 5, 37.5%;
      - (xi) for a billing authority listed in Parts 31 or 37 of Schedule 5, 40%;
      - (xii) for a billing authority listed in Part 38 of Schedule 5, 20%; and
      - (xiii) for a billing authority listed in Part 39 of Schedule 5, 0%”.

#### Commencement Information

**18** Reg. 8 in force at 28.3.2019, see [reg. 1\(2\)](#)

### Amendment of Schedule 4

9.—(1) In Schedule 4 (rules for estimation and apportionment of surplus and deficit), paragraph 2 is amended as follows.

- (2) In sub-paragraph (1), for “(1G) or (1H)” substitute “ (1FA), (1G), (1GA), (1H), (1I) or (1J) ”.
- (3) In sub-paragraph (1F), for the formula substitute—

“

$$(A - (B + C - D)) \times 25\%$$

”

- (4) After sub-paragraph (1F) insert—

“(1FA) For the relevant year beginning on 1st April 2020, the Secretary of State's share of any surplus or of any deficit estimated for that year under paragraph 1 by a billing authority listed in Parts 7, 15, 16, 19 and 20 of Schedule 5 is calculated in accordance with the formula—

$$(A - (B + C - D - E)) \times 25\%$$

.”

(5) In sub-paragraph (1G), for “Parts 7 to 22” substitute “ Parts 8 to 14, 17, 18, 21 and 22 ”.

(6) After sub-paragraph (1G), insert—

“(1GA) For the relevant year beginning on 1st April 2020, the Secretary of State's share of any surplus or of any deficit estimated for that year under paragraph 1 by a billing authority listed in Parts 23 to 39 of Schedule 5 is calculated in accordance with the formula—

$$((A - (B + C - D - E)) \times 25\%) + ((B + C - D - E) \times 50\%)$$

.”

(7) For sub-paragraph (1H) substitute—

“(1H) For the relevant year beginning on 1st April 2021, the Secretary of State's share of any surplus or of any deficit estimated for that year under paragraph 1 by a billing authority listed in Part 1 of Schedule 5 is calculated in accordance with the formula—

$$((A - (B + C - D - E)) \times 33\%) + ((B + C - D - E) \times 25\%)$$

(1I) For the relevant year beginning on 1st April 2021, the Secretary of State's share of any surplus or of any deficit estimated for that year under paragraph 1 by a billing authority listed in Parts 7, 15, 16, 19, 20, or 23 to 39 of Schedule 5 is calculated in accordance with the formula—

$$((A - (B + C - D - E)) \times 50\%) + ((B + C - D - E) \times 25\%)$$

(1J) For a relevant year beginning on or after 1st April 2022, the Secretary of State's share of any surplus or of any deficit estimated for that year under paragraph 1 by a billing authority listed in Part 1 of Schedule 5 is 33%.”.

(8) In sub-paragraph (2), for “or (2C)” substitute “ , (2C) or (2E) ”.

(9) In sub-paragraph (2A)(d), for the formula substitute—

“

$$((A - (B + C - D - E)) \times 27\%) + ((B + C - D - E) \times 36\%)$$

”

(10) After sub-paragraph (2A)(d), insert—

“(e) for the relevant year beginning on 1st April 2021, is calculated in accordance with the formula—

$$((A - (B + C - D - E)) \times 37\%) + ((B + C - D - E) \times 27\%)$$

”

(11) After sub-paragraph (2D), insert—

“(2E) For a relevant authority listed in the table below, the share of any surplus or of any deficit for the relevant years beginning on 1st April 2020 and 1st April 2021 is calculated in accordance with the formula—

$$((A - (B + C - D - E)) \times \alpha\%) + ((B + C - D - E) \times \beta\%)$$



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**Changes to legislation:** There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019. (See end of Document for details)

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where the values of  $\alpha$  and  $\beta$  are set out in that table—

**Table**

<i>Authority</i>	<i>Relevant year beginning 1st April 2020</i>		<i>Relevant year beginning 1st April 2021</i>	
	<i>Value of <math>\alpha</math></i>	<i>Value of <math>\beta</math></i>	<i>Value of <math>\alpha</math></i>	<i>Value of <math>\beta</math></i>
East Sussex Combined Fire and Rescue Authority, where the billing authority is listed in Part 24 of Schedule 5	5%	1%	1%	5%
Lancashire Combined Fire and Rescue Authority, where the billing authority is listed in Part 27 of Schedule 5	1.5%	1%	1%	1.5%
Buckingham-shire County Council	31.5%	9%	9%	31.5%
East Sussex County Council	26%	9%	9%	26%
Hertfordshire County Council	40%	10%	10%	40%
Lancashire County Council where the billing authority is listed in Part 27 of Schedule 5	17.5%	9%	9%	17.5%
Leicestershire County Council	36.5%	9%	9%	36.5%
Norfolk County Council	32.5%	10%	10%	32.5%
Northampton-shire County Council	34%	9%	9%	34%
North Yorkshire County Council	21.5%	9%	9%	21.5%
Somerset County Council	30%	9%	9%	30%
Staffordshire County Council	34%	9%	9%	34%

**Changes to legislation:** There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019. (See end of Document for details)

West Sussex County Council	55%	10%	10%	55%
Worcestershire County Council	74%	9%	9%	74%.”.

(12) After sub-paragraph (7A), insert—

“(7B) For a billing authority listed in Parts 23 to 39 of Schedule 5, its share of any surplus or of any deficit for the relevant year beginning on 1st April 2020 is calculated in accordance with the formula—

$$((A - (B + C - D - E)) \times L) + ((B + C - D - E) \times M\%)$$

(7C) For a billing authority listed in Parts 1, 7, 15, 16, 19, 20 or 23 to 39 of Schedule 5, its share of any surplus or of any deficit for the relevant year beginning on 1st April 2021 is calculated in accordance with the formula—

$$((A - (B + C - D - E)) \times \alpha\%) + ((B + C - D - E) \times \beta\%)$$

Where  $\alpha$  and  $\beta$  are as determined in accordance with the table below—

**Table**

<i>Part of Schedule 5 in which billing authority is listed</i>	<i>Value of <math>\alpha</math></i>	<i>Value of <math>\beta</math></i>
1	30%	48%
7, 16, 19, 26, 28, 33 or 36	49%	74%
15 or 32	40%	52.5%
20 or 34	50%	75%
23 or 30	40%	42.5%
24 or 35	40%	44%
25	40%	35%
27	40%	56%
29	40%	37.5%
38	40%	20%
39	40%	0%.”.

(13) In sub-paragraph (8)—

(a) in the definition of L—

(i) in paragraph (a), for “30%” substitute “ 48% ”;

(ii) after paragraph (a), insert—

“(aa) 74% for a billing authority listed in Parts 7, 16, 19, 26, 28, 33 or 36 of Schedule 5;”;

(iii) in paragraph (b), for “7, 9, 11, 14, 16, 18 and 19” substitute “ 9, 11, 14 and 18 ”;

**Changes to legislation:** There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019. (See end of Document for details)

- (iv) in paragraph (c), omit “15.”;
- (v) after paragraph (c), insert—
  - “(ca) 52.5% for a billing authority listed in Parts 15 or 32 of Schedule 5.”;
- (vi) for paragraph (d), substitute—
  - “(d) 75% for a billing authority listed in Parts 20 or 34 of Schedule 5.”;
- (vii) after paragraph (d), insert—
  - “(e) 42.5% for a billing authority listed in Parts 23 or 30 of Schedule 5;
  - (f) 44% for a billing authority listed in Parts 24 or 35 of Schedule 5;
  - (f) 35% for a billing authority listed in Part 25 of Schedule 5;
  - (g) 56% for a billing authority listed in Part 27 of Schedule 5;
  - (h) 37.5% for a billing authority listed in Part 29 of Schedule 5;
  - (i) 20% for a billing authority listed in Part 38 of Schedule 5.”;
- (b) at the end of the definition of M insert—
  - “(i) 40% for a billing authority listed in Parts 23 to 25, 27, 29, 30, 32, 35, 38 or 39 of Schedule 5;
  - (j) 49% for a billing authority listed in Parts 26, 28, 33 or 36 of Schedule 5;
  - (k) 50% for a billing authority listed in Part 34 of Schedule 5.”.

**Commencement Information**

**I9** Reg. 9 in force at 28.3.2019, see [reg. 1\(2\)](#)

**Amendment of Schedule 5**

**10.** After Part 22 of Schedule 5 (list of billing authorities), insert Parts 23 to 39 which are set out in Schedule 1 to these Regulations.

**Commencement Information**

**I10** Reg. 10 in force at 28.3.2019, see [reg. 1\(2\)](#)

## **PART 3**

### **Levy and safety net**

**Amendment of the Non-Domestic Rating (Levy and Safety Net) Regulations 2013**

**11.** The Non-Domestic Rating (Levy and Safety Net) Regulations 2013 <sup>M5</sup> are amended in accordance with regulations 12 to 18.

**Commencement Information**

**I11** Reg. 11 in force at 28.3.2019, see [reg. 1\(2\)](#)

**Changes to legislation:** There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019. (See end of Document for details)

### Marginal Citations

**M5** S.I. 2013/737; amended by S.I. 2014/822, S.I. 2015/617, S.I. 2015/2039, S.I. 2017/496 and S.I. 2018/463.

## Amendment of regulation 2

- 12.** In regulation 2 (interpretation), in the definition of “business rates baseline”—
- (a) at the end of paragraph (a), omit “and”;
  - (b) after paragraph (b) insert—
    - “and
    - (c) for the year <sup>M6</sup> commencing on 1st April 2019, the amount specified with respect to an authority by regulation 5 and Schedule 5;”.

### Commencement Information

**I12** Reg. 12 in force at 28.3.2019, see [reg. 1\(2\)](#)

### Marginal Citations

**M6** See paragraph 45 of Schedule 7B to the Local Government Finance Act 1988 for the meaning of “year”.

## Amendment of regulation 5

- 13.** In regulation 5 (business rates baseline and baseline funding level)—
- (a) after paragraph (1A), insert—
    - “(1B) For the year commencing on 1st April 2019 the business rates baseline of an authority listed in column A of the table in Schedule 5 is the amount specified with respect to that authority in column B of that table.”;
  - (b) in paragraph (3), at the beginning insert “ Unless paragraph (3ZA) or (3ZB) applies, ”;
  - (c) after paragraph (3), insert—
    - “(3ZA) The baseline funding level of the Council of the Isles of Scilly—
      - (a) for the year commencing on 1st April 2018 is £1,478,412;
      - (b) for the year commencing on 1st April 2019 is £1,526,779.
    - (3ZB) For the year commencing on 1st April 2019, the baseline funding level for an authority listed in column A of the table in Schedule 5 is the amount listed in column C of the table in Schedule 5.”.

### Commencement Information

**I13** Reg. 13 in force at 28.3.2019, see [reg. 1\(2\)](#)

## Amendment of regulation 6

- 14.** In regulation 6 (individual levy rates and safety net thresholds)—
- (a) in paragraph (2A), for “or (2D)” substitute “, (2D), (2E) or (2F) ”;

(b) in paragraph (2D), after “Schedule 3,” insert “ and a pool of authorities <sup>M7</sup> named within those Parts, ”;

(c) after paragraph (2D), insert—

“(2E) For an authority—

(a) listed in Part 6 of Schedule 3 (other than Coventry City Council); or

(b) listed in Parts 20 to 34 of that Schedule, and a pool of authorities named within those Parts,

the individual levy rate for a relevant year beginning on or after 1st April 2019 is zero.

(2F) For an authority listed in column A of the table in Schedule 5, for a relevant year beginning on or after 1st April 2019 the authority's individual levy rate is 0.5 or the figure calculated in accordance with the formula in paragraph (2G), whichever is less.

(2G) The formula is—

$$1 - \frac{E}{F}$$

where—

E is the authority's baseline funding level for the year beginning on 1st April 2019; and  
F is the authority's business rates baseline for the year beginning on 1st April 2019.”.

