

*This draft Statutory Instrument supersedes the draft of the same title which was laid before Parliament and published on 8th February 2024 (ISBN 978-0-34-825736-6). It is being issued free of charge to all known recipients of that draft Statutory Instrument.*

*Draft Regulations laid before Parliament under section 143(9D) of the Local Government Finance Act 1988, for approval by resolution of each House of Parliament.*

---

DRAFT STATUTORY INSTRUMENTS

---

**2024 No.**

**RATING AND VALUATION, ENGLAND**

**The Non-Domestic Rating (Rates Retention: Miscellaneous Amendments) Regulations 2024**

*Made* - - - - *\*\*\**

*Coming into force in accordance with regulation 1(2)*

The Secretary of State makes these Regulations in exercise of the powers conferred by section 143(1) and (2) of, and paragraphs 6, 9, 10, 22, 25 and 37 of Schedule 7B to, the Local Government Finance Act 1988(a).

A draft of this instrument was laid before and approved by a resolution of each House of Parliament in accordance with section 143(9D)(b) of that Act.

**Citation, commencement and extent**

**1.**—(1) These Regulations may be cited as the Non-Domestic Rating (Rates Retention: Miscellaneous Amendments) Regulations 2024.

(2) These Regulations come into force on the day after the day on which they are made.

(3) These Regulations extend to England and Wales.

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

**2.**—(1) The Non-Domestic Rating (Rates Retention) Regulations 2013(c) are amended as follows.

(2) In regulation 2(1)—

(a) in the definition of “small business non-domestic rating multiplier”, for “determined under Part 1 of” substitute “calculated by the Secretary of State under”;

(b) in the appropriate places, insert the following definitions—

---

(a) 1988 c. 41. Schedule 7B was inserted by section 1 of, and Schedule 1 to, the Local Government Finance Act 2012 (c. 17).

(b) Subsection (9D) was inserted in section 143 by section 1 of the Local Government Finance Act 2012.

(c) S.I. 2013/452; relevant amending instruments are S.I. 2016/1268, 2017/496, 2018/463, 2019/709 and 2023/268.

““Hartlepool MDC Order” means the Hartlepool Development Corporation (Functions) Order 2023(a);”;

““Middlesbrough MDC Order” means the Middlesbrough Development Corporation (Functions) Order 2023(b);”;

““non-domestic rating multiplier” in relation to a year means the non-domestic rating multiplier for the year calculated by the Secretary of State under Schedule 7 to the 1988 Act;”;

““small business hereditament” means a hereditament for which on 1st April 2023 a rateable value of less than £51,000 is shown on a local non-domestic rating list;”;

““standard hereditament” means a hereditament for which on 1st April 2023 a rateable value greater than £50,999 is shown on a local non-domestic rating list.”.

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

(a) after paragraph (2), insert—

“(2A) Where a billing authority has received an MDC payment for the year, it must make a payment for the year to each of its relevant precepting authorities of the amount that is that authority’s share of the MDC payment.”;

(b) in paragraph (4), for “payment” substitute “payments”;

(c) after paragraph (4), insert—

“(5) In this regulation, an “MDC payment” means a payment from a Mayoral development corporation(c) made in accordance with Part 4 of the Middlesbrough MDC Order or Part 4 of the Hartlepool MDC Order.”.

(4) After regulation 12 (reconciliation of amounts where authority has failed to act diligently), insert—

#### **“Reconciliation of MDC payments**

**12A.**—(1) This regulation applies to an authority in relation to which there is a deficit or a surplus.

(2) Any deficit or surplus shall belong to or be borne by the billing authority and any relevant precepting authorities in accordance with the shares set out in regulation 5.

(3) A relevant precepting authority must pay its share of a surplus to the billing authority.

(4) A billing authority must pay to the relevant precepting authority that authority’s share of the deficit.

(5) Any payments under this regulation must be made before the end of the period of 28 days beginning with the certification date.

(6) In this regulation—

“certification date” means the date on which the billing authority’s certified non-domestic rating income for the relevant year is certified under regulation 9;

“deficit” and “surplus” have the meanings given in article 2 of the Middlesbrough MDC Order or article 2 of the Hartlepool MDC Order (as the case may be).”.

(5) In paragraph 1(2) of Schedule 1 (non-domestic rating income)—

(a) in paragraph (a), for “Part 1” substitute “Part A1(d)”;

(b) after paragraph (b)(ii), insert—

---

(a) S.I. 2023/446.

(b) S.I. 2023/447.

(c) A Mayoral development corporation is a corporation established under section 198 of the Localism Act 2011 (c. 20).

(d) Part A1 was inserted into the Local Government Finance Act 1988 by section 15 of the Non-Domestic Rating Act 2023 (c. 53).

“(iia) for a financial year beginning on or after 1st April 2024 is determined by the formula—

$$X1 \times \frac{D \times B2 + E \times C2}{D \times B1 + E \times C1}$$

where—

X1 is the value of X for the preceding year;

B2 is the small business non-domestic rating multiplier for the relevant year;

B1 is the small business non-domestic rating multiplier for the preceding year;

C2 is the non-domestic rating multiplier for the relevant year;

C1 is the non-domestic rating multiplier for the preceding year;

D is the sum of the total rateable value of all small business hereditaments shown in the authority’s list on 1st April 2023;

E is the sum of the total rateable value of standard hereditaments shown in the authority’s list on 1st April 2023;”.

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

**3.—**(1) The Non-Domestic Rating (Levy and Safety Net) Regulations 2013(a) are amended as follows.

(2) In regulation 2(1) (interpretation)—

(a) in the definition of “business rates baseline”—

(i) in sub-paragraph (c), in the second place it occurs, omit “and” ;

(ii) in sub-paragraph (d), for “a year commencing on or after 1st April 2021” substitute “the year commencing on 1st April 2021 or 2022”;

(iii) after sub-paragraph (d), insert—

“(e) for the year commencing on 1st April 2023, the amount specified with respect to an authority by regulation 5 and Schedule 7;”;

(b) in the definition of “small business non-domestic rating multiplier”, for “determined under Part 1 of” substitute “calculated by the Secretary of State under”;

(c) in the appropriate places, insert the following definitions—

““non-domestic rating multiplier” in relation to a year means the non-domestic rating multiplier for the year calculated by the Secretary of State under Schedule 7 to the 1988 Act;”;

““small business hereditament” means a hereditament for which on 1st April 2023 a rateable value of less than £51,000 is shown on a local non-domestic rating list;”;

““standard hereditament” means a hereditament for which on 1st April 2023 a rateable value greater than £50,999 is shown on a local non-domestic rating list.”.

(3) In regulation 4(1) (meaning of retained rates income for purposes of levy and safety net calculations), after “Schedule 1B”, insert “, Schedule 6A”.

