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# SCHEDULES

## SCHEDULE 7

Section 56.

### NON-DOMESTIC RATING: MULTIPLIERS

#### [<sup>F1</sup>PART A1

#### NON-DOMESTIC RATING MULTIPLIERS: ENGLAND

##### Textual Amendments

- F1** Sch. 7 Pt. A1 inserted (22.11.2023) by Non-Domestic Rating Act 2023 (c. 53), ss. 15(2), 19(6); S.I. 2023/1248, reg. 2(a) (with reg. 3)

#### CHAPTER 1

##### INTRODUCTION

- A1 This Part of this Schedule has effect to determine, in relation to England, for each chargeable financial year—
- (a) the non-domestic rating multiplier, and
  - (b) the small business non-domestic rating multiplier.
- A2 In this Part—
- (a) Chapter 2 makes provision about the calculation of the non-domestic rating multiplier;
  - (b) Chapter 3 makes provision about the calculation of the small business non-domestic rating multiplier;
  - (c) Chapter 4 makes provision about the making, and the giving of notice, of such calculations;
  - (d) Chapter 5 makes provision about the interpretation of terms used in this Part;
  - (e) Chapter 6 makes provision about regulations under this Part.

#### CHAPTER 2

##### THE NON-DOMESTIC RATING MULTIPLIER

##### *Revaluation years*

- A3 The non-domestic rating multiplier for a revaluation year is to be calculated in accordance with the formula—

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$$A \times C \times ED \times F$$

*Other years*

A4 (1) The non-domestic rating multiplier for a chargeable financial year other than a revaluation year is—

- (a) the default amount, or
- (b) if the Secretary of State makes an adjustment to that amount under subparagraph (3), that amount as adjusted.

(2) The default amount is to be calculated in accordance with the formula—

$$A \times CD$$

(3) The Secretary of State makes an adjustment to the default amount by adjusting it to reflect the extent to which the Secretary of State's last estimate of the total mentioned in paragraph A10(6) or (7) appears to the Secretary of State to differ from the actual total.

### CHAPTER 3

#### THE SMALL BUSINESS NON-DOMESTIC RATING MULTIPLIER

*Revaluation years*

A5 The small business non-domestic rating multiplier for a revaluation year is to be calculated in accordance with the formula—

$$B \times C \times ED \times F$$

*Other years*

A6 (1) The small business non-domestic rating multiplier for a chargeable financial year other than a revaluation year is—

- (a) the default amount, or
- (b) if the Secretary of State makes an adjustment to that amount under subparagraph (3), that amount as adjusted.

(2) The default amount is to be calculated in accordance with the formula—

$$B \times CD$$

(3) The Secretary of State makes an adjustment to the default amount by adjusting it to reflect the extent to which the Secretary of State's last estimate of the total mentioned in paragraph A10(6) or (7) appears to the Secretary of State to differ from the actual total.

### CHAPTER 4

#### MAKING AND GIVING NOTICE OF CALCULATIONS ETC

A7 (1) The Secretary of State must—

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- (a) calculate the non-domestic rating multiplier and the small business non-domestic rating multiplier for a chargeable financial year, and
  - (b) as soon as reasonably practicable after doing so, serve on each billing authority a notice stating the multipliers as so calculated.
- (2) A notice under sub-paragraph (1)(b) must show how any calculation has been made and contain details of—
  - (a) any estimates that have been made under paragraph A10(6) or (7), including the date determined under paragraph A11(3) for the purpose of making those estimates, and
  - (b) any adjustments that have been made under paragraph A4(3) or A6(3)
- (3) Where the chargeable financial year is one for which the Secretary of State has calculated a figure for D under paragraph A10(5)(b), the notice under sub-paragraph (1)(b) must contain that figure.
- A8 A calculation made by the Secretary of State under paragraph A7 is invalid if it is made at a time when regulations under paragraph A10(4)(b) have not come into force which, if they had come into force, would be effective in relation to the year.
- A9 In calculating a multiplier a part of a whole (if any) is to be calculated to three decimal places only.