#### Commencement Information

**I14** Reg. 14 in force at 28.3.2019, see [reg. 1\(2\)](#)

#### Marginal Citations

**M7** See paragraph 45 of Schedule 7B to the Local Government Finance Act 1988 for the meaning of “pool of authorities”.

### Amendment of Schedule 1

**15.**—(1) Schedule 1 (calculation of retained rates income) is amended as follows.

(2) In paragraph 1(1)—

(a) for the formula, substitute—

“

$$K(L + N - M - O + T + Y) + (P - Q)$$

,”

(b) in the definition of P—

(i) in paragraph (a), for “or (c)” substitute “, (c) or (d) ”;

(ii) after paragraph (c), insert—

“(d) where the billing authority is listed in Parts 20 to 34 of Schedule 3, for the relevant year beginning on 1st April 2019, the amount calculated for that authority in accordance with the formula—

$$A \times (B \div C)$$

where—

A is the amount specified for that authority in column E of Schedule 4;  
 B is the small business non-domestic rating multiplier in relation to the year beginning on 1st April 2019; and  
 C is the small business non-domestic rating multiplier in relation to the year beginning on 1st April 2018;”;

(c) in the definition of Q—

- (i) in paragraph (a), for “or (c)” substitute “, (c) or (d) ”;
- (ii) at the end of paragraph (c), omit “and”;
- (iii) after paragraph (c), insert—

“(d) where the billing authority is listed in Parts 20 to 34 of Schedule 3, for the relevant year beginning on 1st April 2019, the amount calculated for that authority in accordance with the formula—

$$A \times (B \div C)$$

where— A is—

- (a) subject to paragraph (b), the amount specified for that authority in column F of Schedule 4;
- (b) for Somerset West and Taunton Council, £17,694,364;  
 B is the small business non-domestic rating multiplier in relation to the year beginning on 1st April 2019; and  
 C is the small business non-domestic rating multiplier in relation to the year beginning on 1st April 2018;”;

(d) after the definition of “T”, insert—

“and

Y is—

- (a) for the relevant years beginning on 1st April 2013, 1st April 2014, 1st April 2015 and 1st April 2016, zero;
- (b) unless paragraph (c) applies, for a relevant year beginning on or after 1st April 2017, the amount specified for that authority in column H of Schedule 4;
- (c) for an authority listed in column A of Schedule 5, for a relevant year beginning on or after 1st April 2019, the amount specified for that authority in column E of Schedule 5.”.

(3) In paragraph 1(4B)—

- (a) at the beginning of paragraph (b), insert “ unless paragraph (c) applies, ”;
- (b) after paragraph (b), insert—

“(c) for an authority listed in column A of Schedule 5, for a relevant year beginning on or after 1st April 2019, the amount specified for that authority in column D of Schedule 5.”.

(4) In paragraph 2—

- (a) for the formula, substitute—

“

$$S(R + U + Z) + (P - Q)$$

,”

- (b) in the definition of S—
- (i) at the beginning of paragraph (iii), insert “ unless paragraph (iiia) applies, ”;
  - (ii) after paragraph (iii), insert—
    - “(iiia) for a relevant year commencing on or after 1st April 2017, 37% where the relevant authority is the Greater London Authority;”;
  - (iii) in paragraph (iv), for “(a)” substitute “ (i) ”;
- (c) for the definitions of P and Q, substitute—
- “P is—
- (a) unless paragraph (b), (c) or (d) of this definition applies, the amount paid to the authority by the Secretary of State for the relevant year in accordance with Part 5 of Schedule 7B to the 1988 Act (principal payments in connection with local retention of non-domestic rates);
  - (b) for the relevant year beginning on 1st April 2017, the amount specified for that authority in column C of Schedule 4;
  - (c) for the relevant year beginning on 1st April 2018, the amount specified for that authority in column E of Schedule 4; and
  - (d) where the major precepting authority is listed in Parts 21 to 34 of Schedule 3, for the relevant year beginning on 1st April 2019, the amount calculated for that authority in accordance with the formula—

$$A \times (B \div C)$$

where— A is—

- (a) subject to paragraph (b), the amount specified for that authority in column E of Schedule 4;
  - (b) for Northamptonshire County Council, £60,927,097;
- B is the small business non-domestic rating multiplier in relation to the year commencing on 1st April 2019; and
- C is the small business non-domestic rating multiplier in relation to the year commencing on 1st April 2018;

Q is—

- (a) unless paragraph (b), (c) or (d) of this definition applies, the amount paid to the authority by the Secretary of State for the relevant year in accordance with Part 5 of Schedule 7B to the 1988 Act (principal payments in connection with local retention of non-domestic rates);
- (b) for the relevant year beginning on 1st April 2017, the amount specified for that authority in column D of Schedule 4;
- (c) for the relevant year beginning on 1st April 2018, the amount specified for that authority in column F of Schedule 4; and

**Changes to legislation:** There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019. (See end of Document for details)

- (d) where the major precepting authority is listed in Parts 21 to 34 of Schedule 3, for the relevant year beginning on 1st April 2019, the amount calculated for that authority in accordance with the formula—

$$A \times (B \div C)$$

where—

A is the amount specified for that authority in column F of Schedule 4;

B is the small business non-domestic rating multiplier in relation to the year commencing on 1st April 2019; and

C is the small business non-domestic rating multiplier in relation to the year commencing on 1st April 2018;”;

- (d) at the end of the definition of Q omit “and”;

- (e) after the definition of “U”, insert—

“and Z is—

- (a) for the relevant years beginning on 1st April 2013, 1st April 2014, 1st April 2015 and 1st April 2016, zero;

- (b) for a relevant year beginning on or after 1st April 2017, the sum of the amounts specified as Y for the relevant year in accordance with paragraph 1(1) for each of the billing authorities that is required to make payments to the major precepting authority for the relevant year under Part 4 of Schedule 7B to the 1988 Act.”.

#### Commencement Information

**I15** Reg. 15 in force at 28.3.2019, see [reg. 1\(2\)](#)

#### Amendment of Schedule 3

**16.** In Schedule 3 (list of authorities)—

- (a) in Part 9 after “Ealing” insert “ Enfield ”;

- (b) after Part 19 insert Parts 20 to 34 which are set out in Schedule 2 to these Regulations.

#### Commencement Information

**I16** Reg. 16 in force at 28.3.2019, see [reg. 1\(2\)](#)

#### Substitution of Schedule 4

**17.** For Schedule 4 (table of authorities, business rates baselines, values for P and Q and A) substitute the Schedule which is set out in Schedule 3 to these Regulations.

#### Commencement Information

**I17** Reg. 17 in force at 28.3.2019, see [reg. 1\(2\)](#)



**Insertion of Schedule 5**

18. After Schedule 4 insert Schedule 5 which is set out in Schedule 4 to these Regulations.

**Commencement Information**

**I18** Reg. 18 in force at 28.3.2019, see [reg. 1\(2\)](#)

**PART 4**

**Basis of distribution of levy account surplus**

**Calculation of amounts due to authorities**

19. In relation to a year the amount to be paid to a relevant authority to which a distribution is to be made in that year under paragraph 30 of Schedule 7B to the Local Government Finance Act 1988 is to be calculated in accordance with the formula—

$$A \times \frac{(B + C)}{\Sigma B + \Sigma C}$$

where—

A is the amount determined for that year by the Secretary of State under paragraph 30(1) of Schedule 7B to the 1988 Act;

B is the amount specified in Column B of Schedule 5 with respect to the authority;

C is the amount specified in Column C of Schedule 5 with respect to the authority;

ΣB is the sum of the amounts specified in Column B of Schedule 5 with respect to authorities to which a distribution is being made in that year;

ΣC is the sum of the amounts specified in Column C of Schedule 5 with respect to authorities to which a distribution is being made in that year.

**Commencement Information**

**I19** Reg. 19 in force at 28.3.2019, see [reg. 1\(2\)](#)

**Amendment of Schedule 5**

20.—(1) The table in Schedule 5 to these Regulations (table of authorities, values for A and B) is amended as follows.

(2) Under the heading “The Council for the local government area of—”—

(a) for the rows containing the entries for “Dorset” and “Northamptonshire” in Column A, substitute in the appropriate places—

Dorset	58,171,978	38,700,225
Northamptonshire	113,739,056	75,667,484;

(b) insert the following rows in the appropriate places—

**Changes to legislation:** There are currently no known outstanding effects for the *The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019*. (See end of Document for details)

Bournemouth, Christchurch and Poole	72,103,248	47,968,318
East Suffolk	9,093,334	6,049,547
Somerset West and Taunton	5,135,401	3,416,441
West Suffolk	5,940,226	3,951,870;

(c) omit the rows containing the following entries in Column A—

- (i) “Bournemouth”;
- (ii) “Christchurch”;
- (iii) “East Dorset”;
- (iv) “Forest Heath”;
- (v) “North Dorset”;
- (vi) “Poole”;
- (vii) “Purbeck”;
- (viii) “St Edmundsbury”;
- (ix) “Suffolk Coastal”;
- (x) “Taunton Deane”;
- (xi) “Waveney”;
- (xii) “West Dorset”;
- (xiii) “West Somerset”;
- (xiv) “Weymouth and Portland”.

(3) Under the heading “The fire and rescue authority for the area of—” insert the following row in the appropriate place—

Northamptonshire	7,091,169	4,717,561
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**Commencement Information**

**I20** Reg. 20 in force at 1.4.2019, see **reg. 1(3)**

We consent

*Rebecca Harris*  
*Paul Maynard*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

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**Changes to legislation:** *There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019. (See end of Document for details)*

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Signed by authority of the Secretary of State for Housing, Communities and Local Government

Ministry of Housing, Communities and Local  
Government

*Rishi Sunak*  
Parliamentary Under Secretary of State

**Changes to legislation:** There are currently no known outstanding effects for the *The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019*. (See end of Document for details)

SCHEDULE 1

Regulation 10

**Commencement Information**

**I21** Sch. 1 in force at 28.3.2019, see [reg. 1\(2\)](#)

**“PART 23**

**Buckinghamshire**

---

*The councils for the following local government areas—*

Aylesbury Vale

Chiltern

South Buckinghamshire

Wycombe

---

**PART 24**

**East Sussex**

---

*The councils for the following local government areas—*

Eastbourne

Hastings

Lewes

Rother

Wealden

---

**PART 25**

**Hertfordshire**

---

*The councils for the following local government areas—*

Broxbourne

Dacorum

East Hertfordshire

Hertsmere

North Hertfordshire

St Albans

Stevenage

**Changes to legislation:** There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019. (See end of Document for details)

Three Rivers  
Watford  
Welwyn Hatfield

---

## **PART 26**

### **Lancashire**

---

*The councils for the following local government areas—*

Blackburn with Darwen  
Blackpool

---

## **PART 27**

### **Lancashire**

---

*The councils for the following local government areas—*

Burnley  
Chorley  
Fylde  
Hyndburn  
Pendle  
Preston  
Ribble Valley  
Rossendale  
South Ribble  
West Lancashire  
Wyre

---

## **PART 28**

### **Leicester**

---

*The council for the following local government area—*

Leicester

---

*Changes to legislation:* There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019. (See end of Document for details)

## **PART 29**

### **Leicestershire**

---

*The councils for the following local government areas—*

Blaby  
Charnwood  
Harborough  
Hinckley and Bosworth  
Melton  
North West Leicestershire  
Oadby and Wigston

---

## **PART 30**

### **Norfolk**

---

*The councils for the following local government areas—*

Breckland  
Broadland  
Great Yarmouth  
Kings Lynn and West Norfolk  
North Norfolk  
Norwich  
South Norfolk

---

## **PART 31**

### **Northamptonshire**

---

*The councils for the following local government areas—*

Corby  
Daventry  
East Northamptonshire  
Kettering  
Northampton  
South Northamptonshire  
Wellingborough

---

**Changes to legislation:** There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019. (See end of Document for details)