(4) In regulation 5 (business rates baseline and baseline funding level)—

(a) after paragraph (1C), insert—

“(1D) For the year commencing on 1st April 2023, the business rates baseline of an authority listed in column A of the table in Schedule 7 is the amount specified with respect to that authority in column D of that table.”;

(b) in paragraph (3)—

---

(a) S.I. 2013/737, amended by S.I. 2014/822, 2015/617, 2015/2039, 2017/496, 2018/463, 2019/709, 2020/1357, 2022/189 and 2023/268.

- (i) in sub-paragraph (a), for the words from “and the years” to “(b),” substitute “, 1st April 2018, 1st April 2019, 1st April 2020, 1st April 2021 and 1st April 2022”;
- (ii) in sub-paragraph (b)—
  - (aa) in the definition of A, for “year immediately preceding the relevant” substitute “preceding”;
  - (bb) in the definition of B1, for “year.” substitute “year.”;
- (iii) after sub-paragraph (b), insert—
  - “(c) the years commencing on or after 1st April 2024 is the amount calculated in accordance with the formula—

$$A \times \frac{D \times B2 + E \times C2}{D \times B1 + E \times C1}$$

where—

- A is the baseline funding level for the preceding year;
- B2 is the small business non-domestic rating multiplier for the relevant year;
- B1 is the small business non-domestic rating multiplier for the preceding year;
- C2 is the non-domestic rating multiplier for the relevant year;
- C1 is the non-domestic rating multiplier for the preceding year;
- D is—
  - (i) in the case of a billing authority, the sum of the total rateable value of all small business hereditaments shown in the authority’s list on 1st April 2023;
  - (ii) in the case of a major precepting authority, the sum of the total rateable value of all small business hereditaments shown on 1st April 2023 in the lists of all billing authorities in relation to that authority;
- E is—
  - (i) in the case of a billing authority, the sum of the total rateable value of standard hereditaments shown in the authority’s list on 1st April 2023;
  - (ii) in the case of a major precepting authority, the sum of the total rateable value of all standard hereditaments shown on 1st April 2023 in the lists of all billing authorities in relation to that authority on 1st April 2023.”;

- (c) in paragraph 4(a)—
  - (i) in paragraph (ii), omit “and”;
  - (ii) after paragraph (ii), insert—
    - “(iii) for the year commencing on 1st April 2023, is to be the sum of the individual business rates baselines of the authorities that comprise the pool for the year commencing on 1st April 2023; and”.
- (5) In regulation 6 (individual levy rates and safety net thresholds)—
  - (a) in paragraph (2B), in the definitions of E and F, for “1st April 2017” substitute “the day on which the current lists were compiled”;
  - (b) in paragraph (2F)—
    - (i) omit “or after”;
    - (ii) after “2019” insert “, 1st April 2020, 1st April 2021 or 1st April 2022”;
  - (c) in paragraph (2I), for the words from “or after” to “that table” substitute “1st April 2021 or 1st April 2022”;
  - (d) after paragraph (3), insert—
    - “(4) In this regulation, “current lists” means the local non-domestic rating lists compiled in accordance with section 41(1) of the 1988 Act and in force for the relevant year.”.

(6) In Schedule 1 (calculation of retained rates income)—

(a) in paragraph 1(1) (calculation for billing authorities)—

(i) for the formula which appears immediately after the opening words substitute—

$$.. K(L + N - M - O + S + T + U + V + W + Y + Z) + Z1 + (P - Q) ..$$

(ii) in the definition of P—

(aa) in paragraph (a), for “or (h)” substitute “, (h) or (i)”;

(bb) for paragraph (h) substitute—

“(h) for the relevant year beginning on 1st April 2023, the amount specified for the authority in column B of the table in Schedule 7;

(i) for the relevant year beginning on 1st April 2024, the amount calculated for that authority in accordance with the formula—

$$A \times \frac{D \times B2 + E \times C2}{D \times B1 + E \times C1}$$

where—

A is P for the preceding year;

B2 is the small business non-domestic rating multiplier for the relevant year;

B1 is the small business non-domestic rating multiplier for the preceding year;

C2 is the non-domestic rating multiplier for the relevant year;

C1 is the non-domestic rating multiplier for the preceding year;

D is the sum of the total rateable value of all small business hereditaments shown in the authority’s list on 1st April 2023;

E is the sum of the total rateable value of standard hereditaments shown in the authority’s list on 1st April 2023;”;

(iii) in the definition of Q—

(aa) in paragraph (a), for “or (h)” substitute “, (h) or (i)”;

(bb) for paragraph (h) substitute—

“(h) for the relevant year beginning on 1st April 2023, the amount specified for the authority in column C of the table in Schedule 7;

(i) for the relevant year beginning on 1st April 2024, the amount calculated for that authority in accordance with the formula—

$$A \times \frac{D \times B2 + E \times C2}{D \times B1 + E \times C1}$$

where—

A is Q for the preceding year;

B2 is the small business non-domestic rating multiplier for the relevant year;

B1 is the small business non-domestic rating multiplier for the preceding year;

C2 is the non-domestic rating multiplier for the relevant year;

C1 is the non-domestic rating multiplier for the preceding year;

D is the sum of the total rateable value of all small business hereditaments shown in the authority’s list on 1st April 2023;

E is the sum of the total rateable value of standard hereditaments shown in the authority’s list on 1st April 2023;”;

(iv) in the definition of U, omit “and”;

(v) after the definition of U, insert—

“V is—

- (a) for the years commencing on or after 1st April 2024, the amount calculated in accordance with sub-paragraph (4E);
- (b) for any other year, zero;

W is—

- (a) for the years commencing on or after 1st April 2024, the amount calculated in accordance with sub-paragraph (4F);
- (b) for any other year, zero;”;

(vi) in the definition of Y, in paragraph (d), for “that table.” substitute “that table;”;

(vii) after the definition of Y, insert—

“Z is—

- (a) for the years commencing on or after 1st April 2024, the amount calculated in accordance with sub-paragraph (4G);
- (b) for any other year, zero;

Z1 is—

- (a) for the year beginning on 1st April 2022, the amount specified for the authority in column B of Schedule 6A;
- (b) for a year beginning on or after 1st April 2023, the amount specified for the authority in column E of Schedule 7;
- (c) for any other year, zero.”;

(b) after paragraph 1(4D), insert—

“(4E) The amount calculated in accordance with this sub-paragraph is the amount which is the difference between—

- (a) (i) the total of the amounts credited to the billing authority’s collection fund income and expenditure account in the relevant year in accordance with proper practices in respect of non-domestic rates payable under sections 43 and 45 of the 1988 Act in respect of—
  - (aa) a day in that year, and
  - (bb) a day in a previous year where the amount was not credited in a previous year; less
- (ii) the total of the amounts charged to the billing authority’s collection fund income and expenditure account in the relevant year in accordance with proper practices in respect of non-domestic rates payable under sections 43 and 45 of the 1988 Act in respect of—
  - (aa) a day in that year, and
  - (bb) a day in a previous year where the amount was not charged in a previous year; and

(b) the amount that would have been calculated under paragraph (a) if for paragraph 10(2) of Schedule 4ZA to the 1988 Act (a) there were substituted—

“(2) “A” is the rateable value shown for the day under section 42(4) as regards the hereditament.”.