## CHAPTER 5

### INTERPRETATION

- A10 (1) This paragraph applies for the purposes of this Part of this Schedule.
- (2) “A” is the non-domestic rating multiplier for the financial year preceding the year concerned.
- (3) “B” is the small business non-domestic rating multiplier for the financial year preceding the year concerned.
- (4) “C” is—
  - (a) the consumer prices index for September of the financial year preceding the year concerned, or
  - (b) where the Treasury so provides by regulations in relation to the year and multiplier concerned, a figure which is less than the index mentioned in paragraph (a) and which is specified in, or calculated in a manner specified in, the regulations.
- (5) “D” is—
  - (a) the consumer prices index for September of the financial year which precedes that preceding the year concerned (“the first year”), or
  - (b) where the base month for the consumer prices index for September of the first year differs from that for the index for September of the year which precedes the year concerned (“the second year”), the figure which the Secretary of State calculates would have been the consumer prices index for September of the first year if the base month for that index had been the same as the base month for the index for September of the second year.

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- (6) “E” is the number of whole pounds in the Secretary of State’s estimate of the total of the appropriate rateable values of all appropriate hereditaments, where—
- (a) “appropriate rateable values” are those which will be shown in lists for the last day of the financial year preceding the year concerned once all alterations to those lists have been made;
  - (b) “appropriate hereditaments” are those which will be shown in lists for that day once all alterations to those lists have been made.
- (7) “F” is the number of whole pounds in the Secretary of State’s estimate of the total of the appropriate rateable values of all appropriate hereditaments, where—
- (a) “appropriate rateable values” are those which will be shown in lists for the first day of the financial year concerned once all alterations to those lists have been made;
  - (b) “appropriate hereditaments” are those which will be shown in lists for that day once all alterations to those lists have been made.
- (8) “Revaluation year” means a chargeable financial year at the beginning of which new lists must be compiled (see sections 41(2A) and 52(2A)).
- A11 (1) References in paragraph A10 to the consumer prices index are to—
- (a) the general index of consumer prices (for all items) published by the Statistics Board for the month concerned, or
  - (b) if that index is not published for the month concerned, any substituted index or index figures published by the Board.
- (2) For the purposes of paragraph A10(5)(b) the base month for the consumer prices index for September of a particular year is the month for which the consumer prices index is taken to be 100 and by reference to which the index for the September in question is calculated.
- (3) Estimates under paragraph A10(6) and (7) are to be made on the basis of information available to the Secretary of State on such date as the Secretary of State determines.
- (4) The reference in paragraph A10(7)(a) to rateable values which will be shown in lists for the first day of the chargeable financial year concerned once all alterations to those lists have been made includes a reference to rateable values which will be shown in lists for a later day as a result of any alterations of the lists because of the inaccuracy of the lists for that first day.

## CHAPTER 6

### REGULATIONS

- A12 (1) Regulations under paragraph A10(4)(b) are to be made by statutory instrument.
- (2) A statutory instrument containing regulations under paragraph A10(4)(b) is subject to annulment in pursuance of a resolution of the House of Commons.]

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## PART I

### NON-DOMESTIC RATING MULTIPLIERS [<sup>F2</sup>: WALES]

#### Textual Amendments

- F2** Word in Sch. 7 Pt. 1 heading inserted (22.11.2023) by Non Domestic Rating Act 2023 (c. 53), s. 19(6), Sch. para. 57; S.I. 2023/1248, reg. 2(b) (with reg. 3)

#### Introduction

1 [<sup>F3</sup>(1)] This Part of this Schedule has effect to determine [<sup>F4</sup>, in relation to Wales,] the non-domestic rating multiplier <sup>F5</sup>... for each chargeable financial year.

[<sup>F6</sup>(2) In this Part of this Schedule “the Assembly” means the National Assembly for Wales.]