## PART 32

### North and West Yorkshire

---

*The councils for the following local government areas—*

Craven  
Hambleton  
Richmondshire  
Ryedale  
Scarborough  
Selby

---

## PART 33

### North of Tyne

---

*The councils for the following local government areas—*

Newcastle upon Tyne  
North Tyneside

---

## PART 34

### North of Tyne

---

*The council for the following local government area—*

Northumberland

---

## PART 35

### Somerset

---

*The councils for the following local government areas—*

Mendip  
Sedgemoor  
South Somerset  
Somerset West and Taunton

---

*Changes to legislation:* There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019. (See end of Document for details)

## **PART 36**

### **Stoke-on-Trent**

---

*The council for the following local government area—*  
Stoke-on-Trent

---

## **PART 37**

### **Staffordshire**

---

*The councils for the following local government areas—*  
Cannock Chase  
East Staffordshire  
Lichfield  
Newcastle-under-Lyme  
South Staffordshire  
Stafford  
Staffordshire Moorlands  
Tamworth

---

## **PART 38**

### **West Sussex**

---

*The councils for the following local government areas—*  
Adur  
Arun  
Chichester  
Crawley  
Horsham  
Mid Sussex  
Worthing

---

## **PART 39**

### **Worcestershire**

---

*The councils for the following local government areas—*



**Changes to legislation:** There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019. (See end of Document for details)

Bromsgrove  
Malvern Hills  
Redditch  
Worcester  
Wychavon  
Wyre Forest”

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SCHEDULE 2

Regulation 16

**Commencement Information**

**I22** Sch. 2 in force at 28.3.2019, see [reg. 1\(2\)](#)

**“PART 20**

**Berkshire**

---

*The councils for the following local government areas—*

Bracknell Forest  
Reading  
Slough  
West Berkshire  
Windsor and Maidenhead  
Wokingham

*The following fire and rescue authority—*

Berkshire Combined Fire and Rescue Authority

---

**PART 21**

**Buckinghamshire**

---

*The councils for the following local government areas—*

Buckinghamshire  
Aylesbury Vale  
Chiltern  
South Buckinghamshire

**Changes to legislation:** There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019. (See end of Document for details)

Wycombe

---

## **PART 22**

### **East Sussex**

---

*The councils for the following local government areas—*

East Sussex  
Eastbourne  
Hastings  
Lewes  
Rother  
Wealden

*The following fire and rescue authority—*

East Sussex Combined Fire and Rescue Authority

---

## **PART 23**

### **Hertfordshire**

---

*The councils for the following local government areas—*

Hertfordshire  
Broxbourne  
Dacorum  
East Hertfordshire  
Hertsmere  
North Hertfordshire  
St Albans  
Stevenage  
Three Rivers  
Watford  
Welwyn Hatfield

---

**Changes to legislation:** There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019. (See end of Document for details)

## PART 24

### Lancashire

---

*The councils for the following local government areas—*

Lancashire

Blackburn with Darwen

Blackpool

Burnley

Chorley

Fylde

Hyndburn

Pendle

Preston

Ribble Valley

Rossendale

South Ribble

West Lancashire

Wyre

*The following fire and rescue authority—*

Lancashire Combined Fire and Rescue Authority

---

## PART 25

### Leicester and Leicestershire

---

*The councils for the following local government areas—*

Leicestershire

Leicester

Blaby

Charnwood

Harborough

Hinckley and Bosworth

Melton

North West Leicestershire

Oadby and Wigston

**Changes to legislation:** There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019. (See end of Document for details)

*The following fire and rescue authority—*

Leicestershire Combined Fire and Rescue Authority

---

## **PART 26**

### **Norfolk**

---

*The councils for the following local government areas—*

Norfolk

Breckland

Broadland

Great Yarmouth

Kings Lynn and West Norfolk

North Norfolk

Norwich

South Norfolk

---

## **PART 27**

### **Northamptonshire**

---

*The councils for the following local government areas—*

Northamptonshire

Corby

Daventry

East Northamptonshire

Kettering

Northampton

South Northamptonshire

Wellingborough

---

## **PART 28**

### **North and West Yorkshire**

---

*The councils for the following local government areas—*

North Yorkshire

**Changes to legislation:** There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019. (See end of Document for details)

Bradford  
Calderdale  
Kirklees  
Leeds  
Wakefield  
City of York  
Craven  
Hambleton  
Harrogate  
Richmondshire  
Ryedale  
Scarborough  
Selby

---

## **PART 29**

### **North of Tyne**

---

*The councils for the following local government areas—*

Newcastle upon Tyne  
North Tyneside  
Northumberland

---

## **PART 30**

### **Somerset**

---

*The councils for the following local government areas—*

Somerset  
Mendip  
Sedgemoor  
South Somerset  
Somerset West and Taunton

---

*Changes to legislation:* There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019. (See end of Document for details)

## **PART 31**

### **Staffordshire and Stoke-on-Trent**

---

*The councils for the following local government areas—*

Staffordshire  
Stoke-on-Trent  
Cannock Chase  
East Staffordshire  
Lichfield  
Newcastle-under-Lyme  
South Staffordshire  
Stafford  
Staffordshire Moorlands  
Tamworth

*The following fire and rescue authority—*

Staffordshire Commissioner Fire and Rescue Authority

---

## **PART 32**

### **Solent**

---

*The councils for the following local government areas—*

Isle of Wight  
Portsmouth  
Southampton

---

## **PART 33**

### **West Sussex**

---

*The councils for the following local government areas—*

West Sussex  
Adur  
Arun  
Chichester  
Crawley

**Changes to legislation:** There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019. (See end of Document for details)

Horsham  
Mid Sussex  
Worthing

## PART 34

### Worcestershire

*The councils for the following local government areas—*

Worcestershire  
Bromsgrove  
Malvern Hills  
Redditch  
Worcester  
Wychavon  
Wyre Forest”

#### SCHEDULE 3

Regulation 17

#### Commencement Information

**I23** Sch. 3 in force at 28.3.2019, see [reg. 1\(2\)](#)

#### “SCHEDULE 4

Regulation 5 and Schedule 1

Table of Authorities, Business Rates Baselines, Values for P, Q, A and Y

<i>Column A</i>	<i>Column B</i>	<i>Column C</i>	<i>Column D</i>	<i>Column E</i>	<i>Column F</i>	<i>Column G</i>	<i>Column H</i>
<i>Authority</i>	<i>Business Rates Baseline (£)year</i>	<i>Value of P for year commencing on 1st April 2017</i>	<i>Value of Q for year commencing on 1st April 2017</i>	<i>Value of P for year commencing on 1st April 2018</i>	<i>Value of Q for year commencing on 1st April 2018</i>	<i>Value of A for a year commencing on or after 1st April 2017</i>	<i>Value of Y for a year commencing on or after 1st April 2017</i>
Greater London Authority	1,531,065,497		522,449,6980		538,145,611	N/A	
The council for the local government area of—							
Adur	6,437,063 0		4,786,776 0		4,930,585	68.6%	93,947

**Changes to legislation:** There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019. (See end of Document for details)

Allerdale	10,340,958	0	6,927,108	0	7,135,219	63.2%	179,414
Amber Valley	11,673,716	0	8,664,478	0	8,924,785	67.5%	173,402
Arun	11,870,858	0	8,444,785	0	8,698,491	68.1%	216,966
Ashfield	12,767,064	0	9,138,787	0	9,413,343	65.4%	151,249
Ashford	17,739,597	0	15,052,272	0	15,504,486	68.1%	203,309
Aylesbury Vale	19,221,104	0	15,501,539	0	15,967,251	70.9%	241,273
Babergh	8,716,618	0	6,719,358	0	6,921,227	67.3%	149,266
Barking and Dagenham	17,614,004	36,269,079	0	37,358,708	0	77.4%	0
Barnet	36,420,509	18,426,342	0	18,979,923	0	77.8%	462,957
Barnsley	22,599,224	30,570,199	0	31,488,617	0	65.5%	242,796
Barrow-in-Furness	7,751,479	0	4,828,963	0	4,974,039	65.1%	83,387
Basildon	29,296,677	0	23,972,258	0	24,692,454	74.6%	362,990
Basingstoke and Deane	28,445,944	0	25,595,614	0	26,364,581	69.8%	302,247
Bassetlaw	15,743,106	0	11,955,123	0	12,314,290	67.3%	178,035
Bath & North East Somerset	31,057,619	0	8,935,524	0	9,203,974	68.8%	343,285
Bedford	27,700,783	2,313,071	0	2,382,562	0	69.4%	258,953
Bexley	18,544,715	15,683,249	0	16,154,419	0	69.6%	229,463
Birmingham	191,547,056	142,975,959	0	147,271,374	0	67.6%	1,666,240
Blaby	15,650,768	0	13,568,020	0	13,975,643	68.7%	129,254
Blackburn with Darwen	18,948,882	22,670,036	0	23,351,110	0	62.9%	66,918
Blackpool	22,262,147	22,849,897	0	23,536,375	0	64.0%	195,634
Bolsover	8,050,589	0	5,317,710	0	5,477,469	64.9%	97,637
Bolton	38,711,126	24,939,740	0	25,689,002	0	65.5%	378,528
Boston	7,324,967	0	4,800,743	0	4,944,971	66.3%	99,157
Bournemouth	30,518,450	0	1,001,687	0	1,031,780	68.3%	277,094
Bracknell Forest	24,592,330	0	8,873,562	0	9,140,150	73.1%	124,506



**Changes to legislation:** There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019. (See end of Document for details)

Bradford	65,369,207	64,678,973	0	66,622,118	0	66.5%	668,317
Braintree	15,620,527	0	12,364,197	0	12,735,653	68.4%	294,960
Breckland	11,649,662	0	7,952,094	0	8,190,998	67.7%	204,403
Brent	32,980,527	49,499,574	0	50,986,686	0	78.0%	475,732
Brentwood	11,014,688	0	9,465,177	0	9,749,539	72.8%	184,403
Brighton & Hove	56,330,233	0	1,105,768	0	1,138,989	70.1%	646,184
Bristol	99,387,186	0	4,133,952	0	4,258,148	69.5%	843,926
Broadland	11,086,390	0	8,401,008	0	8,653,399	65.3%	164,407
Bromley	26,860,703	9,068,354	0	9,340,794	0	75.6%	315,166
Bromsgrove	9,347,483	0	7,716,788	0	7,948,623	69.4%	0
Broxbourne	4,910,536	0	12,712,098	0	13,094,006	75.9%	157,887
Broxtowe	10,194,136	0	7,488,276	0	7,713,246	67.7%	116,074
Buckinghamshire	4,875,205	26,688,650	0	27,490,455	0	N/A	0
Burnley	9,626,303	0	5,643,829	0	5,813,386	63.4%	120,728
Bury	23,502,506	10,125,084	0	10,429,271	0	67.4%	294,744
Calderdale	26,752,001	12,683,857	0	13,064,917	0	65.2%	307,372
Cambridge	38,786,942	0	34,797,664	0	35,843,088	73.8%	322,191
Cambridgeshire	37,886,224	37,681,866	0	38,813,939	0	N/A	0
Camden	177,333,495	0	91,897,120	0	94,657,977	72.6%	1,229,200
Cannock Chase	11,692,916	0	8,848,758	0	9,114,601	69.1%	171,570
Canterbury	19,837,010	0	15,459,646	0	15,924,099	68.4%	255,862
Carlisle	14,852,256	0	11,737,641	0	12,090,274	66.9%	211,489
Castle Point	5,721,145	0	3,607,582	0	3,715,964	69.8%	83,909
Central Bedfordshire	36,488,737	0	6,443,333	0	6,636,910	70.6%	391,777
Charnwood	18,363,781	0	14,354,909	0	14,786,173	70.3%	261,891
Chelmsford	28,872,441	0	25,689,694	0	26,461,487	71.3%	314,763
Cheltenham	20,625,721	0	17,972,189	0	18,512,126	68.6%	234,443
Cherwell	30,715,890	0	27,149,598	0	27,965,251	72.2%	339,444
Cheshire East	62,744,785	0	23,021,416	0	23,713,046	67.8%	707,349
Cheshire West & Chester	66,247,613	0	16,796,752	0	17,301,376	68.8%	561,412