(4F) The amount calculated in accordance with this sub-paragraph is 50% of the amount which is the difference between—

- (a) (i) the total of the amounts credited to the billing authority’s collection fund income and expenditure account in the relevant year in accordance with

---

(a) Schedule 4ZA was inserted by section 1 of the Non-Domestic Rating Act 2023 (c. 53).

proper practices in respect of non-domestic rates payable under sections 43 and 45 of the 1988 Act in respect of—

- (aa) a day in that year, and
- (bb) a day in a previous year where the amount was not credited in a previous year; less

(ii) the total of the amounts charged to the billing authority's collection fund income and expenditure account in the relevant year in accordance with proper practices in respect of non-domestic rates payable under sections 43 and 45 of the 1988 Act in respect of—

- (aa) a day in that year, and
- (bb) a day in a previous year where the amount was not charged in a previous year; and

(b) the amount that would have been calculated under paragraph (a) if paragraph 8 of Schedule 4ZA to the 1988 Act (rural rate relief) were omitted.

(4G) The amount calculated in accordance with this sub-paragraph is the amount which is the difference between—

(a) (i) the total of the amounts credited to the billing authority's collection fund income and expenditure account in the relevant year in accordance with proper practices in respect of non-domestic rates payable under sections 43 and 45 of the 1988 Act in respect of—

- (aa) a day in that year, and
- (bb) a day in a previous year where the amount was not credited in a previous year; less

(ii) the total of the amounts charged to the billing authority's collection fund income and expenditure account in the relevant year in accordance with proper practices in respect of non-domestic rates payable under sections 43 and 45 of the 1988 Act in respect of—

- (aa) a day in that year, and
- (bb) a day in a previous year where the amount was not charged in a previous year; and

(b) the amount that would have been calculated under paragraph (a) if paragraph 6 of Schedule 4ZA to the 1988 Act (heat networks rate relief) were omitted.”;

(c) in paragraph 2 (calculation for major precepting authorities)—

(i) for the formula which appears immediately after the opening words substitute—

$$.. S(R + U + V + Z + W + Y) + Z1 + (P - Q)..$$

(ii) in the definition of S, in paragraph (iia), for “or after 1st April 2017” substitute “1st April 2017, 1st April 2018, 1st April 2019, 1st April 2020 or 1st April 2021”;

(iii) in the definition of P—

- (aa) in paragraph (a), for “or (d)” substitute “, (d), (e) or (f)”;
- (bb) after paragraph (d), insert—

“(e) for the relevant year beginning on 1st April 2023, the amount specified for the authority in column B of the table in Schedule 7;

(f) for the relevant year beginning on 1st April 2024, the amount calculated for that authority in accordance with the formula—

$$A \times \frac{D \times B2 + E \times C2}{D \times B1 + E \times C1}$$

where—

A is P for the preceding year;  
 B2 is the small business non-domestic rating multiplier for the relevant year;  
 B1 is the small business non-domestic rating multiplier for the preceding year;  
 C2 is the non-domestic rating multiplier for the relevant year;  
 C1 is the non-domestic rating multiplier for the preceding year;  
 D is the sum of the total rateable value of all small business hereditaments shown in the lists of all billing authorities in relation to the authority on 1st April 2023;  
 E is the sum of the total rateable value of standard hereditaments shown in the lists of all billing authorities in relation to the authority on 1st April 2023;”;

- (iv) in the definition of Q—
- (aa) in paragraph (a), for “or (d)” substitute “, (d), (e) or (f)”;
  - (bb) after paragraph (d), insert—
- “(e) for the relevant year beginning on 1st April 2023, the amount specified for the authority in column C of the table in Schedule 7;
- (f) for the relevant year beginning on 1st April 2024, the amount calculated for that authority in accordance with the formula—

$$A \times \frac{D \times B2 + E \times C2}{D \times B1 + E \times C1}$$

where—

A is Q for the preceding year;  
 B2 is the small business non-domestic rating multiplier for the relevant year;  
 B1 is the small business non-domestic rating multiplier for the preceding year;  
 C2 is the non-domestic rating multiplier for the relevant year;  
 C1 is the non-domestic rating multiplier for the preceding year;  
 D is the sum of the total rateable value of all small business hereditaments shown in the lists of all billing authorities in relation to the authority on 1st April 2023;  
 E is the sum of the total rateable value of standard hereditaments shown in the lists of all billing authorities in relation to the authority on 1st April 2023;”;

- (v) in the definition of W, after paragraph (d), insert—
- “(e) for the relevant year beginning on 1st April 2024, the sum of the amounts of relief awarded under section 47 of the 1988 Act by all the billing authorities required to make payments to the major precepting authority for the relevant year under Part 4 of Schedule 7B to the 1988 Act, where the relief has been awarded in accordance with the following guidance issued by the Secretary of State—
- (i) “Business Rates Relief: 2023 Supporting Small Business Relief, local authority guidance” published on 21 December 2022(a), or
  - (ii) “Business Rates Relief: 2024/25 Retail, Hospitality and Leisure Scheme” published on 15 December 2023(b);”;
- (vi) in the definition of Y, after “S” insert “, V, W and Z”;
- (vii) in the definition of Z, for “1988 Act.” substitute “1988 Act;”;
- (viii) after the definition of Z, insert—

---

(a) <https://www.gov.uk/government/publications/business-rates-relief-2023-supporting-small-business-relief-local-authority-guidance/business-rates-relief-2023-supporting-small-business-relief-local-authority-guidance>. See also the Explanatory Note.

(b) <https://www.gov.uk/guidance/business-rates-relief-202425-retail-hospitality-and-leisure-scheme#:~:text=5-,%20The%202024%2F25%20Retail%2C%20Hospitality%20and%20Leisure%20Business%20Rates%20Relief,%20of%20C2%A3110%2C000%20per%20business>. See also the Explanatory Note.



“Z1 is—

- (a) for the year beginning on 1st April 2022, the amount specified for the authority in column B of Schedule 6A;
- (b) for a year beginning on or after 1st April 2023, the amount specified for the authority in column E of Schedule 7.”.

(7) After Schedule 6 (table of authorities, business rates baselines, baseline funding levels and values of A and Y), insert Schedule 6A which is set out in Schedule 1 to these Regulations.

(8) For Schedule 7 (table of authorities, values for P and Q) substitute the Schedule set out in Schedule 2 to these Regulations.