#### Textual Amendments

- F3** Sch. 7 para. 1 renumbered as Sch. 7 para. 1(1) (25.5.2007) by The Government of Wales Act 2006 (Consequential Modifications and Transitional Provisions) Order 2007 (S.I. 2007/1388), art. 1(2), Sch. 1 para. 39(2)(a)
- F4** Words in Sch. 7 para. 1(1) inserted (22.11.2023) by Non-Domestic Rating Act 2023 (c. 53), s. 19(6), Sch. para. 58(2); S.I. 2023/1248, reg. 2(b) (with reg. 3)
- F5** Words in Sch. 7 para. 1(1) omitted (22.11.2023) by virtue of Non-Domestic Rating Act 2023 (c. 53), s. 19(6), Sch. para. 58(3); S.I. 2023/1248, reg. 2(b) (with reg. 3)
- F6** Sch. 7 para. 1(2) inserted (25.5.2007) by The Government of Wales Act 2006 (Consequential Modifications and Transitional Provisions) Order 2007 (S.I. 2007/1388), art. 1(2), Sch. 1 para. 39(2)(b)

#### General provisions

<sup>F7</sup>2 .....

#### Textual Amendments

- F7** Sch. 7 para. 2 omitted (22.11.2023) by virtue of Non-Domestic Rating Act 2023 (c. 53), s. 19(6), Sch. para. 59; S.I. 2023/1248, reg. 2(b) (with reg. 3)

<sup>F8</sup>3 .....

#### Textual Amendments

- F8** Sch. 7 para. 3 omitted (22.11.2023) by virtue of Non-Domestic Rating Act 2023 (c. 53), s. 19(6), Sch. para. 60; S.I. 2023/1248, reg. 2(b) (with reg. 3)

<sup>F9</sup>3A .....

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**Textual Amendments**

**F9** Sch. 7 para. 3A omitted (22.11.2023) by virtue of [Non-Domestic Rating Act 2023 \(c. 53\)](#), s. 19(6), [Sch. para. 60](#); S.I. 2023/1248, reg. 2(b) (with reg. 3)

[<sup>F10</sup>3B(1) <sup>F11</sup>... The non-domestic rating multiplier for a chargeable financial year shall be calculated in accordance with this paragraph if the year is not one at the beginning of which new lists must be compiled.

(2) An amount shall be found in accordance with the formula—

$$A \times BC$$

(3) Subject to sub-paragraph (5) below, that amount may be adjusted by the [<sup>F12</sup>Welsh Ministers] to reflect the extent to which [<sup>F13</sup>their] last estimate of the total mentioned in paragraph 5(6) or (7) below appears to [<sup>F14</sup>them] to differ from the actual total.

(4) The amount under sub-paragraph (2) above or, if an adjustment is made under sub-paragraph (3) above, the adjusted amount shall be the non-domestic rating multiplier for the year.

(5) No adjustment may be made under sub-paragraph (3) above for a chargeable financial year beginning before 2006.]

**Textual Amendments**

**F10** Sch. 7 paras. 3-3B substituted for Sch. 7 para. 3 (27.11.2003 for W., 25.11.2004 for E.) by [Local Government Act 2003 \(c. 26\)](#), [ss. 62\(3\)](#), 128(6); S.I. 2003/3034, art. 2, [Sch. 1 Pt. I](#); S.I. 2004/3132, art. 3(1)(b)

**F11** Words in Sch. 7 para. 3B(1) omitted (22.11.2023) by virtue of [Non-Domestic Rating Act 2023 \(c. 53\)](#), s. 19(6), [Sch. para. 61](#); S.I. 2023/1248, reg. 2(b) (with reg. 3)

**F12** Words in Sch. 7 para. 3B(3) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), [Sch. 1 para. 39\(3\)\(a\)](#)

**F13** Word in Sch. 7 para. 3B(3) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), [Sch. 1 para. 39\(3\)\(b\)](#)

**F14** Word in Sch. 7 para. 3B(3) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), [Sch. 1 para. 39\(3\)\(c\)](#)

4 <sup>F15</sup> .....

**Textual Amendments**

**F15** Sch. 7 para. 4 omitted (22.11.2023) by virtue of [Non-Domestic Rating Act 2023 \(c. 53\)](#), s. 19(6), [Sch. para. 62](#); S.I. 2023/1248, reg. 2(b) (with reg. 3)

<sup>F16</sup>4A .....