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Chesterfield	3,857,873	0	10,707,451	0	11,029,134	68.0%	222,849
Chichester	18,287,292	0	16,184,312	0	16,670,536	68.6%	254,814
Chiltern	8,381,965	0	6,987,510	0	7,197,436	71.8%	182,161
Chorley	8,819,699	0	6,073,147	0	6,255,602	65.1%	138,578
Christchurch	7,247,154	0	6,317,515	0	6,507,311	70.5%	93,110
City of London	272,126,874	0	256,555,726	0	264,263,409	68.9%	829,203
Colchester	22,754,773	0	18,714,011	0	19,276,235	70.8%	316,117
Copeland	13,348,750	0	10,993,684	0	11,323,966	64.6%	89,876
Corby	11,580,833	0	9,606,142	0	9,894,739	69.4%	0
Cornwall	78,905,633	25,814,363	0	26,589,902	0	64.3%	1,087,610
Cotswold	12,479,830	0	10,725,731	0	11,047,963	68.6%	229,193
Coventry	54,629,900	20,885,510	0	21,512,972	0	68.0%	429,015
Craven	6,992,223	0	5,604,931	0	5,773,319	64.6%	141,403
Crawley	43,177,709	0	39,775,698	0	40,970,676	75.3%	225,922
Croydon	37,216,293	31,931,228	0	32,890,535	0	74.7%	302,598
Cumbria	17,776,760	65,196,607	0	67,155,304	0	N/A	0
Dacorum	24,203,410	0	21,385,804	0	22,028,296	71.7%	297,607
Darlington	14,577,207	6,814,753	0	7,019,488	0	66.8%	136,682
Dartford	30,304,775	0	27,768,477	0	28,602,723	69.4%	176,235
Daventry	13,866,393	0	11,888,591	0	12,245,759	67.9%	141,775
Derby	38,445,576	15,457,714	0	15,922,108	0	68.6%	424,765
Derbyshire	16,793,591	88,616,327	0	91,278,621	0	N/A	0
Derbyshire Dales	7,716,825	0	6,152,499	0	6,337,338	66.3%	146,302
Devon	20,542,542	75,319,709	0	77,582,533	0	N/A	0
Doncaster	38,766,845	32,549,472	0	33,527,353	0	65.8%	396,069
Dorset	10,769,367	26,676,781	0	27,478,229	0	N/A	0
Dover	14,918,415	0	11,458,420	0	11,802,664	65.6%	151,139
Dudley	42,891,805	21,429,840	0	22,073,654	0	66.3%	447,956
Durham	50,915,363	67,967,039	0	70,008,967	0	64.9%	595,873
Ealing	42,590,024	29,415,831	0	30,299,568	0	76.2%	424,327
East Cambridgeshire	7,171,198	0	4,868,185	0	5,014,440	70.2%	153,301
East Devon	12,236,442	0	9,745,521	0	10,038,305	66.6%	228,392

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East Dorset	8,750,303	0	7,460,412	0	7,684,545	71.2%	158,525
East Hampshire	12,125,334	0	10,354,981	0	10,666,075	70.7%	254,853
East Hertfordshire	17,345,567	0	14,804,964	0	15,249,748	71.3%	305,887
East Lindsey	12,666,161	0	6,921,915	0	7,129,869	64.6%	255,337
East Northamptonshire	7,479,660	0	5,229,114	0	5,386,212	66.1%	102,993
East Riding of Yorkshire	36,150,468	13,558,518	0	13,965,856	0	66.0%	489,337
East Staffordshire	20,649,995	0	17,662,268	0	18,192,894	68.7%	219,719
East Sussex	11,478,405	58,621,822	0	60,382,993	0	N/A	0
Eastbourne	13,766,482	0	10,355,824	0	10,666,943	69.9%	179,733
Eastleigh	21,330,820	0	18,918,068	0	19,486,422	72.1%	251,273
Eden	8,017,547	0	6,415,367	0	6,608,103	63.7%	100,483
Elmbridge	23,754,386	0	21,580,029	0	22,228,356	75.1%	300,620
Enfield	32,395,992	36,863,483	0	37,970,970	0	75.4%	344,203
Epping Forest	13,271,035	0	10,161,002	0	10,466,268	72.6%	277,075
Epsom and Ewell	9,674,041	0	8,348,210	0	8,599,015	74.6%	111,892
Erewash	9,181,024	0	6,076,735	0	6,259,298	67.7%	168,996
Essex	40,844,980	124,109,9180		127,838,5420		N/A	0
Exeter	27,711,439	0	23,854,535	0	24,571,195	71.3%	313,875
Fareham	15,893,003	0	14,091,935	0	14,515,298	71.8%	201,340
Fenland	9,085,711	0	5,628,647	0	5,797,748	66.8%	125,175
Forest Heath	9,143,693	0	7,272,128	0	7,490,604	70.2%	139,667
Forest of Dean	4,903,573	0	2,482,826	0	2,557,418	62.3%	84,507
Fylde	9,372,856	0	7,565,517	0	7,792,807	66.5%	109,121
Gateshead	40,262,935	14,339,677	0	14,770,483	0	67.5%	338,355
Gedling	8,361,827	0	5,488,835	0	5,653,735	69.1%	124,901
Gloucester	18,710,024	0	15,250,490	0	15,708,659	67.8%	225,044

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Gloucestershire	20,408,752	50,649,625	0	52,171,288	0	N/A	0
Gosport	5,587,486	0	3,248,212	0	3,345,798	67.7%	76,359
Gravesham	8,674,835	0	5,906,092	0	6,083,528	70.6%	85,827
Great Yarmouth	11,433,241	0	7,846,553	0	8,082,287	65.7%	151,287
Greenwich	21,238,127	56,727,430	0	58,431,687	0	71.9%	232,804
Guildford	32,472,485	0	29,737,627	0	30,631,032	71.9%	292,237
Hackney	35,963,584	67,729,615	0	69,764,410	0	76.0%	605,064
Halton	21,658,271	12,057,919	0	12,420,174	0	67.5%	213,060
Hambleton	10,425,732	0	8,476,169	0	8,730,818	67.4%	162,046
Hammersmith and Fulham	71,986,329	0	15,221,118	0	15,678,405	75.7%	494,515
Hampshire	42,852,458	69,448,628	0	71,535,068	0	N/A	0
Harborough	4,395,863	0	12,742,381	0	13,125,199	70.2%	184,412
Haringey	22,018,187	54,548,930	0	56,187,739	0	75.8%	375,524
Harlow	17,645,177	0	14,733,204	0	15,175,832	74.1%	174,867
Harrogate	23,894,127	0	20,399,079	0	21,011,926	67.6%	359,618
Harrow	15,924,489	21,127,193	0	21,761,915	0	76.1%	257,553
Hart	12,155,340	0	10,864,685	0	11,191,092	74.2%	144,077
Hartlepool	16,777,464	9,829,308	0	10,124,609	0	65.2%	99,941
Hastings	8,859,530	0	5,292,606	0	5,451,612	65.6%	124,873
Havant	12,203,523	0	9,077,097	0	9,349,800	69.0%	169,202
Havering	22,985,127	9,287,182	0	9,566,196	0	74.9%	282,507
Herefordshire	14,673,908	8,808,340	0	9,072,968	0	65.5%	307,461
Hertfordshire	46,460,125	69,397,904	0	71,482,819	0	N/A	0
Hertsmere	17,186,943	0	14,644,236	0	15,084,192	73.7%	243,743
High Peak	9,913,539	0	7,702,406	0	7,933,809	66.9%	151,345
Hillingdon	94,215,692	0	50,117,304	0	51,622,974	75.3%	307,791
Hinckley and Bosworth	11,434,566	0	9,007,651	0	9,278,267	67.9%	156,159
Horsham	16,056,639	0	14,140,215	0	14,565,029	70.3%	294,679
Hounslow	51,392,551	0	5,351,748	0	5,512,531	73.2%	416,355
Huntingdonshire	17,590,851	0	17,310,390	0	17,830,445	70.5%	338,677
Hyndburn	7,069,211	0	3,706,620	0	3,817,977	64.1%	96,041

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Ipswich	20,088,908	0	16,019,830	0	16,501,112	69.2%	234,136
Isle of Wight	18,319,811	12,283,080	0	12,652,100	0	65.9%	214,639
Isles of Scilly	879,173	544,423	0	560,779	0	64.4%	9,136
Islington	77,002,855	2,612,931	0	2,691,431	0	77.4%	481,231
Kensington and Chelsea	99,365,422	0	50,122,941	0	51,628,781	80.6%	0
Kent	46,197,422	129,274,419	0	133,158,200	0	N/A	0
Kettering	10,414,277	0	8,056,878	0	8,298,930	68.5%	137,168
King's Lynn and West Norfolk	15,777,264	0	10,649,185	0	10,969,118	66.1%	236,010
Kingston upon Hull	38,928,576	37,257,744	0	38,377,075	0	67.3%	412,963
Kingston upon Thames	24,638,382	0	4,032,594	0	4,153,745	74.1%	235,365
Kirklees	50,307,757	26,903,178	0	27,711,428	0	65.3%	505,252
Knowsley	19,630,996	38,630,695	0	39,791,274	0	68.4%	167,465
Lambeth	44,614,709	59,537,560	0	61,326,242	0	75.1%	443,747
Lancashire	29,304,911	147,643,257	0	152,078,891	0	N/A	0
Lancaster	23,655,694	0	18,298,318	0	18,848,053	64.7%	203,716
Leeds	161,365,603	0	13,408,813	0	13,811,653	69.1%	1,508,126
Leicester	51,705,830	42,919,697	0	44,209,130	0	68.8%	490,025
Leicestershire	10,104,558	37,678,158	0	38,810,120	0	N/A	0
Lewes	9,383,354	0	7,288,817	0	7,507,795	68.2%	157,622
Lewisham	18,656,505	70,204,090	0	72,313,226	0	74.9%	236,010
Lichfield	12,839,579	0	10,862,812	0	11,189,163	71.1%	169,064
Lincoln	15,789,896	0	12,227,949	0	12,595,312	70.0%	181,246
Lincolnshire	18,828,346	85,264,203	0	87,825,788	0	N/A	0
Liverpool	92,021,160	72,999,607	0	75,192,729	0	66.1%	640,443
Luton	31,963,313	13,548,613	0	13,955,653	0	71.6%	282,067
Maidstone	21,103,879	0	18,059,630	0	18,602,194	70.5%	308,922
Maldon	5,041,969	0	3,610,830	0	3,719,310	68.6%	97,047
Malvern Hills	6,358,024	0	4,650,562	0	4,790,278	65.8%	90,634

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Manchester	152,128,858	14,816,288	0	15,261,413	0	67.9%	1,219,477
Mansfield	10,382,655	0	6,897,439	0	7,104,658	67.4%	109,377
Medway	40,828,298	4,197,377	0	4,323,479	0	71.1%	309,710
Melton	5,286,351	0	4,046,519	0	4,168,089	69.0%	82,158
Mendip	12,488,510	0	9,774,294	0	10,067,942	67.2%	218,170
Merton	24,678,884	8,903,695	0	9,171,188	0	72.9%	264,696
Mid Devon	5,830,514	0	3,763,794	0	3,876,870	66.0%	102,524
Mid Suffolk	8,476,276	0	6,352,477	0	6,543,324	65.5%	138,808
Mid Sussex	16,979,596	0	14,978,997	0	15,429,009	71.7%	292,712
Middlesbrough	71,480,998	25,493,669	0	26,259,574	0	67.8%	184,174
Milton Keynes	70,157,823	0	26,760,251	0	27,564,207	72.2%	463,444
Mole Valley	16,334,629	0	15,133,479	0	15,588,133	70.7%	180,777
New Forest	25,747,753	0	22,014,712	0	22,676,098	69.9%	358,055
Newark and Sherwood	14,069,515	0	10,634,995	0	10,954,502	67.3%	170,705
Newcastle upon Tyne	68,022,704	16,391,337	0	16,883,780	0	69.2%	436,608
Newcastle-upon-Lyme	12,231,989	0	8,743,042	0	9,005,709	66.5%	162,282
Newham	34,307,931	69,790,808	0	71,887,527	0	74.4%	316,492
Norfolk	25,327,967	119,438,855	0	123,027,147	0	N/A	0
North Devon	12,131,044	0	9,338,085	0	9,618,629	64.7%	193,082
North Dorset	5,759,009	0	4,209,418	0	4,335,881	67.5%	108,040
North East Derbyshire	5,659,394	0	3,042,777	0	3,134,190	65.6%	117,995
North East Lincolnshire	28,454,570	8,649,569	0	8,909,428	0	65.6%	59,291