Signed by authority of the Secretary of State for Levelling Up, Housing and Communities

*Name*  
Parliamentary Under Secretary of State  
Department for Levelling Up, Housing and Communities

Date

## SCHEDULE 1

Regulation 3(7)

### “SCHEDULE 6A Regulation 4 and Schedule 1

#### Table of Authorities, Value of Z1 for the year commencing on 1st April 2022

<i>Column A</i>	<i>Column B</i>
<i>The council for the local government area of—</i>	<i>Value of Z1 for the year commencing on 1st April 2022 (£)</i>
Adur	10,249
Amber Valley	18,636
Arun	21,850
Ashfield	22,343
Ashford	30,511
Avon Combined Fire Authority	6,845
Babergh	14,868
Barking and Dagenham	25,046
Barnet	48,492
Barnsley	39,624
Basildon	40,923
Basingstoke and Deane	39,168
Bassetlaw	24,815
Bath and North East Somerset	95,829
Bedford	48,386
Bedfordshire Combined Fire Authority	3,199
Berkshire Combined Fire Authority	6,977
Bexley	31,611
Birmingham	620,403
Blaby	25,583
Blackburn with Darwen	32,517
Blackpool	33,884
Bolsover	14,751
Bolton	128,211

Boston	11,774
Bournemouth, Christchurch and Poole	99,455
Bracknell Forest	36,599
Bradford	102,590
Braintree	25,461
Breckland	20,372
Brent	52,465
Brentwood	14,784
Brighton and Hove	82,917
Bristol	278,503
Broadland	17,796
Bromley	39,621
Bromsgrove	15,675
Broxbourne	19,856
Broxtowe	15,901
Buckinghamshire	126,234
Buckinghamshire Combined Fire Authority	4,959
Burnley	16,917
Bury	71,130
Calderdale	43,269
Cambridge	69,074
Cambridgeshire	40,850
Cambridgeshire Combined Fire Authority	5,889
Camden	256,102
Cannock Chase	20,357
Canterbury	33,015
Castle Point	9,318
Central Bedfordshire	64,505
Charnwood	29,637
Chelmsford	42,895
Cheltenham	30,047
Cherwell	52,591
Cheshire Combined Fire Authority	6,148
Cheshire East	96,448
Cheshire West and Chester	104,297
Chesterfield	22,545
Chichester	28,285
Chorley	15,043
City of London	425,665
Cleveland Combined Fire Authority	2,599
Colchester	36,443
Cornwall	272,159
Cotswold	20,225
Coventry	172,767
Crawley	57,740
Croydon	50,580
Cumberland	74,052
Cumbria Fire Authority	2,833
Dacorum	34,605
Darlington	23,774
Dartford	46,930
Derby	61,530
Derbyshire	28,200

Derbyshire Combined Fire Authority	4,389
Derbyshire Dales	13,134
Devon	34,175
Devon and Somerset Combined Fire Authority	8,147
Doncaster	70,040
Dorset	79,203
Dorset and Wiltshire Fire and Rescue Authority	7,307
Dover	24,346
Dudley	126,273
Durham	88,141
Durham Combined Fire Authority	2,284
Ealing	61,716
East Cambridgeshire	13,390
East Devon	23,889
East Hampshire	19,218
East Hertfordshire	25,939
East Lindsey	24,196
East Riding of Yorkshire	71,887
East Staffordshire	31,377
East Suffolk	53,007
East Sussex	18,896
East Sussex Combined Fire Authority	3,792
Eastbourne	20,462
Eastleigh	29,683
Elmbridge	33,447
Enfield	46,237
Epping Forest	21,452
Epsom and Ewell	14,082
Erewash	14,728
Essex	62,385
Essex PCC-Fire	9,222
Exeter	41,358
Fareham	22,662
Fenland	14,959
Folkestone and Hythe	16,285
Forest of Dean	9,174
Fylde	14,482
Gateshead	58,281
Gedling	13,647
Gloucester	28,771
Gloucestershire	31,577
Gosport	9,601
Gravesham	14,801
Great Yarmouth	17,686
Greater London Authority	4,048,432
Greater Manchester Combined Authority	15,332
Greenwich	40,974
Guildford	45,968
Hackney	67,899
Halton	70,587
Hammersmith and Fulham	94,727
Hampshire	64,054
Hampshire and Isle of Wight Fire and Rescue	10,349

Authority	
Harborough	26,607
Haringey	30,866
Harlow	23,524
Harrow	22,319
Hart	15,638
Hartlepool	21,677
Hastings	13,569
Havant	18,723
Havering	33,517
Hereford and Worcester Combined Fire Authority	3,514
Herefordshire	36,989
Hertfordshire	66,650
Hertsmere	26,384
High Peak	16,050
Hillingdon	132,669
Hinckley and Bosworth	20,618
Horsham	25,742
Hounslow	73,290
Humberside Combined Fire Authority	4,711
Huntingdonshire	33,979
Hyndburn	13,150
Ipswich	30,357
Isle of Wight	30,440
Isles of Scilly	1,317
Islington	118,665
Kensington and Chelsea	126,374
Kent	75,118
Kent Combined Fire Authority	9,608
King's Lynn and West Norfolk	27,563
Kingston upon Hull	61,984
Kingston upon Thames	33,529
Kirklees	76,848
Knowsley	58,691
Lambeth	72,306
Lancashire	47,503
Lancashire Combined Fire Authority	6,633
Lancaster	35,600
Leeds	248,827
Leicester	81,037
Leicestershire	35,674
Leicestershire Combined Fire Authority	5,801
Lewes	15,919
Lewisham	27,097
Lichfield	20,016
Lincoln	24,826
Lincolnshire	31,767
Liverpool	294,183
Luton	43,852
Maidstone	33,175
Maldon	9,060
Malvern Hills	10,653
Manchester	492,717

Mansfield	16,720
Medway	61,834
Melton	8,837
Merseyside Fire and CD Authority	6,327
Merton	34,518
Mid Devon	10,470
Mid Suffolk	15,551
Mid Sussex	27,877
Middlesbrough	27,475
Milton Keynes	116,733
Mole Valley	22,383
New Forest	38,236
Newark and Sherwood	23,786
Newcastle upon Tyne	97,309
Newcastle-under-Lyme	20,141
Newham	68,582
Norfolk	41,399
North Devon	20,893
North East Derbyshire	10,565
North East Lincolnshire	41,373
North Hertfordshire	22,724
North Kesteven	16,771
North Lincolnshire	55,601
North Norfolk	18,994
North Northamptonshire	91,962
North Somerset	44,755
North Tyneside	40,970
North Warwickshire	27,456
North West Leicestershire	39,644
North Yorkshire	157,705
North Yorkshire PCC-FRA	4,624
Northamptonshire PCC-FRA	4,376
Northumberland	66,402
Norwich	43,015
Nottingham	93,650
Nottinghamshire	30,071
Nottinghamshire Combined Fire Authority	5,252
Nuneaton and Bedworth	19,424
Oadby and Wigston	7,624
Oldham	84,469
Oxford	61,532
Oxfordshire	49,584
Pendle	11,640
Peterborough	66,146
Plymouth	62,361
Portsmouth	57,372
Preston	33,118
Reading	83,729
Redbridge	25,221
Redcar and Cleveland	26,368
Redditch	18,223
Reigate and Banstead	28,592
Ribble Valley	9,717