**Textual Amendments**

**F16** Sch. 7 para. 4A omitted (22.11.2023) by virtue of [Non-Domestic Rating Act 2023 \(c. 53\)](#), s. 19(6), [Sch. para. 62](#); S.I. 2023/1248, reg. 2(b) (with reg. 3)

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[<sup>F17</sup>4B <sup>F18</sup> ... The non-domestic rating multiplier for a chargeable financial year shall be calculated in accordance with the following formula if the year is one at the beginning of which new lists must be compiled —

**Textual Amendments**

**F17** Sch. 7 paras. 4-4B substituted for Sch. 7 para. 4 (27.11.2003 for W., 25.11.2004 for E.) by [Local Government Act 2003 \(c. 26\)](#), **ss. 62(4)**, 128(6); S.I. 2003/3034, art. 2, Sch. 1 Pt. I; S.I. 2004/3132, art. 3(1)(b)

**F18** Words in Sch. 7 para. 4B omitted (22.11.2023) by virtue of [Non-Domestic Rating Act 2023 \(c. 53\)](#), s. 19(6), **Sch. para. 63**; S.I. 2023/1248, reg. 2(b) (with reg. 3)

5 (1) This paragraph applies for the purposes of paragraphs [<sup>F19</sup>3B and 4B] above.

<sup>F20</sup>(2) .....

[<sup>F21</sup>(2A) <sup>F22</sup>... A is the non-domestic rating multiplier for the financial year preceding the year concerned.]

<sup>F23</sup>(3) .....

<sup>F23</sup>(4) .....

<sup>F23</sup>(5) .....

[<sup>F24</sup>(5A) B is the consumer prices index for September of the financial year preceding the year concerned.

(5AA) C is the consumer prices index for September of the financial year which precedes that preceding the year concerned.]

[<sup>F25</sup>(5B) But where the base month for the consumer prices index for September of the financial year which precedes that preceding the year concerned (the first year) differs from that for the index for September of the year which precedes the year concerned (the second year), C is the figure which the Welsh Ministers calculate would have been the consumer prices index for September of the first year if the base month for that index had been the same as the base month for the index for September of the second year.]

[<sup>F26</sup>(6) D is the number of whole pounds in <sup>F27</sup>... the [<sup>F28</sup>Welsh Ministers'] estimate of the total of the appropriate rateable values of all appropriate hereditaments, where—

- (a) appropriate rateable values are those which will be shown in lists for the last day of the financial year preceding the year concerned once all alterations to those lists have been made;
- (b) appropriate hereditaments are those which will be shown in lists for that day once all alterations to those lists have been made.

(7) E is the number of whole pounds in <sup>F29</sup>... the [<sup>F30</sup>Welsh Ministers'] estimate of the total of the appropriate rateable values of all appropriate hereditaments, where—

- (a) appropriate rateable values are those which will be shown in lists for the first day of the financial year concerned once all alterations to those lists have been made;
- (b) appropriate hereditaments are those which will be shown in lists for that first day once all alterations to those lists have been made.

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(7A) The reference in sub-paragraph (7)(a) above to rateable values which will be shown in lists for the first day of the financial year concerned once all alterations to those lists have been made includes a reference to rateable values which will be shown in lists for a later day as a result of any alterations of the lists because of the inaccuracy of the lists for that first day.]

<sup>F31</sup>(8) .....

<sup>F32</sup>(9) .....

[<sup>F33</sup>(9A) References in sub-paragraphs [<sup>F34</sup>(5A) to (5B)] to the consumer prices index are to the general index of consumer prices (for all items) published by the Statistics Board or, if that index is not published for a relevant month, any substituted index or index figures published by the Board.

(9B) For the purposes of sub-paragraph (5B) the base month for the [<sup>F35</sup>consumer] prices index for September of a particular year is the month for which the consumer prices index is taken to be 100 and by reference to which the index for the September in question is calculated.]

(10) Estimates under sub-paragraphs (6) and (7) above shall be made on the basis of information available <sup>F36</sup>... [<sup>F37</sup>to the Welsh Ministers on such date as they determine].