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North Hertfordshire	14,662,003	0	12,116,325	0	12,480,334	70.7%	277,101
North Kesteven	8,990,699	0	6,082,897	0	6,265,645	66.2%	120,234
North Lincolnshire	34,476,575	0	3,499,241	0	3,604,368	65.8%	35,685
North Norfolk	10,475,797	0	7,463,863	0	7,688,099	63.0%	166,198
North Somerset	27,204,499	2,476,661	0	2,551,067	0	69.2%	288,611
North Tyneside	25,958,065	19,148,980	0	19,724,271	0	68.5%	222,061
North Warwickshire	16,124,969	0	14,330,397	0	14,760,924	68.0%	113,070
North West Leicestershire	19,257,083	0	17,012,423	0	17,523,525	66.3%	204,375
North Yorkshire	18,372,525	44,865,655	0	46,213,551	0	N/A	0
Northampton	35,500,029	0	29,120,131	0	29,994,984	69.2%	364,002
Northamptonshire	26,154,480	61,777,715	0	63,633,698	0	N/A	0
Northumberland	38,643,260	25,713,800	0	26,486,317	0	65.7%	469,910
Norwich	30,343,548	0	24,752,872	0	25,496,520	69.8%	368,319
Nottingham	63,498,336	26,693,277	0	27,495,221	0	67.1%	490,307
Nottinghamshire	88,293,939	83,402,941	0	85,908,609	0	N/A	0
Nuneaton and Bedworth	12,239,470	0	8,791,889	0	9,056,023	69.8%	205,420
Oadby and Wigston	4,952,798	0	3,512,520	0	3,618,046	71.7%	72,071
Oldham	26,421,230	34,086,142	0	35,110,189	0	66.0%	288,395
Oxford	34,232,923	0	28,387,074	0	29,239,905	72.7%	359,313
Oxfordshire	29,332,273	37,864,989	0	39,002,563	0	N/A	0
Pendle	6,966,660	0	3,164,521	0	3,259,593	61.4%	93,761
Peterborough	41,533,578	0	2,300,729	0	2,369,850	71.1%	370,189
Plymouth	40,622,639	13,854,365	0	14,270,591	0	69.4%	378,760
Poole	29,111,964	0	12,908,644	0	13,296,458	70.9%	320,580
Portsmouth	38,819,513	6,492,654	0	6,687,712	0	70.2%	365,426
Preston	22,135,453	0	16,943,536	0	17,452,569	67.0%	255,254

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Purbeck	7,177,512	0	6,098,216	0	6,281,424	64.5%	85,703
Reading	56,110,792	0	27,445,736	0	28,270,286	72.0%	348,560
Redbridge	18,110,632	31,795,264	0	32,750,487	0	76.1%	285,543
Redcar and Cleveland	19,913,162	13,758,116	0	14,171,450	0	63.9%	127,098
Redditch	12,518,182	0	10,457,713	0	10,771,893	68.9%	171,440
Reigate and Banstead	20,433,048	0	18,205,251	0	18,752,189	70.7%	243,897
Ribble Valley	5,291,124	0	4,026,300	0	4,147,262	66.4%	72,981
Richmond upon Thames	25,710,037	0	4,629,067	0	4,768,138	76.9%	315,766
Richmondshire	1,070,707	0	3,605,934	0	3,714,267	64.0%	22,831
Rochdale	27,251,175	30,048,703	0	30,951,453	0	65.3%	292,894
Rochford	6,440,450	0	4,817,571	0	4,962,304	70.6%	119,655
Rossendale	4,569,487	0	2,534,068	0	2,610,199	63.3%	63,935
Rother	7,000,436	0	4,782,121	0	4,925,790	66.2%	118,841
Rotherham	32,484,214	27,469,913	0	28,295,189	0	66.0%	253,009
Rugby	14,649,448	0	12,394,756	0	12,767,130	70.0%	195,593
Runnymede	20,313,977	0	18,583,052	0	19,141,341	73.1%	162,819
Rushcliffe	9,853,292	0	7,626,650	0	7,855,777	68.1%	136,325
Rushmoor	17,475,229	0	15,251,749	0	15,709,956	73.1%	167,158
Rutland	5,130,579	0	970,709	0	999,871	67.2%	54,503
Ryedale	6,873,128	0	5,342,859	0	5,503,374	67.5%	113,152
Salford	35,980,210	31,848,966	0	32,805,802	0	66.8%	394,035
Sandwell	43,625,635	51,405,652	0	52,950,028	0	67.3%	485,944
Scarborough	13,807,633	0	9,805,012	0	10,099,583	63.6%	227,954
Sedgemoor	13,552,305	0	10,234,400	0	10,541,871	67.3%	200,485
Sefton	32,775,064	27,869,948	0	28,707,242	0	67.3%	320,878
Selby	14,875,302	0	12,579,168	0	12,957,083	68.5%	124,868
Sevenoaks	13,919,489	0	11,767,629	0	12,121,163	70.3%	218,563
Sheffield	94,835,496	40,363,790	0	41,576,436	0	67.6%	776,638
Shepway	9,279,873	0	5,794,166	0	5,968,240	66.2%	122,786
Shropshire	38,333,903	9,367,872	0	9,649,310	0	67.6%	493,439



**Changes to legislation:** There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019. (See end of Document for details)

Slough	46,670,705	0	18,391,834	0	18,944,378	76.3%	268,029
Solihull	48,253,112	0	20,037,904	0	20,639,901	71.2%	336,599
Somerset	14,187,017	49,598,291	0	51,088,369	0	N/A	0
South Buckinghamshire	11,789,026	0	10,756,462	0	11,079,617	71.8%	160,653
South Cambridgeshire	27,202,897	0	24,730,801	0	25,473,787	69.2%	336,756
South Derbyshire	8,549,557	0	6,192,659	0	6,378,704	69.4%	96,892
South Gloucestershire	60,570,235	0	25,395,116	0	26,158,059	68.5%	97,698
South Hams	12,506,413	0	10,705,583	0	11,027,210	64.5%	214,311
South Holland	8,627,686	0	5,503,209	0	5,668,542	65.8%	121,847
South Kesteven	15,776,734	0	12,350,133	0	12,721,167	70.1%	256,170
South Lakeland	16,443,327	0	14,342,923	0	14,773,827	63.9%	313,865
South Norfolk	10,529,451	0	7,614,436	0	7,843,195	67.2%	170,194
South Northamptonshire	7,924,000	0	6,162,901	0	6,348,052	68.2%	124,949
South Oxfordshire	17,738,894	0	15,306,270	0	15,766,115	70.6%	260,415
South Ribble	11,835,514	0	9,644,242	0	9,933,983	67.2%	166,739
South Somerset	16,371,792	0	12,947,088	0	13,336,057	67.0%	261,836
South Staffordshire	7,699,392	0	5,506,820	0	5,672,261	67.2%	104,748
South Tyneside	13,563,101	32,626,574	0	33,606,772	0	66.2%	158,714
Southampton	47,371,514	4,322,362	0	4,452,218	0	70.4%	391,399
Southend-on-Sea	21,251,270	11,709,155	0	12,060,932	0	68.4%	245,019
Southwark	74,723,802	33,482,619	0	34,488,534	0	75.9%	620,294
Spelthorne	16,786,928	0	14,985,619	0	15,435,830	72.4%	166,977
St Albans	24,156,858	0	21,798,788	0	22,453,688	76.9%	0
St Edmundsbury	17,003,602	0	14,650,590	0	15,090,736	71.4%	251,405

**Changes to legislation:** There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019. (See end of Document for details)

St Helens	21,651,514	21,512,339	0	22,158,632	0	67.4%	226,259
Stafford	16,398,206	0	13,760,569	0	14,173,976	70.2%	228,046
Staffordshire	22,712,712	71,787,259	0	73,943,958	0	N/A	0
Staffordshire Moorlands	7,496,826	0	5,047,827	0	5,199,478	66.4%	96,351
Stevenage	16,811,286	0	14,408,969	0	14,841,856	73.3%	149,182
Stockport	38,845,747	5,901,103	0	6,078,389	0	66.8%	454,276
Stockton-on-Tees	34,798,183	2,248,461	0	2,316,011	0	66.9%	289,251
Stoke-on-Trent	39,231,770	28,817,129	0	29,682,879	0	67.0%	335,587
Stratford-on-Avon	20,251,732	0	17,944,695	0	18,483,806	68.3%	310,654
Stroud	9,757,125	0	7,450,319	0	7,674,148	66.7%	116,792
Suffolk	22,681,800	73,230,879	0	75,430,948	0	N/A	0
Suffolk Coastal	16,465,641	0	13,775,259	0	14,189,108	64.7%	189,458
Sunderland	39,358,561	40,832,135	0	42,058,852	0	67.6%	304,030
Surrey	48,592,093	58,916,271	0	60,686,288	0	N/A	0
Surrey Heath	13,210,460	0	11,745,797	0	12,098,675	74.9%	0
Sutton	15,844,742	18,164,209	0	18,709,915	0	73.6%	169,858
Swale	14,977,164	0	10,970,582	0	11,300,170	69.2%	213,525
Swindon	46,300,017	0	16,144,923	0	16,629,963	71.1%	326,103
Tameside	24,912,138	27,662,892	0	28,493,966	0	64.6%	269,088
Tamworth	11,901,535	0	9,717,679	0	10,009,627	70.9%	129,145
Tandridge	8,788,349	0	7,425,686	0	7,648,776	69.2%	145,579
Taunton Deane	14,937,151	0	12,408,117	0	12,780,893	68.0%	214,371
Teignbridge	1,711,123	0	8,541,768	0	8,798,387	65.8%	217,930
Telford and the Wrekin	31,715,577	4,462,881	0	4,596,959	0	69.5%	290,040
Tendring	9,875,236	0	5,150,869	0	5,305,616	65.3%	32,762
Test Valley	18,240,271	0	16,016,470	0	16,497,651	69.7%	284,966
Tewkesbury	13,883,454	0	12,159,316	0	12,524,617	69.4%	152,333
Thanet	12,722,083	0	8,002,451	0	8,242,868	65.3%	150,409

**Changes to legislation:** There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019. (See end of Document for details)

Three Rivers	10,015,641	0	8,152,762	0	8,397,695	76.5%	157,076
Thurrock	52,073,587	0	21,062,572	0	21,695,353	70.7%	242,783
Tonbridge and Malling	22,050,492	0	19,900,960	0	20,498,843	70.6%	242,278
Torbay	16,329,701	14,058,850	0	14,481,219	0	66.0%	200,028
Torrige	4,480,999	0	2,257,892	0	2,325,726	62.5%	90,182
Tower Hamlets	109,774,109	0	5,627,462	0	5,796,527	71.9%	703,658
Trafford	69,422,643	0	35,412,924	0	36,476,832	69.7%	509,018
Tunbridge Wells	19,647,567	0	17,429,926	0	17,953,572	70.4%	279,546
Uttlesford	15,880,963	0	14,431,339	0	14,864,899	70.7%	182,313
Vale of White Horse	21,612,363	0	19,399,053	0	19,981,858	68.8%	221,816
Wakefield	53,707,776	13,656,597	0	14,066,881	0	68.2%	610,200
Walsall	34,487,788	35,329,822	0	36,391,233	0	67.2%	332,706
Waltham Forest	20,281,345	45,235,175	0	46,594,172	0	76.9%	252,327
Wandsworth	34,479,956	34,543,111	0	35,580,887	0	76.1%	465,839
Warrington	45,170,663	0	15,912,395	0	16,390,450	69.5%	399,336
Warwick	24,732,009	0	21,513,089	0	22,159,405	70.0%	312,886
Warwickshire	24,999,308	37,857,885	0	38,995,246	0	N/A	0
Watford	24,840,628	0	22,189,262	0	22,855,892	72.7%	218,797
Waveney	10,726,669	0	6,950,043	0	7,158,843	63.5%	149,271
Waverley	15,320,114	0	13,449,909	0	13,853,984	72.4%	268,980
Wealden	12,011,226	0	9,253,631	0	9,531,637	68.2%	255,271
Wellingborough	9,816,701	0	7,576,310	0	7,803,925	67.9%	138,267
Welwyn Hatfield	21,726,417	0	19,008,006	0	19,579,062	72.3%	207,174
West Berkshire	37,315,228	0	20,411,435	0	21,024,654	72.5%	378,769
West Devon	4,556,041	0	3,017,068	0	3,107,710	66.8%	80,976
West Dorset	12,477,335	0	9,747,040	0	10,039,869	67.5%	257,646