Richmond upon Thames	36,455
Rochdale	94,921
Rochford	10,746
Rossendale	8,061
Rother	12,564
Rotherham	52,086
Rugby	28,762
Runnymede	29,595
Rushcliffe	16,436
Rushmoor	26,061
Rutland	9,013
Salford	135,442
Sandwell	142,345
Sefton	99,304
Sevenoaks	21,150
Sheffield	145,752
Shropshire	64,079
Shropshire Combined Fire Authority	2,300
Slough	61,790
Solihull	147,500
Somerset	124,838
South Cambridgeshire	50,152
South Derbyshire	14,924
South Gloucestershire	183,232
South Hams	19,684
South Holland	13,641
South Kesteven	24,817
South Norfolk	20,168
South Oxfordshire	26,754
South Ribble	20,005
South Staffordshire	15,797
South Tyneside	21,053
South Yorkshire Fire and CD Authority	6,276
Southampton	70,552
Southend-on-Sea	32,467
Southwark	125,935
Spelthorne	25,053
St Albans	32,969
St. Helens	72,874
Stafford	27,135
Staffordshire	37,266
Staffordshire Moorlands	12,569
Staffordshire PCC-FRA	5,435
Stevenage	23,748
Stockport	120,355
Stockton-on-Tees	51,812
Stoke-on-Trent	63,428
Stratford-on-Avon	33,380
Stroud	18,468
Suffolk	38,769
Sunderland	61,494
Surrey	69,834
Surrey Heath	18,762

Sutton	24,441
Swale	30,350
Swindon	72,244
Tameside	81,780
Tamworth	18,232
Tandridge	13,036
Teignbridge	19,147
Telford and Wrekin	48,597
Tendring	17,861
Test Valley	30,847
Tewkesbury	19,622
Thanet	22,217
Three Rivers	16,214
Thurrock	79,772
Tonbridge and Malling	31,069
Torbay	25,922
Torridge	9,134
Tower Hamlets	168,526
Trafford	195,013
Tunbridge Wells	30,011
Tyne and Wear Fire and CD Authority	5,696
Uttlesford	24,798
Vale of White Horse	34,680
Wakefield	90,865
Walsall	98,684
Waltham Forest	27,875
Wandsworth	51,737
Warrington	65,548
Warwick	38,869
Warwickshire	36,973
Watford	31,738
Waverley	22,970
Wealden	21,467
Welwyn Hatfield	32,424
West Berkshire	55,982
West Devon	7,314
West Lancashire	17,931
West Lindsey	11,044
West Midlands Fire Authority	14,301
West Northamptonshire	122,476
West of England Combined Authority	29,658
West Oxfordshire	22,778
West Suffolk	41,293
West Sussex	47,213
West Yorkshire Fire and CD Authority	11,478
Westminster	807,452
Westmorland and Furness	64,763
Wigan	113,856
Wiltshire	107,163
Winchester	34,844
Windsor and Maidenhead	55,526
Wirral	101,304
Woking	25,448

Wokingham	48,260
Wolverhampton	107,842
Worcester	23,439
Worcestershire	24,833
Worthing	17,110
Wychavon	25,812
Wyre	15,461
Wyre Forest	16,567
York	68,855”

## SCHEDULE 2

Regulation 3(8)

### “SCHEDULE 7 Regulations 4, 5 and Schedule 1

#### Table of Authorities, Values for the year commencing on 1st April 2023

<i>Column A</i>	<i>Column B</i>	<i>Column C</i>	<i>Column D</i>	<i>Column E</i>
<i>The council for the local government area of—</i>	<i>Value of P for the year commencing on 1st April 2023 (£)</i>	<i>Value of Q for the year commencing on 1st April 2023 (£)</i>	<i>Business rates baseline for the year commencing on 1st April 2023 (£)</i>	<i>Value of Z1 for the year commencing on 1st April 2023 (£)</i>
Adur		5,886,196	7,719,480	10,911
Amber Valley		10,360,545	13,703,470	19,421
Arun		9,726,719	13,532,700	21,982
Ashfield		11,284,697	15,315,304	23,297
Ashford		16,320,213	19,305,528	29,925
Avon Combined Fire Authority	6,271,165		5,044,356	6,938
Babergh		7,819,032	10,037,763	15,150
Barking and Dagenham	36,759,775		23,098,271	28,955
Barnet	21,862,867		39,065,817	46,240
Barnsley	32,379,468		26,685,783	41,197
Basildon		28,170,558	34,085,389	43,825
Basingstoke and Deane		30,382,022	33,548,418	41,244
Bassetlaw		13,704,366	17,912,390	25,093
Bath and North East Somerset		10,097,415	34,672,574	93,998
Bedford		1,734,493	35,076,509	53,030
Bedfordshire Combined Fire Authority	3,684,977		2,479,349	3,568
Berkshire Combined Fire Authority	1,854,560		5,539,339	7,306
Bexley	14,290,871		23,732,548	35,109
Birmingham	157,052,169		214,565,283	629,024
Blaby		13,961,526	16,275,225	24,061
Blackburn with	25,217,750		21,016,187	32,904