<sup>F38</sup>(10A) .....

(11) [<sup>F39</sup>In relation to Wales,] in calculating a multiplier a part of a whole (if any) shall be calculated to three decimal places only—

<sup>F40</sup>(a) .....

<sup>F41</sup>(b) .....

<sup>F42</sup>(12) .....

<sup>F43</sup>(13) .....

[<sup>F44</sup>(13A) The Welsh Ministers may by regulations amend, repeal or disapply sub-paragraphs (5A), [<sup>F45</sup>(5AA),] (5B), (9A) and (9B) so as to—

(a) substitute for references to the consumer prices index references to another index, or

(b) provide that—  
(i) B is a figure specified or described in (or calculated in a manner specified in) the regulations;  
(ii) C is a figure so specified or described (or so calculated).

(13B) The power to make regulations under sub-paragraph (13A) shall be exercisable by statutory instrument.

[<sup>F46</sup>(13C) A statutory instrument containing regulations under sub-paragraph (13A) may not be made unless a draft of the instrument has been laid before and approved by resolution of Senedd Cymru.]

<sup>F47</sup>(14) .....

<sup>F48</sup>(15) .....



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## Textual Amendments

- F19** Words in Sch. 7 para. 5(1) substituted (22.11.2023) by [Non-Domestic Rating Act 2023 \(c. 53\)](#), s. 19(6), [Sch. para. 64\(2\)](#); S.I. 2023/1248, reg. 2(b) (with reg. 3)
- F20** Sch. 7 para. 5(2) omitted (22.11.2023) by virtue of [Non-Domestic Rating Act 2023 \(c. 53\)](#), s. 19(6), [Sch. para. 64\(3\)](#); S.I. 2023/1248, reg. 2(b) (with reg. 3)
- F21** Sch. 7 para. 5(2)(2A) substituted for Sch. 7 para. 5(2) (27.11.2003 for W., 25.11.2004 for E.) by [Local Government Act 2003 \(c. 26\)](#), [ss. 62\(6\)](#), 128(6); S.I. 2003/3034, art. 2, Sch. 1 Pt. I; S.I. 2004/3132, art. 3(1)(b)
- F22** Words in Sch. 7 para. 5(2A) omitted (22.11.2023) by virtue of [Non-Domestic Rating Act 2023 \(c. 53\)](#), s. 19(6), [Sch. para. 64\(4\)](#); S.I. 2023/1248, reg. 2(b) (with reg. 3)
- F23** Sch. 7 para. 5(3)-(5) omitted (22.11.2023) by virtue of [Non-Domestic Rating Act 2023 \(c. 53\)](#), s. 19(6), [Sch. para. 64\(5\)](#); S.I. 2023/1248, reg. 2(b) (with reg. 3)
- F24** Sch. 7 para. 5(5A)(5AA) substituted for Sch. 7 para. 5(5A) (22.11.2023) by [Non-Domestic Rating Act 2023 \(c. 53\)](#), s. 19(6), [Sch. para. 64\(6\)](#); S.I. 2023/1248, reg. 2(b) (with reg. 3)
- F25** Sch. 7 para. 5(5A)(5B) inserted (20.3.2021) by [Local Government and Elections \(Wales\) Act 2021 \(asc 1\)](#), [ss. 154\(2\)\(d\)](#), 175(3)(m)
- F26** Sch. 7 para. 5(6)-(7A) substituted for Sch. 7 para. 5(6) (27.11.2003 for W., 25.11.2004 for E.) by [Local Government Act 2003 \(c. 26\)](#), [ss. 62\(7\)](#), 128(6); S.I. 2003/3034, art. 2, Sch. 1 Pt. I; S.I. 2004/3132, art. 3(1)(b)