**Changes to legislation:** There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019. (See end of Document for details)

West Lancashire	11,218,639	0	8,123,116	0	8,367,158	68.3%	165,430
West Lindsey	6,168,463	0	3,345,667	0	3,446,180	64.8%	106,464
West Oxfordshire	13,243,301	0	11,239,156	0	11,576,813	70.0%	253,190
West Somerset	5,893,327	0	4,770,161	0	4,913,471	64.2%	59,944
West Sussex	31,251,849	42,763,554	0	44,048,296	0	N/A	0
Westminster	628,493,162	0	544,087,977	0	560,433,968	73.6%	2,085,808
Weymouth and Portland	6,453,078	0	4,548,720	0	4,685,377	66.2%	87,033
Wigan	35,443,403	30,481,441	0	31,397,193	0	66.5%	395,164
Wiltshire	67,422,815	0	13,361,528	0	13,762,947	68.5%	687,037
Winchester	21,160,572	0	19,078,006	0	19,651,165	70.7%	289,319
Windsor and Maidenhead	40,648,891	0	28,762,957	0	29,627,080	73.9%	369,962
Wirral	30,491,427	45,581,563	0	46,950,966	0	66.6%	346,627
Woking	17,324,557	0	15,331,100	0	15,791,690	73.8%	210,479
Wokingham	1,362,505	0	18,175,019	0	18,721,050	70.8%	275,382
Wolverhampton	34,763	39,470,562	0	40,656,373	0	67.8%	353,064
Worcester	14,926,774	0	12,484,548	0	12,859,621	70.6%	181,079
Worcestershire	15,470,615	43,819,245	0	45,135,703	0	N/A	0
Worthing	12,066,074	0	9,551,586	0	9,838,543	68.9%	151,672
Wychavon	14,983,808	0	12,506,953	0	12,882,699	66.5%	206,879
Wycombe	26,687,996	0	23,563,068	0	24,270,972	72.1%	360,549
Wyre	9,569,131	0	6,385,329	0	6,577,163	66.0%	151,194
Wyre Forest	10,574,241	0	7,919,057	0	8,156,969	66.8%	151,978
York	44,929,484	0	20,130,604	0	20,735,386	71.7%	371,386
The fire and rescue authority for the area of—							
Avon	4,455,737	5,730,282	0	5,902,436	0	N/A	0
Bedfordshire	1,962,744	3,586,266	0	3,694,008	0	N/A	0
Berkshire	4,833,326	1,822,522	0	1,877,275	0	N/A	0
Buckinghamshire	1,083,704	1,721,604	0	1,773,326	0	N/A	0
Cambridgeshire	1,147,251	2,263,842	0	2,331,855	0	N/A	0

**Changes to legislation:** There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019. (See end of Document for details)

Cheshire	3,996,587	4,846,317	0	4,991,915	0	N/A	0
Cleveland	1,803,002	6,942,750	0	7,151,330	0	N/A	0
Derbyshire	2,650,470	5,738,619	0	5,911,023	0	N/A	0
Devon and Somerset	5,019,861	9,856,583	0	10,152,704	0	N/A	0
Dorset and Wiltshire	4,741,937	5,020,590	0	5,171,424	0	N/A	0
Durham	1,337,150	5,314,759	0	5,474,430	0	N/A	0
East Sussex	2,422,086	4,828,079	0	4,973,129	0	N/A	0
Essex	6,034,064	9,392,687	0	9,674,871	0	N/A	0
Greater Manchester	9,654,763	20,263,157	0	20,871,921	0	N/A	0
Hampshire	6,520,162	7,083,594	0	7,296,406	0	N/A	0
Hereford & Worcester	2,162,295	3,149,262	0	3,243,875	0	N/A	0
Humberside	2,817,853	9,120,563	0	9,394,571	0	N/A	0
Kent	5,966,405	7,951,147	0	8,190,022	0	N/A	0
Lancashire	4,096,150	10,548,312	0	10,865,214	0	N/A	0
Leicestershire	3,395,759	5,016,161	0	5,166,861	0	N/A	0
Merseyside	4,012,404	14,791,957	0	15,236,351	0	N/A	0
North Yorkshire	2,958,535	2,789,155	0	2,872,949	0	N/A	0
Nottinghamshire	3,333,343	6,795,774	0	6,999,939	0	N/A	0
Shropshire	1,431,390	2,230,736	0	2,297,754	0	N/A	0
South Yorkshire	3,850,828	10,787,015	0	11,111,088	0	N/A	0
Staffordshire	3,324,290	5,658,377	0	5,828,371	0	N/A	0
Tyne and Wear	3,817,827	10,699,372	0	11,020,813	0	N/A	0
West Midlands	9,194,955	22,306,248	0	22,976,393	0	N/A	0
West Yorkshire	7,297,592	15,802,449	0	16,277,201	0	N/A	0

**Changes to legislation:** There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019. (See end of Document for details)

## SCHEDULE 4

Regulation 18

**Commencement Information**

**I24** Sch. 4 in force at 28.3.2019, see [reg. 1\(2\)](#)

## “SCHEDULE 5

Regulations 5 and 6 and Schedule 1

Table of Authorities, Business Rates Baselines and Baseline Funding Levels

<i>Column A Authority</i>	<i>Column B Business Rates Baseline for the year commencing on 1st April 2019 (£)</i>	<i>Column C Baseline Funding Level for the year commencing on 1st April 2019 (£)</i>	<i>Column D Value of A for year commencing on or after April 2019</i>	<i>Column E Value of Y for year commencing on or after April 2019</i>
Bournemouth, Christchurch and Poole	72,183,510	54,018,568	69.6%	690,784
Dorset	52,425,434	43,601,190	67.6%	696,947
East Suffolk	28,651,126	6,813,952	64.1%	338,730
Northamptonshire	22,905,290	85,228,632	N/A	0
Northamptonshire Commissioner Fire and Rescue Authority	2,545,032	5,313,660	N/A	0
Somerset West and Taunton	21,947,994	3,848,134	66.8%	274,315
West Suffolk	27,550,047	4,451,218	70.9%	391,072.”

## SCHEDULE 5

Regulation 19

Table of Authorities, Values for B and C

**Commencement Information**

**I25** Sch. 5 in force at 28.3.2019, see [reg. 1\(2\)](#)

<i>Column A Authority</i>	<i>Column B Value of B (Revenue Support Grant for year commencing 1st April 2013 (£))</i>	<i>Column C Value of C (Baseline Funding Level for year commencing 1st April 2013 (£))</i>
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**Changes to legislation:** There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019. (See end of Document for details)

Greater London Authority	211,540,287	943,506,964
The council for the local government area of—		
Adur	2,320,488	1,543,757
F1	F1	F1
...	...	...
Amber Valley	4,231,323	2,814,984
Arun	4,817,439	3,204,911
Ashfield	5,101,761	3,394,062
Ashford	3,778,677	2,513,850
Aylesbury Vale	5,230,121	3,479,457
Babergh	2,808,370	1,868,332
Barking and Dagenham	75,765,609	50,404,787
Barnet	77,120,774	51,306,341
Barnsley	74,762,124	49,737,196
F1	F1	F1
...	...	...
Basildon	7,486,726	4,980,714
Basingstoke and Deane	4,007,881	2,666,334
Bassetlaw	5,326,326	3,543,459
Bath & North East Somerset	31,106,126	20,694,054
Bedford	42,202,817	28,076,379
Bexley	48,128,325	32,018,458
Birmingham	470,376,572	312,928,663
Blaby	2,928,575	1,948,301
Blackburn with Darwen	58,520,828	38,932,306
Blackpool	63,432,552	42,199,942
Bolsover	3,842,732	2,556,465
Bolton	89,500,198	59,542,033
Boston	3,549,340	2,361,279
F2	F2	F2
...	...	...
[ <sup>F3</sup> Bournemouth, Christchurch and Poole	[ <sup>F4</sup> £71,492,000]	47,968,318]
Bracknell Forest	22,102,336	14,704,079
Bradford	182,862,207	121,653,223
Braintree	4,578,763	3,046,126

**Changes to legislation:** There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019. (See end of Document for details)

Breckland	5,199,193	3,458,881
Brent	115,976,197	77,155,791
Brentwood	2,178,785	1,449,486
Brighton & Hove	77,651,741	51,659,578
Bristol	133,936,644	89,104,384
Broadland	3,775,946	2,512,034
Bromley	50,520,251	33,609,741
Bromsgrove	2,292,939	1,525,430
Broxbourne	3,091,249	2,056,524
Broxtowe	3,804,740	2,531,189
Buckinghamshire	58,443,404	38,880,798
Burnley	5,599,802	3,725,395
Bury	47,284,132	31,456,839
Calderdale	55,451,203	36,890,168
Cambridge	5,609,369	3,731,759
Cambridgeshire	85,868,528	57,125,982
Camden	120,133,048	79,921,230
Cannock Chase	3,999,202	2,660,599
Canterbury	6,155,061	4,094,793
<b>F1</b>	<b>F1</b>	<b>F1</b>
...	...	...
Castle Point	2,971,904	1,977,127
Central Bedfordshire	42,247,179	28,105,893
Charnwood	5,636,919	3,750,088
Chelmsford	4,475,297	2,977,293
Cheltenham	3,731,162	2,482,240
Cherwell	5,014,603	3,336,078
Cheshire East	55,855,476	37,159,120
Cheshire West & Chester	69,533,412	46,258,676
Chesterfield	4,429,844	2,947,054
Chichester	2,957,024	1,967,227
Chiltern	1,960,759	1,304,439
Chorley	3,861,957	2,569,254
<b>F5</b>	<b>F5</b>	<b>F5</b>
...	...	...
City of London	21,894,766	14,565,989



**Changes to legislation:** There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019. (See end of Document for details)

Colchester	5,681,760	3,779,919
<b>F1</b>	<b>F1</b>	<b>F1</b>
...	...	...
<b>F6</b>	<b>F6</b>	<b>F6</b>
...	...	...
Cornwall	147,247,964	97,960,042
Cotswold	2,466,458	1,640,867
Coventry	106,183,067	70,640,689
Craven	1,950,687	1,297,739
Crawley	4,783,607	3,182,403
Croydon	97,229,106	64,683,864
[ <sup>F7</sup> Cumberland	78,567,018	52,268,488]
<b>F1</b>	<b>F1</b>	<b>F1</b>
...	...	...
Dacorum	3,961,867	2,635,721
Darlington	30,079,474	20,011,051
Dartford	3,566,318	2,372,574
<b>F6</b>	<b>F6</b>	<b>F6</b>
...	...	...
Derby	75,794,022	50,423,689
Derbyshire	148,218,071	98,605,427
Derbyshire Dales	2,199,616	1,463,345
Devon	134,792,989	89,674,088
Doncaster	100,278,675	66,712,659
Dorset	[ <sup>F8</sup> £58,783,000]	[ <sup>F9</sup> 38,700,225]
Dover	4,865,138	3,236,643
Dudley	90,443,388	60,169,511
Durham	167,161,881	111,208,226
Ealing	101,248,242	67,357,685
East Cambridgeshire	3,238,292	2,154,347
East Devon	3,502,511	2,330,125
<b>F10</b>	<b>F10</b>	<b>F10</b>
...	...	...
East Hampshire	2,489,312	1,656,071
East Hertfordshire	3,572,371	2,376,601
East Lindsey	8,077,049	5,373,440