Darwen				
Blackpool	27,212,957		22,901,451	30,681
Bolsover		6,751,926	9,787,847	15,376
Bolton	27,224,353		43,484,602	127,648
Boston		5,200,540	8,004,669	11,543
Bournemouth, Christchurch and Poole		21,229,964	78,183,093	101,737
Bracknell Forest		4,254,234	21,716,018	36,652
Bradford	75,668,497		68,800,405	98,654
Braintree		16,367,850	19,985,267	28,238
Breckland		9,871,557	13,979,140	21,583
Brent	50,245,858		41,380,259	57,902
Brentwood		10,941,769	12,663,102	15,082
Brighton and Hove	1,580,128		59,768,041	80,375
Bristol		8,215,098	114,030,729	288,324
Broadland		9,659,443	12,642,601	18,199
Bromley	10,963,461		28,949,681	38,222
Bromsgrove		9,396,054	11,207,573	16,613
Broxbourne		15,650,123	18,092,341	22,172
Broxtowe		7,946,720	10,952,626	15,295
Buckinghamshire		44,108,583	100,580,958	138,870
Buckinghamshire Combined Fire Authority	1,519,073		3,819,084	5,406
Burnley		6,621,251	11,045,332	17,408
Bury	11,692,014		25,664,456	69,366
Calderdale	13,947,565		29,861,238	43,111
Cambridge		40,338,554	44,770,194	71,611
Cambridgeshire	39,120,547		28,719,234	44,279
Cambridgeshire Combined Fire Authority	2,163,938		4,180,445	6,319
Camden		91,475,234	186,385,439	242,778
Cannock Chase		9,872,345	13,031,884	20,057
Canterbury		17,106,588	21,969,348	32,008
Castle Point		4,236,703	6,584,633	9,521
Central Bedfordshire		15,270,360	48,647,424	74,092
Charnwood		16,017,112	20,470,517	29,592
Chelmsford		29,285,318	32,820,993	43,546
Cheltenham		20,896,337	23,844,113	31,135
Cherwell		32,835,446	36,797,195	54,366
Cheshire Combined Fire Authority	5,302,260		4,521,211	6,158
Cheshire East		27,641,751	71,769,947	97,691
Cheshire West and Chester		18,669,037	73,603,382	101,156
Chesterfield		11,643,228	15,142,992	21,935
Chichester		18,101,252	20,437,427	27,931
Chorley		7,560,591	10,611,701	15,910
City of London		269,684,647	286,982,441	404,543
Cleveland Combined Fire Authority	7,750,977		1,964,569	2,554

Colchester		20,347,877	24,836,708	36,040
Cornwall	28,729,088		87,603,051	270,932
Cotswold		12,908,167	14,856,773	21,310
Coventry	21,664,173		62,224,956	175,383
Crawley		46,978,255	50,757,507	61,186
Croydon	36,170,303		40,644,817	50,717
Cumberland	11,476,705		51,461,223	72,393
Cumbria Fire Authority	3,923,065		1,937,235	2,774
Dacorum		29,333,958	32,464,001	41,245
Darlington	8,101,244		15,662,817	22,978
Dartford		27,399,900	30,217,442	42,185
Derby	18,705,295		41,175,198	59,130
Derbyshire	97,996,439		19,102,126	28,400
Derbyshire Combined Fire Authority	6,356,900		2,962,435	4,362
Derbyshire Dales		6,567,836	8,305,627	12,622
Devon	83,441,759		23,050,422	34,403
Devon and Somerset Combined Fire Authority	10,887,414		5,638,643	8,174
Doncaster	34,170,637		45,053,771	72,405
Dorset		12,414,448	58,384,275	81,371
Dorset and Wiltshire Fire and Rescue Authority	5,327,867		5,517,203	7,557
Dover		15,277,266	19,120,931	26,820
Dudley	24,864,847		46,589,267	122,367
Durham	75,762,939		56,302,040	86,229
Durham Combined Fire Authority	5,919,966		1,469,557	2,229
Ealing	25,182,620		54,807,788	69,433
East Cambridgeshire		6,409,166	8,967,553	14,461
East Devon		11,520,099	14,287,232	24,786
East Hampshire		12,658,493	14,625,155	20,400
East Hertfordshire		18,913,687	21,736,012	29,142
East Lindsey		7,816,937	14,198,149	24,332
East Riding of Yorkshire	13,013,238		42,207,857	73,455
East Staffordshire		20,557,717	23,876,745	32,291
East Suffolk		23,707,532	30,891,652	53,761
East Sussex	64,906,050		12,967,419	19,003
East Sussex Combined Fire Authority	5,394,619		2,659,500	3,752
Eastbourne		10,438,349	14,227,207	18,889
Eastleigh		21,907,335	24,587,631	30,523
Elmbridge		23,782,103	26,197,570	33,555
Enfield	36,488,357		40,451,132	51,462
Epping Forest		12,526,708	15,981,605	22,871
Epsom and Ewell		8,924,993	10,397,842	13,497
Erewash		6,601,406	10,049,921	14,308
Essex	135,311,977		47,934,364	65,353

Essex PCC-Fire	10,091,986		7,045,400	9,594
Exeter		25,257,946	29,542,532	40,054
Fareham		16,832,266	18,833,051	23,665
Fenland		7,243,731	11,084,141	15,904
Folkestone and Hythe		6,754,369	10,626,598	16,378
Forest of Dean		3,759,963	6,449,140	10,558
Fylde		8,509,760	10,517,510	14,328
Gateshead	21,214,218		39,443,144	52,710
Gedling		6,278,935	9,470,506	13,662
Gloucester		17,351,704	21,194,857	29,183
Gloucestershire	54,680,777		23,923,823	33,633
Gosport		4,175,844	6,774,515	10,310
Gravesham		7,222,256	10,298,018	15,713
Great Yarmouth		8,579,518	12,563,925	17,096
Greater London Authority		539,739,302	1,660,198,032	3,904,092
Greater Manchester Combined Authority	22,094,279		11,141,165	15,534
Greenwich	62,268,197		24,342,770	41,756
Guildford		32,512,491	35,550,611	45,623
Hackney	69,606,598		45,584,885	73,545
Halton	11,920,046		25,534,850	74,044
Hammersmith and Fulham		11,955,703	76,126,357	86,771
Hampshire	73,545,243		51,208,635	67,894
Hampshire and Isle of Wight Fire and Rescue Authority	8,991,437		8,039,931	10,758
Harborough		16,894,676	18,731,509	29,220
Haringey	59,735,597		25,321,860	32,898
Harlow		17,247,160	20,482,035	24,341
Harrow	23,238,520		17,921,732	22,614
Hart		12,656,473	14,090,245	16,342
Hartlepool	11,965,752		17,591,380	20,112
Hastings		6,016,303	9,978,755	13,489
Havant		10,167,199	13,640,307	18,586
Havering	8,734,605		27,116,301	34,870
Hereford and Worcester Combined Fire Authority	3,399,494		2,501,048	3,609
Herefordshire	9,032,291		24,830,058	37,526
Hertfordshire	67,513,722		61,191,519	78,442
Hertsmere		24,370,395	27,195,056	36,647
High Peak		8,834,577	11,290,896	16,199
Hillingdon		53,137,410	102,125,760	129,970
Hinckley and Bosworth		11,399,777	14,095,807	22,240
Horsham		16,953,004	19,081,935	27,217
Hounslow		9,182,825	60,328,979	76,838
Humberside Combined Fire Authority	10,159,145		3,103,092	4,627