- F27** Words in Sch. 7 para. 5(6) omitted (22.11.2023) by virtue of [Non-Domestic Rating Act 2023 \(c. 53\)](#), s. 19(6), [Sch. para. 64\(7\)](#); S.I. 2023/1248, reg. 2(b) (with reg. 3)
- F28** Words in Sch. 7 para. 5(6) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), [Sch. 1 para. 39\(4\)\(a\)](#)
- F29** Words in Sch. 7 para. 5(7) omitted (22.11.2023) by virtue of [Non-Domestic Rating Act 2023 \(c. 53\)](#), s. 19(6), [Sch. para. 64\(8\)](#); S.I. 2023/1248, reg. 2(b) (with reg. 3)
- F30** Words in Sch. 7 para. 5(7) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), [Sch. 1 para. 39\(4\)\(a\)](#)
- F31** Sch. 7 para. 5(8) omitted (22.11.2023) by virtue of [Non-Domestic Rating Act 2023 \(c. 53\)](#), s. 19(6), [Sch. para. 64\(9\)](#); S.I. 2023/1248, reg. 2(b) (with reg. 3)
- F32** Sch. 7 para. 5(9) omitted (22.11.2023) by virtue of [Non-Domestic Rating Act 2023 \(c. 53\)](#), s. 19(6), [Sch. para. 64\(9\)](#); S.I. 2023/1248, reg. 2(b) (with reg. 3)
- F33** Sch. 7 para. 5(9A)(9B) inserted (20.3.2021) by [Local Government and Elections \(Wales\) Act 2021 \(asc 1\)](#), [ss. 154\(2\)\(e\)](#), 175(3)(m)
- F34** Words in Sch. 7 para. 5(9A) substituted (22.11.2023) by [Non-Domestic Rating Act 2023 \(c. 53\)](#), s. 19(6), [Sch. para. 64\(10\)](#); S.I. 2023/1248, reg. 2(b) (with reg. 3)
- F35** Word in Sch. 7 para. 5(9B) substituted (21.11.2023) by [Non-Domestic Rating Act 2023 \(c. 53\)](#), [ss. 15\(3\)\(a\)](#), 19(5); S.I. 2023/1188, reg. 2(b)
- F36** Words in Sch. 7 para. 5(10) omitted (22.11.2023) by virtue of [Non-Domestic Rating Act 2023 \(c. 53\)](#), s. 19(6), [Sch. para. 64\(11\)](#); S.I. 2023/1248, reg. 2(b) (with reg. 3)
- F37** Words in Sch. 7 para. 5(10) inserted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), [Sch. 1 para. 39\(4\)\(b\)](#)
- F38** Sch. 7 para. 5(10A) omitted (22.11.2023) by virtue of [Non-Domestic Rating Act 2023 \(c. 53\)](#), s. 19(6), [Sch. para. 64\(12\)](#); S.I. 2023/1248, reg. 2(b) (with reg. 3)
- F39** Words in Sch. 7 para. 5(11) inserted (26.10.2023) by [Non-Domestic Rating Act 2023 \(c. 53\)](#), [ss. 15\(3\)\(c\)\(i\)](#), 19(1)(a)
- F40** Sch. 7 para. 5(11)(a) omitted (21.11.2023) by virtue of [Non-Domestic Rating Act 2023 \(c. 53\)](#), [ss. 15\(3\)\(c\)\(ii\)](#), 19(5); S.I. 2023/1188, reg. 2(b)
- F41** Sch. 7 para. 5(11)(b) omitted (21.11.2023) by virtue of [Non-Domestic Rating Act 2023 \(c. 53\)](#), [ss. 15\(3\)\(c\)\(ii\)](#), 19(5); S.I. 2023/1188, reg. 2(b)
- F42** Sch. 7 para. 5(12) omitted (22.11.2023) by virtue of [Non-Domestic Rating Act 2023 \(c. 53\)](#), s. 19(6), [Sch. para. 64\(13\)](#); S.I. 2023/1248, reg. 2(b) (with reg. 3)