**Changes to legislation:** There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019. (See end of Document for details)

F6	F6	F6
...	...	...
East Riding of Yorkshire	69,896,365	46,500,139
East Staffordshire	4,201,076	2,794,861
[ <sup>F3</sup> East Suffolk	9,093,334	6,049,547]
East Sussex	98,568,717	65,575,071
Eastbourne	4,795,765	3,190,491
Eastleigh	3,392,597	2,257,002
F1	F1	F1
...	...	...
Elmbridge	3,057,389	2,033,997
Enfield	97,386,527	64,788,592
Epping Forest	4,373,052	2,909,272
Epsom and Ewell	1,864,266	1,240,245
Erewash	4,364,975	2,903,898
Essex	231,944,936	154,306,620
Exeter	5,423,236	3,607,931
Fareham	2,532,502	1,684,805
Fenland	4,861,017	3,233,902
F11	F11	F11
...	...	...
Forest of Dean	3,403,839	2,264,481
Fylde	2,541,319	1,690,670
Gateshead	76,777,347	51,077,868
Gedling	4,039,746	2,687,533
Gloucester	4,864,490	3,236,212
Gloucestershire	99,494,149	66,190,735
Gosport	3,289,279	2,188,268
Gravesham	3,893,160	2,590,013
Great Yarmouth	5,043,282	3,355,158
Greenwich	109,628,246	72,932,673
Guildford	3,845,515	2,558,316
Hackney	145,804,173	96,999,527
Halton	47,408,714	31,539,720
Hambleton	2,741,302	1,823,713
Hammersmith and Fulham	81,224,312	54,036,313

**Changes to legislation:** There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019. (See end of Document for details)

Hampshire	157,907,819	105,051,752
Harborough	2,324,980	1,546,746
Haringey	107,661,884	71,624,506
Harlow	4,094,558	2,723,997
Harrogate	4,914,427	3,269,434
Harrow	52,098,786	34,659,897
Hart	1,814,804	1,207,339
Hartlepool	37,412,081	24,889,234
Hastings	5,015,492	3,336,670
Havant	4,396,103	2,924,607
Havering	45,378,456	30,189,045
Herefordshire	42,861,431	28,514,537
Hertfordshire	162,909,276	108,379,084
Hertsmere	3,575,328	2,378,568
High Peak	3,109,098	2,068,398
Hillingdon	62,007,239	41,251,719
Hinckley and Bosworth	3,412,512	2,270,251
Horsham	2,694,704	1,792,713
Hounslow	64,738,491	43,068,747
Huntingdonshire	6,018,805	4,004,146
Hyndburn	4,728,177	3,145,527
Ipswich	5,721,577	3,806,408
Isle of Wight	[ <sup>F12</sup> 40,601,927]	[ <sup>F13</sup> 27,011,351]
Isles of Scilly	2,001,734	1,331,699
Islington	111,948,651	74,476,375
Kensington and Chelsea	69,240,405	46,063,747
Kent	246,732,928	164,144,666
F6	F6	F6
...	...	...
King's Lynn and West Norfolk	7,210,649	4,797,047
Kingston upon Hull	107,126,440	71,268,290
Kingston upon Thames	28,974,030	19,275,630
Kirklees	108,567,164	72,226,764
Knowsley	81,922,418	54,500,744
Lambeth	146,449,676	97,428,963

**Changes to legislation:** There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019. (See end of Document for details)

Lancashire	248,808,809	165,525,692
Lancaster	7,533,067	5,011,544
Leeds	208,043,706	138,405,785
Leicester	133,054,017	88,517,197
Leicestershire	81,248,926	54,052,687
Lewes	2,945,151	1,959,328
Lewisham	124,947,882	83,124,407
Lichfield	2,779,554	1,849,161
Lincoln	5,008,495	3,332,014
Lincolnshire	146,365,703	97,373,098
Liverpool	232,037,556	154,368,238
Luton	63,994,830	42,574,009
Maidstone	4,280,553	2,847,735
Maldon	2,012,341	1,338,755
Malvern Hills	2,400,881	1,597,240
Manchester	234,743,447	156,168,393
Mansfield	4,900,602	3,260,236
Medway	63,311,108	42,119,148
Melton	1,743,341	1,159,797
Mendip	3,816,490	2,539,006
Merton	47,220,841	31,414,734
Mid Devon	2,906,038	1,933,308
Mid Suffolk	2,986,299	1,986,703
Mid Sussex	2,813,065	1,871,455
Middlesbrough	60,427,163	40,200,538
Milton Keynes	61,021,813	40,596,143
Mole Valley	1,688,951	1,123,613
New Forest	5,249,071	3,492,063
Newark and Sherwood	4,829,316	3,212,812
Newcastle upon Tyne	118,695,531	78,964,890
Newcastle-upon-Lyme	4,905,847	3,263,726
Newham	146,374,407	97,378,888
Norfolk	203,558,256	135,421,739
North Devon	3,927,211	2,612,666
F14	F14	F14

**Changes to legislation:** There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019. (See end of Document for details)

...	...	...
North East Derbyshire	3,679,255	2,447,708
North East Lincolnshire	52,172,547	34,708,968
North Hertfordshire	3,579,507	2,381,348
North Kesteven	4,088,693	2,720,096
North Lincolnshire	43,557,578	28,977,665
North Norfolk	4,235,114	2,817,506
[ <sup>F15</sup> North Northamptonshire	74,560,768	49,603,239]
North Somerset	41,735,011	27,765,161
North Tyneside	63,425,523	42,195,265
North Warwickshire	2,523,368	1,678,728
North West Leicestershire	3,156,243	2,099,762
North Yorkshire	88,919,917	59,155,988
<b>F6</b>	<b>F6</b>	<b>F6</b>
...	...	...
<b>F6</b>	<b>F6</b>	<b>F6</b>
...	...	...
Northumberland	90,493,184	60,202,640
Norwich	7,861,113	5,229,784
Nottingham	126,819,442	84,369,505
Nottinghamshire	142,997,126	95,132,076
Nuneaton and Bedworth	4,847,682	3,225,030
Oadby and Wigston	2,025,192	1,347,305
Oldham	85,080,096	56,601,460
Oxford	8,219,914	5,468,484
Oxfordshire	94,486,825	62,859,500
Pendle	5,346,229	3,556,700
Peterborough	55,165,751	36,700,265
Plymouth	76,600,729	50,960,369
<b>F16</b>	<b>F16</b>	<b>F16</b>
...	...	...
Portsmouth	63,713,947	42,387,146
Preston	7,300,413	4,856,765
<b>F17</b>	<b>F17</b>	<b>F17</b>
...	...	...
Reading	40,306,258	26,814,651

**Changes to legislation:** There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019. (See end of Document for details)

Redbridge	70,173,241	46,684,337
Redcar and Cleveland	47,345,562	31,497,707
Redditch	2,897,248	1,927,460
Reigate and Banstead	3,132,531	2,083,987
Ribble Valley	1,778,483	1,183,176
Richmond upon Thames	29,642,189	19,720,137
Richmondshire	1,975,268	1,314,091
Rochdale	80,570,002	53,601,018
Rochford	2,281,948	1,518,118
Rossendale	2,862,025	1,904,027
Rother	3,119,197	2,075,116
Rotherham	84,302,172	56,083,929
Rugby	3,170,348	2,109,146
Runnymede	2,433,874	1,619,190
Rushcliffe	3,130,907	2,082,907
Rushmoor	3,126,460	2,079,948
Rutland	5,849,240	3,891,340
Ryedale	2,151,728	1,431,486
Salford	95,375,366	63,450,622
Sandwell	133,624,560	88,896,764
Scarborough	5,628,131	3,744,241
Sedgemoor	4,665,343	3,103,725
Sefton	85,273,633	56,730,215
Selby	3,228,620	2,147,912
Sevenoaks	3,025,755	2,012,952
Sheffield	190,105,235	126,471,812
Shepway	4,901,292	3,260,696
Shropshire	67,074,002	44,622,499
Slough	39,763,239	26,453,395
Solihull	39,673,721	26,393,841
Somerset	89,689,239	59,667,797
[ <sup>F3</sup> Somerset West and Taunton	5,135,401	3,416,441]
South Buckinghamshire	1,451,899	965,909
South Cambridgeshire	3,476,042	2,312,516
South Derbyshire	3,314,062	2,204,755

**Changes to legislation:** There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019. (See end of Document for details)

South Gloucestershire	49,460,130	32,904,471
South Hams	2,532,166	1,684,581
South Holland	4,393,362	2,922,783
South Kesteven	4,818,183	3,205,405
<b>F1</b>	<b>F1</b>	<b>F1</b>
...	...	...
South Norfolk	4,098,835	2,726,843
<b>F6</b>	<b>F6</b>	<b>F6</b>
...	...	...
South Oxfordshire	3,420,540	2,275,592
South Ribble	3,081,172	2,049,820
South Somerset	4,815,515	3,203,630
South Staffordshire	3,083,001	2,051,036
South Tyneside	64,947,821	43,208,008
Southampton	72,687,340	48,356,899
Southend-on-Sea	46,346,023	30,832,741
Southwark	152,150,265	101,221,408
Spelthorne	2,532,841	1,685,030
St Albans	3,315,708	2,205,850
<b>F18</b>	<b>F18</b>	<b>F18</b>
...	...	...
St Helens	60,693,179	40,377,512
Stafford	3,708,812	2,467,371
Staffordshire	132,877,472	88,399,746
Staffordshire Moorlands	3,443,565	2,290,910
Stevenage	3,377,926	2,247,242
Stockport	62,919,049	41,858,322
Stockton-on-Tees	52,091,702	34,655,184
Stoke-on-Trent	95,684,322	63,656,161
Stratford-on-Avon	3,243,951	2,158,112
Stroud	3,243,626	2,157,896
Suffolk	134,863,896	89,721,260
<b>F19</b>	<b>F19</b>	<b>F19</b>
...	...	...
Sunderland	112,757,039	75,014,173
Surrey	151,168,720	100,568,413

**Changes to legislation:** There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019. (See end of Document for details)

Surrey Heath	2,059,480	1,370,115
Sutton	47,820,369	31,813,583
Swale	5,633,700	3,747,947
Swindon	42,401,417	28,208,503
Tameside	73,926,341	49,181,172
Tamworth	3,070,744	2,042,882
Tandridge	1,916,056	1,274,699
<b>F20</b>	<b>F20</b>	<b>F20</b>
...	...	...
Teignbridge	4,456,466	2,964,765
Telford and the Wrekin	50,870,937	33,843,042
Tendring	6,642,985	4,419,396
Test Valley	3,126,912	2,080,249
Tewkesbury	2,424,330	1,612,841
Thanet	6,636,328	4,414,968
Three Rivers	2,619,415	1,742,625
Thurrock	43,604,937	29,009,172
Tonbridge and Malling	3,022,481	2,010,774
Torbay	42,729,683	28,426,889
Torridge	3,125,937	2,079,600
Tower Hamlets	146,441,771	97,423,703
Trafford	47,821,449	31,814,301
Tunbridge Wells	3,118,249	2,074,486
Uttlesford	2,038,332	1,356,046
Vale of White Horse	3,112,160	2,070,435
Wakefield	94,721,802	63,015,823
Walsall	98,171,326	65,310,697
Waltham Forest	92,123,515	61,287,254
Wandsworth	97,054,110	64,567,444
Warrington	41,140,379	27,369,569
Warwick	4,526,160	3,011,130
Warwickshire	84,165,871	55,993,251
Watford	3,728,116	2,480,214
<b>F21</b>	<b>F21</b>	<b>F21</b>
...	...	...
Waverley	2,629,716	1,749,478



**Changes to legislation:** There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019. (See end of Document for details)