Huntingdonshire		21,393,288	26,148,399	36,500
Hyndburn		4,838,969	8,574,430	13,891
Ipswich		17,355,884	21,876,173	29,406
Isle of Wight	12,209,734		19,867,511	29,806
Isles of Scilly	668,255		941,466	1,222
Islington	9,705,220		78,738,965	108,052
Kensington and Chelsea		40,448,831	95,151,690	104,011
Kent	140,865,025		54,064,457	76,944
Kent Combined Fire Authority	8,497,089		6,963,746	9,843
King's Lynn and West Norfolk		11,940,298	17,637,016	27,616
Kingston upon Hull	43,441,700		41,192,733	58,518
Kingston upon Thames		3,521,651	26,412,364	31,865
Kirklees	30,553,748		55,218,918	76,539
Knowsley	42,697,127		22,025,059	63,612
Lambeth	67,202,037		48,499,422	70,632
Lancashire	162,567,915		34,001,601	48,749
Lancashire Combined Fire Authority	11,597,168		4,671,182	6,714
Lancaster		20,435,957	26,387,400	35,046
Leeds		10,125,661	174,489,016	242,520
Leicester	50,111,026		55,007,294	78,691
Leicestershire	40,384,768		23,805,331	37,124
Leicestershire Combined Fire Authority	5,460,787		3,883,910	5,919
Lewes		8,812,198	11,138,992	16,763
Lewisham	79,696,506		19,017,622	26,910
Lichfield		12,801,214	14,997,179	20,937
Lincoln		12,135,384	16,092,307	22,644
Lincolnshire	95,087,069		20,548,047	31,117
Liverpool	82,243,755		101,075,761	284,847
Luton	12,767,238		37,791,393	47,715
Maidstone		21,618,916	25,000,735	34,517
Maldon		4,542,254	6,132,089	9,658
Malvern Hills		5,251,159	7,147,957	10,642
Manchester	5,858,726		179,598,558	499,916
Mansfield		7,145,550	11,017,234	15,694
Medway	3,159,362		46,859,100	63,381
Melton		4,582,650	5,959,963	8,901
Merseyside Fire and CD Authority	16,453,603		4,435,928	6,248
Merton	6,656,863		30,649,605	38,186
Mid Devon		4,733,116	7,029,010	11,085
Mid Suffolk		8,216,212	10,575,514	16,757
Mid Sussex		18,100,317	20,322,758	29,468
Middlesbrough	29,322,188		18,417,835	25,775
Milton Keynes		38,380,439	86,590,261	126,008
Mole Valley		17,681,155	19,015,497	22,927
New Forest		27,086,809	31,233,797	40,695

Newark and Sherwood		12,029,880	15,845,244	23,804
Newcastle upon Tyne	24,403,238		69,371,269	85,974
Newcastle-under-Lyme		10,683,225	14,559,052	21,101
Newham	73,565,403		42,076,589	72,797
Norfolk	133,043,146		27,776,514	40,803
North Devon		10,193,988	13,296,651	20,528
North East Derbyshire		3,663,058	6,569,826	10,773
North East Lincolnshire	10,964,108		30,254,418	39,816
North Hertfordshire		15,061,206	17,889,168	24,528
North Kesteven		7,182,492	10,412,733	17,544
North Lincolnshire		4,061,454	38,473,789	54,948
North Norfolk		8,263,612	11,609,532	18,892
North Northamptonshire		3,805,815	62,711,987	102,117
North Somerset	1,177,813		31,794,617	46,167
North Tyneside	20,695,372		29,413,482	41,132
North Warwickshire		20,218,840	22,212,407	32,043
North West Leicestershire		22,549,822	25,043,387	43,632
North Yorkshire		22,456,594	110,554,288	154,986
North Yorkshire PCC-FRA	3,223,952		3,161,085	4,427
Northamptonshire PCC-FRA	2,536,513		3,065,812	4,798
Northumberland	27,475,434		44,018,022	66,994
Norwich		24,435,551	30,646,164	39,266
Nottingham	35,891,794		64,300,946	88,722
Nottinghamshire	92,292,759		20,681,039	30,102
Nottinghamshire Combined Fire Authority	7,641,209		3,611,101	5,155
Nuneaton and Bedworth		10,759,535	14,589,410	20,385
Oadby and Wigston		3,704,151	5,304,139	7,351
Oldham	37,883,133		29,333,753	85,003
Oxford		30,373,064	36,867,144	60,258
Oxfordshire	40,117,301		34,531,300	51,622
Pendle		4,133,827	8,357,575	12,405
Peterborough		4,591,798	48,175,081	68,578
Plymouth	15,491,285		45,026,541	61,173
Portsmouth	6,422,055		43,914,667	59,027
Preston		17,748,093	23,515,729	31,744
Reading		32,565,789	64,409,443	87,032
Redbridge	34,035,001		21,404,837	26,766
Redcar and Cleveland	13,851,937		23,553,066	28,194
Redditch		12,422,716	14,711,666	19,080
Reigate and Banstead		20,907,588	23,382,420	29,059

Ribble Valley		5,085,433	6,490,511	10,341
Richmond upon Thames		5,233,879	28,652,466	35,992
Rochdale	30,176,440		33,477,280	101,733
Rochford		6,219,290	8,022,126	11,643
Rossendale		3,348,523	5,609,644	8,658
Rother		5,463,347	7,927,645	12,632
Rotherham	30,088,725		36,513,568	52,418
Rugby		15,369,972	17,874,681	29,922
Runnymede		21,306,465	23,229,329	30,952
Rushcliffe		9,044,874	11,518,423	16,942
Rushmoor		20,223,203	22,693,239	29,911
Rutland		1,301,533	5,922,681	9,231
Salford	29,676,916		45,673,670	147,033
Sandwell	53,400,649		52,168,424	151,293
Sefton	31,855,694		35,514,094	96,019
Sevenoaks		14,743,129	17,133,604	22,656
Sheffield	52,212,644		97,978,558	136,114
Shropshire	10,544,851		42,446,456	63,219
Shropshire Combined Fire Authority	2,478,150		1,590,060	2,283
Slough		25,431,892	56,846,538	67,881
Solihull		21,404,427	52,748,350	144,800
Somerset		2,803,967	88,224,925	126,971
South Cambridgeshire		33,893,417	36,639,638	58,319
South Derbyshire		7,507,732	10,125,981	15,587
South Gloucestershire		27,930,046	67,005,647	181,297
South Hams		11,983,368	13,983,887	19,657
South Holland		6,040,709	9,511,651	13,532
South Kesteven		13,176,978	16,983,546	23,746
South Norfolk		8,743,950	11,982,204	20,560
South Oxfordshire		18,118,441	20,820,813	27,831
South Ribble		12,223,931	14,658,188	21,591
South Staffordshire		7,203,129	9,638,830	17,233
South Tyneside	36,711,344		14,600,190	20,163
South Yorkshire Fire and CD Authority	12,056,231		4,204,767	6,166
Southampton	5,807,767		51,618,316	68,659
Southend-on-Sea	12,734,922		23,880,403	32,534
Southwark	32,531,512		87,673,653	130,254
Spelthorne		18,388,957	20,390,009	27,142
St Albans		27,900,939	30,520,489	36,925
St. Helens	22,430,254		25,519,933	74,907
Stafford		15,967,317	18,897,435	27,426
Staffordshire	78,766,515		26,212,326	38,053
Staffordshire Moorlands		5,519,932	8,240,495	12,330
Staffordshire PCC-FRA	6,213,485		3,765,247	5,487
Stevenage		18,241,286	20,909,991	26,105
Stockport	4,261,534		45,447,184	124,398