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- F43** Sch. 7 para. 5(13) omitted (22.11.2023) by virtue of [Non-Domestic Rating Act 2023 \(c. 53\)](#), s. 19(6), [Sch. para. 64\(13\)](#); S.I. 2023/1248, reg. 2(b) (with reg. 3)
- F44** Sch. 7 para. 5(13A)-(13C) inserted (20.3.2021) by [Local Government and Elections \(Wales\) Act 2021 \(asc 1\)](#), [ss. 154\(2\)\(f\)](#), 175(3)(m)
- F45** Word in Sch. 7 para. 5(13A) inserted (22.11.2023) by [Non-Domestic Rating Act 2023 \(c. 53\)](#), s. 19(6), [Sch. para. 64\(14\)](#); S.I. 2023/1248, reg. 2(b) (with reg. 3)
- F46** Sch. 7 para. 5(13C) substituted (21.11.2023) by [Non-Domestic Rating Act 2023 \(c. 53\)](#), [ss. 15\(3\)\(d\)](#), 19(5); S.I. 2023/1188, reg. 2(b)
- F47** Sch. 7 para. 5(14) omitted (20.3.2021) by virtue of [Local Government and Elections \(Wales\) Act 2021 \(asc 1\)](#), [ss. 154\(2\)\(g\)](#), 175(3)(m)
- F48** Sch. 7 para. 5(15) omitted (20.3.2021) by virtue of [Local Government and Elections \(Wales\) Act 2021 \(asc 1\)](#), [ss. 154\(2\)\(g\)](#), 175(3)(m)

**Modifications etc. (not altering text)**

- C1** Sch. 7 para. 5(5A) excluded (W.) (23.2.2024) by [The Non-Domestic Rating \(Multiplier\) \(Wales\) Regulations 2024 \(S.I. 2024/180\)](#), regs. 1(2), [2\(a\)](#)

6 <sup>F49</sup>(1) .....

[<sup>F50</sup>(1A) <sup>F51</sup>... The [<sup>F52</sup>Welsh Ministers] shall calculate the non-domestic rating multiplier for a chargeable financial year and, as soon as is reasonably practicable after doing so, shall serve on each billing authority a notice stating the multiplier as so calculated.

(1B) The notice must show how any calculation has been made and contain details of any estimates or adjustments that have been made.]

<sup>F53</sup>(2) .....

[<sup>F54</sup>(2A) Where the financial year is one for which the Welsh Ministers have calculated a figure for C under paragraph 5(5B), the notice must contain the figure they have calculated.]

[<sup>F55</sup>(3) Where the financial year is one at the beginning of which new lists must be compiled, the notice must specify the date determined under paragraph 5(10) above for the purpose of making estimates under paragraph 5(6) and (7) above.]

<sup>F56</sup>(4) .....

<sup>F57</sup>(4A) .....

<sup>F58</sup>(4B) .....

[<sup>F59</sup>(4C) A calculation made by the Welsh Ministers under this paragraph is <sup>F60</sup>... invalid if made at a time when regulations made under paragraph 5(13A) which are effective in relation to the year have not come into force.]

<sup>F61</sup>(5) .....

**Textual Amendments**

- F49** Sch. 7 para. 6(1) omitted (22.11.2023) by virtue of [Non-Domestic Rating Act 2023 \(c. 53\)](#), s. 19(6), [Sch. para. 65\(2\)](#); S.I. 2023/1248, reg. 2(b) (with reg. 3)
- F50** Sch. 7 para. 6(1)-(1B) substituted for Sch. 7 para. 6(1) (27.11.2003 for W., 25.11.2004 for E.) by [Local Government Act 2003 \(c. 26\)](#), [ss. 62\(8\)](#), 128(6); S.I. 2003/3034, art. 2, Sch. 1 Pt. I; S.I. 2004/3132, art. 3(1)(b)