Wealden	3,877,484	2,579,584
F6	F6	F6
...	...	...
Welwyn Hatfield	3,822,388	2,542,930
West Berkshire	23,768,613	15,812,608
West Devon	2,163,967	1,439,628
F22	F22	F22
...	...	...
West Lancashire	4,352,650	2,895,699
West Lindsey	3,969,166	2,640,577
[ <sup>F15</sup> West Northamptonshire	65,840,725	43,802,034]
West Oxfordshire	2,818,050	1,874,772
F23	F23	F23
...	...	...
[ <sup>F3</sup> West Suffolk	5,940,226	3,951,870]
West Sussex	104,073,890	69,237,512
Westminster	118,683,080	78,956,606
[ <sup>F7</sup> Westmorland and Furness	50,707,778	33,734,497]
F24	F24	F24
...	...	...
Wigan	92,697,665	61,669,220
Wiltshire	76,016,183	50,571,487
Winchester	2,928,320	1,948,131
Windsor and Maidenhead	16,712,946	11,118,665
Wirral	106,967,087	71,162,276
Woking	2,803,023	1,864,775
Wokingham	18,543,072	12,336,198
Wolverhampton	104,622,164	69,602,263
Worcester	3,434,041	2,284,574
Worcestershire	83,368,139	55,462,542
Worthing	3,535,650	2,352,171
Wychavon	3,482,733	2,316,967
Wycombe	4,393,996	2,923,205
Wyre	4,476,779	2,978,279
Wyre Forest	3,733,483	2,483,784
York	34,869,983	23,198,046

**Changes to legislation:** There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019. (See end of Document for details)

The fire and rescue authority for the area of—		
Avon	14,322,675	9,528,484
Bedfordshire	7,802,525	5,190,806
Berkshire	9,358,862	6,226,195
Buckinghamshire	6,756,798	4,495,113
Cambridgeshire	8,030,433	5,342,428
Cheshire	12,434,107	8,272,071
Cleveland	12,297,500	8,181,190
[ <sup>F25</sup> Cumbria	9,192,835	6,115,742]
Derbyshire	11,795,992	7,847,551
Devon and Somerset	20,917,936	13,916,130
Dorset and Wiltshire	13,727,200	9,132,331
Durham	9,353,324	6,222,511
East Sussex	10,194,540	6,782,148
Essex	21,691,728	14,430,913
Greater Manchester	42,067,923	27,986,638
[ <sup>F26</sup> Hampshire and Isle of Wight	21,557,536	14,341,639]
Hereford & Worcester	7,468,639	4,968,681
Humberside	16,786,740	11,167,759
Kent	19,569,626	13,019,137
Lancashire	20,591,742	13,699,122
Leicestershire	11,828,095	7,868,908
Merseyside	26,441,024	17,590,490
North Yorkshire	8,081,891	5,376,661
[ <sup>F27</sup> Northamptonshire	7,091,169	4,717,561]
Nottinghamshire	14,242,666	9,475,256
Shropshire	5,149,357	3,425,726
South Yorkshire	20,582,436	13,692,932
Staffordshire	12,630,628	8,402,811
Tyne and Wear	20,412,797	13,580,075
West Midlands	44,294,195	29,467,716
West Yorkshire	32,481,227	21,608,871

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**Changes to legislation:** There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019. (See end of Document for details)

## Textual Amendments

- F1** Words in Sch. 5 table omitted (1.4.2023) by virtue of The Non-Domestic Rating (Rates Retention: Miscellaneous Amendments) Regulations 2023 (S.I. 2023/268), regs. 1(3), **10(2)(b)**
- F2** Words in Sch. 5 table omitted (1.4.2019) by virtue of The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019 (S.I. 2019/709), regs. 1(3), **20(2)(c)(i)**
- F3** Words in Sch. 5 table inserted (1.4.2019) by The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019 (S.I. 2019/709), regs. 1(3), **20(2)(b)**
- F4** Sum in Sch. 5 table substituted (27.11.2020) by The Non-Domestic Rating (Rates Retention, Levy and Safety Net and Levy Account: Basis of Distribution) (Amendment) Regulations 2020 (S.I. 2020/1357), regs. 1(2), **8(2)(a)**
- F5** Words in Sch. 5 table omitted (1.4.2019) by virtue of The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019 (S.I. 2019/709), regs. 1(3), **20(2)(c)(ii)**
- F6** Words in Sch. 5 table omitted (7.3.2023) by virtue of The Non-Domestic Rating (Rates Retention: Miscellaneous Amendments) Regulations 2023 (S.I. 2023/268), regs. 1(2), **10(2)(a)**
- F7** Words in Sch. 5 table inserted (1.4.2023) by The Non-Domestic Rating (Rates Retention: Miscellaneous Amendments) Regulations 2023 (S.I. 2023/268), regs. 1(3), **10(2)(e)**
- F8** Sum in Sch. 5 table substituted (27.11.2020) by The Non-Domestic Rating (Rates Retention, Levy and Safety Net and Levy Account: Basis of Distribution) (Amendment) Regulations 2020 (S.I. 2020/1357), regs. 1(2), **8(2)(b)**
- F9** Words in Sch. 5 table substituted (1.4.2019) by The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019 (S.I. 2019/709), regs. 1(3), **20(2)(a)**
- F10** Words in Sch. 5 table omitted (1.4.2019) by virtue of The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019 (S.I. 2019/709), regs. 1(3), **20(2)(c)(iii)**
- F11** Words in Sch. 5 table omitted (1.4.2019) by virtue of The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019 (S.I. 2019/709), regs. 1(3), **20(2)(c)(iv)**
- F12** Word in Sch. 5 table substituted (7.3.2023) by The Non-Domestic Rating (Rates Retention: Miscellaneous Amendments) Regulations 2023 (S.I. 2023/268), regs. 1(2), **10(2)(c)(i)**
- F13** Word in Sch. 5 table substituted (7.3.2023) by The Non-Domestic Rating (Rates Retention: Miscellaneous Amendments) Regulations 2023 (S.I. 2023/268), regs. 1(2), **10(2)(c)(ii)**
- F14** Words in Sch. 5 table omitted (1.4.2019) by virtue of The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019 (S.I. 2019/709), regs. 1(3), **20(2)(c)(v)**
- F15** Words in Sch. 5 table inserted (7.3.2023) by The Non-Domestic Rating (Rates Retention: Miscellaneous Amendments) Regulations 2023 (S.I. 2023/268), regs. 1(2), **10(2)(d)**
- F16** Words in Sch. 5 table omitted (1.4.2019) by virtue of The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019 (S.I. 2019/709), regs. 1(3), **20(2)(c)(vi)**
- F17** Words in Sch. 5 table omitted (1.4.2019) by virtue of The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019 (S.I. 2019/709), regs. 1(3), **20(2)(c)(vii)**
- F18** Words in Sch. 5 table omitted (1.4.2019) by virtue of The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019 (S.I. 2019/709), regs. 1(3), **20(2)(c)(viii)**

**Changes to legislation:** There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019. (See end of Document for details)

- F19** Words in Sch. 5 table omitted (1.4.2019) by virtue of The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019 (S.I. 2019/709), regs. 1(3), **20(2)(c)(ix)**
- F20** Words in Sch. 5 table omitted (1.4.2019) by virtue of The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019 (S.I. 2019/709), regs. 1(3), **20(2)(c)(x)**
- F21** Words in Sch. 5 table omitted (1.4.2019) by virtue of The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019 (S.I. 2019/709), regs. 1(3), **20(2)(c)(xi)**
- F22** Words in Sch. 5 table omitted (1.4.2019) by virtue of The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019 (S.I. 2019/709), regs. 1(3), **20(2)(c)(xii)**
- F23** Words in Sch. 5 table omitted (1.4.2019) by virtue of The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019 (S.I. 2019/709), regs. 1(3), **20(2)(c)(xiii)**
- F24** Words in Sch. 5 table omitted (1.4.2019) by virtue of The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019 (S.I. 2019/709), regs. 1(3), **20(2)(c)(xiv)**
- F25** Word in Sch. 5 table substituted (1.4.2023) by The Non-Domestic Rating (Rates Retention: Miscellaneous Amendments) Regulations 2023 (S.I. 2023/268), regs. 1(3), **10(3)(b)**
- F26** Word in Sch. 5 table substituted (7.3.2023) by The Non-Domestic Rating (Rates Retention: Miscellaneous Amendments) Regulations 2023 (S.I. 2023/268), regs. 1(2), **10(3)(a)**
- F27** Words in Sch. 5 table inserted (1.4.2019) by The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019 (S.I. 2019/709), regs. 1(3), **20(3)**

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Non-Domestic Rating (Rates Retention) Regulations 2013 (S.I. 2013/452) (“the Rates Retention Regulations”) and the Non-Domestic Rating (Levy and Safety Net) Regulations 2013 (S.I. 2013/737) (“the Levy and Safety Net Regulations”) to provide for:

- (a) changes to the administration of the rates retention scheme to give effect to the Government’s decision to create, from 1st April 2019, further business rates retention pilots in Berkshire, Buckinghamshire, East Sussex, Greater London, Hertfordshire, Lancashire, Leicestershire, Norfolk, Northamptonshire, North and West Yorkshire, North of Tyne, Solent, Somerset, Staffordshire and Stoke, West Sussex and Worcestershire (“75% pilot areas”), in which authorities will retain 75% of locally raised rates;
- (b) changes reflecting local government reorganisations taking effect on 1st April 2019;
- (c) changes to the baseline funding level of the Council of the Isles of Scilly.

These Regulations also make provision in relation to the distribution of the remaining balance of the levy account kept by the Secretary of State under Part 6 of Schedule 7B to the Local Government Finance Act 1988 (“the 1988 Act”).

**Changes to legislation:** There are currently no known outstanding effects for the *The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019*. (See end of Document for details)

### **Amendments to the Rates Retention Regulations**

Regulations 3 to 5, 7, 8 and 10 amend provisions in the Rates Retention Regulations which require billing authorities to make certain calculations for each financial year; make payments to the Secretary of State and major precepting authorities and to make transfers between their collection fund and general fund. The amendments relate to the introduction of the 75% pilot areas and the coming to an end of 100% pilot arrangements in place for the financial year 2018-19.

Regulation 6 amends regulation 11 of those Regulations to deal with the situation in which there needs to be a reconciliation between the outcome of calculations made before and after a financial year.

Regulation 9 makes amendments in relation to the rules in Schedule 4 to the Rates Retention Regulations which govern how billing authorities estimate and apportion a surplus or deficit in their collection fund.

### **Amendments to the Levy and Safety Net Regulations**

Regulation 12 amends regulation 2 of the Levy and Safety Net Regulations to amend the definition of “business rates baseline”.

Regulation 13 amends regulation 5 of those Regulations to provide for the business rates baseline for certain authorities for the financial year commencing on 1st April 2019, and for the Council of the Isles of Scilly for the financial year commencing on 1st April 2018. Regulation 14 amends regulation 6 of those Regulations to provide for the levy rate of both authorities in 75% pilot areas and those subject to local government reorganisation (and see also the amendments made by regulation 13). Regulation 18 inserts Schedule 5 to the Levy and Safety Net Regulations to reflect local government reorganisation.

Regulation 15 amends Schedule 1 to those Regulations to provide for the calculation of “retained rates income” for billing authorities in 75% pilot areas and for all authorities to take account of compensation paid to local authorities in respect of the changes to small business rate relief announced in the 2016 Autumn Statement.

Regulation 17 substitutes Schedule 4 to the Levy and Safety Net Regulations (set out in Schedule 3 to these Regulations).

### **Basis of distribution of levy account surplus**

Regulation 19 provides a basis for calculating, when a determination is made to distribute a surplus in the levy account kept by the Secretary of State under Part 6 of Schedule 7B to the 1988 Act, how much is payable to each authority. In doing so, it refers to the table of values in Schedule 5 to these Regulations.

Regulation 20 makes amendments to Schedule 5 from 1st April 2019 to reflect local government reorganisations which come into force on that date.

An impact assessment has not been produced for this instrument because it amends an existing local tax regime. Publication of a full impact assessment is not necessary for such legislation.

**Changes to legislation:**

There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019.