Stockton-on-Tees	3,870,693		37,283,962	51,073
Stoke-on-Trent	33,682,240		41,912,435	61,702
Stratford-on-Avon		20,202,302	22,765,160	33,080
Stroud		10,258,546	12,821,148	21,131
Suffolk	80,671,437		25,876,764	39,313
Sunderland	47,411,904		41,670,941	58,268
Surrey	63,980,293		55,449,410	71,543
Surrey Heath		14,134,283	15,761,359	19,989
Sutton	18,257,370		19,522,751	26,807
Swale		15,815,358	20,266,220	34,189
Swindon		19,526,138	53,025,057	72,843
Tameside	29,806,875		28,598,071	82,038
Tamworth		10,651,153	13,077,171	17,750
Tandridge		8,705,185	10,218,951	13,490
Teignbridge		10,063,954	13,584,751	19,861
Telford and Wrekin	4,808,211		35,381,988	48,640
Tendring		6,626,949	11,875,189	18,902
Test Valley		20,824,636	23,295,029	34,887
Tewkesbury		14,443,332	16,358,655	21,214
Thanet		9,546,910	14,789,891	22,437
Three Rivers		15,427,770	17,497,219	24,043
Thurrock		25,933,284	60,383,035	81,777
Tonbridge and Malling		25,884,156	28,272,043	34,919
Torbay	15,904,175		17,854,088	25,059
Torridge		2,854,412	5,324,035	9,544
Tower Hamlets	1,780,937		113,914,276	157,927
Trafford		37,328,533	75,109,507	186,386
Tunbridge Wells		20,290,278	22,753,827	30,226
Tyne and Wear Fire and CD Authority	12,157,829		3,969,147	5,270
Uttlesford		18,012,514	19,622,883	26,791
Vale of White Horse		25,832,044	28,290,783	39,925
Wakefield	14,635,212		60,199,031	91,342
Walsall	39,097,138		38,462,375	103,822
Waltham Forest	50,045,862		22,735,624	29,778
Wandsworth	37,391,934		39,284,931	52,330
Warrington		18,213,390	50,716,035	66,267
Warwick		25,263,520	28,839,378	40,424
Warwickshire	39,994,609		26,500,001	38,964
Watford		25,206,562	28,151,932	32,908
Waverley		15,037,777	17,115,364	22,930
Wealden		11,327,813	14,391,190	22,684
Welwyn Hatfield		27,342,875	30,362,723	40,052
West Berkshire		27,631,456	46,409,668	61,843
West Devon		3,489,177	5,198,803	7,386
West Lancashire		10,226,485	13,665,264	19,143
West Lindsey		3,834,953	6,970,763	11,128
West Midlands Fire Authority	24,621,941		10,372,353	14,538
West Northamptonshire		35,522,986	87,539,952	132,996
West of England				29,980

Combined Authority			
West Oxfordshire		13,780,045	16,006,424
West Suffolk		25,348,920	30,041,950
West Sussex	46,056,933		36,165,856
West Yorkshire Fire and CD Authority	17,731,404		7,930,143
Westminster		559,932,146	653,696,815
Westmorland and Furness		2,372,797	42,976,993
Wigan	34,269,093		38,965,995
Wiltshire		20,277,586	80,333,596
Winchester		21,912,181	24,225,678
Windsor and Maidenhead		31,205,070	44,409,006
Wirral	51,167,292		33,341,245
Woking		18,610,727	20,825,234
Wokingham		22,954,054	37,603,867
Wolverhampton	41,500,640		41,155,309
Worcester		13,413,823	16,126,861
Worcestershire	47,920,576		17,943,791
Worthing		10,062,052	12,855,365
Wychavon		15,824,819	18,576,325
Wyre		8,041,283	11,578,128
Wyre Forest		9,063,521	12,013,131
York		17,016,679	44,565,446
			61,922”

## EXPLANATORY NOTE

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

These Regulations make various amendments to the system for the local retention of non-domestic rates (“NDR”) established by Schedule 7B to the Local Government Finance Act 1988 (the “1988 Act”).

The Non-Domestic Rating (Rates Retention) Regulations 2013 (S.I. 2013/452) (the “Rates Retention Regulations”) make provision about payments by billing authorities (the authorities which bill for non-domestic rates, such as district and unitary councils) to major precepting authorities (authorities, such as county councils, fire and rescue authorities and police and crime commissioners, that impose their own share of a council tax bill). The Hartlepool and Middlesbrough Development Corporations now have the power to exercise functions under section 47 of the 1988 Act and, in doing so, may have to make a payment to billing authorities to compensate them for lost NDR income. Regulation 2 of these Regulations amends the Rates Retention Regulations so that major precepting authorities receive a share of any payment. Regulation 2 also makes amendments consequential on the Non-Domestic Rating Act 2023 (c. 53) (the “2023 Act”).

The Non-Domestic Rating (Levy and Safety Net) Regulations 2013 (S.I. 2013/737) (the “L&SN Regulations”) prescribe ‘business rates baselines’ (“BRBs”) and thresholds for the purposes of calculating levy and safety net payments. Regulation 3 amends the L&SN Regulations to adjust the BRBs and thresholds following the 2023 revaluation of the rateable values of non-domestic properties across England. The calculation of levy and safety net payments also uses authorities’ retained rates income. Schedule 1 to the L&SN Regulations provides for how this is to be calculated. Regulation 3 amends Schedule 1 in consequence of the 2023 Act and to reflect new guidance on discretionary relief issued by the Secretary of State.



Copies of the guidance are available online, as indicated in the footnotes to these Regulations. Hard copies of the guidance can be obtained free of charge by writing to the Local Government Finance Team, Department for Levelling Up, Housing and Communities, 2 Marsham Street, Westminster, London, SW1P 4DF.

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.

---

© Crown copyright 2024

Printed and published in the UK by The Stationery Office Limited under the authority and superintendence of Jeff James, Controller of His Majesty's Stationery Office and King's Printer of Acts of Parliament.

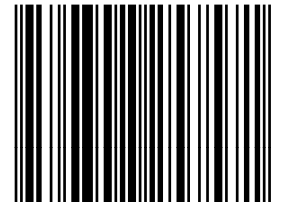




£8.14

<http://www.legislation.gov.uk/id/ukdsi/2024/9780348257571>

ISBN 978-0-34-825757-1



9 780348 257571