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- F51** Words in Sch. 7 para. 6(1A) omitted (22.11.2023) by virtue of Non-Domestic Rating Act 2023 (c. 53), s. 19(6), **Sch. para. 65(3)**; S.I. 2023/1248, reg. 2(b) (with reg. 3)
- F52** Words in Sch. 7 para. 6(1A) substituted (25.5.2007) by The Government of Wales Act 2006 (Consequential Modifications and Transitional Provisions) Order 2007 (S.I. 2007/1388), art. 1(2), **Sch. 1 para. 39(5)(a)**
- F53** Sch. 7 para. 6(2) omitted (22.11.2023) by virtue of Non-Domestic Rating Act 2023 (c. 53), s. 19(6), **Sch. para. 65(4)**; S.I. 2023/1248, reg. 2(b) (with reg. 3)
- F54** Sch. 7 para. 6(2A) inserted (20.3.2021) by Local Government and Elections (Wales) Act 2021 (asc 1), **ss. 154(2)(h)**, 175(3)(m)
- F55** Sch. 7 para. 6(3) substituted (27.11.2003 for W., 25.11.2004 for E.) by Local Government Act 2003 (c. 26), **ss. 62(9)**, 128(6); S.I. 2003/3034, art. 2, Sch. 1 Pt. I; S.I. 2004/3132, art. 3(1)(b)
- F56** Sch. 7 para. 6(4) omitted (22.11.2023) by virtue of Non-Domestic Rating Act 2023 (c. 53), s. 19(6), **Sch. para. 65(5)**; S.I. 2023/1248, reg. 2(b) (with reg. 3)
- F57** Sch. 7 para. 6(4A) omitted (22.11.2023) by virtue of Non-Domestic Rating Act 2023 (c. 53), s. 19(6), **Sch. para. 65(5)**; S.I. 2023/1248, reg. 2(b) (with reg. 3)
- F58** Sch. 7 para. 6(4B) omitted (21.11.2023) by virtue of Non-Domestic Rating Act 2023 (c. 53), **ss. 15(4)(a)**, 19(5); S.I. 2023/1188, reg. 2(c)
- F59** Sch. 7 para. 6(4C) inserted (20.3.2021) by Local Government and Elections (Wales) Act 2021 (asc 1), **ss. 154(2)(i)**, 175(3)(m)
- F60** Word in Sch. 7 para. 6(4C) omitted (21.11.2023) by virtue of Non-Domestic Rating Act 2023 (c. 53), **ss. 15(4)(b)**, 19(5); S.I. 2023/1188, reg. 2(c)
- F61** Sch. 7 para. 6(5) omitted (22.11.2023) by virtue of Non-Domestic Rating Act 2023 (c. 53), s. 19(6), **Sch. para. 65(6)**; S.I. 2023/1248, reg. 2(b) (with reg. 3)

*Special provision for 1990-95*

F627 .....

**Textual Amendments**

- F62** Sch. 7 para. 7 omitted (22.11.2023) by virtue of Non-Domestic Rating Act 2023 (c. 53), s. 19(6), **Sch. para. 66**; S.I. 2023/1248, reg. 2(b) (with reg. 3)

F638 .....

**Textual Amendments**

- F63** Sch. 7 para. 8 omitted (22.11.2023) by virtue of Non-Domestic Rating Act 2023 (c. 53), s. 19(6), **Sch. para. 66**; S.I. 2023/1248, reg. 2(b) (with reg. 3)

**PART II**

SPECIAL AUTHORITY'S MULTIPLIERS

- 9 (1) A special authority's non-domestic rating multiplier for a chargeable financial year shall be such as is set for the year by the authority in accordance with this Part of this Schedule.
- (2) The multiplier must be expressed as a figure in which a part of a whole (if any) is expressed to three decimal places only.

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- <sup>F64</sup>[(3) The multiplier must be not greater than the required maximum for the year.
- (4) The required maximum for the year shall be calculated in accordance with the formula—
- $$A+B(CD)E \times F$$
- where—
- A is the non-domestic rating multiplier for the year <sup>F65</sup>... determined in accordance with [<sup>F66</sup>Part A1] of this Schedule,
- B is a percentage prescribed for the year by order made by the Secretary of State,
- C is the amount calculated (or last calculated) for the year by the authority under section [<sup>F67</sup>31A(4)] of the Local Government Finance Act 1992,
- D is an amount determined by the Secretary of State for the year and notified by him to the authority before 1 March in the preceding financial year,
- E is the total of the rateable values shown in the authority's local non-domestic rating list on 31 December in the preceding financial year, and
- F is a factor determined by the Secretary of State for the year and notified by him to the authority before 1 March in the preceding financial year.
- (5) An order under sub-paragraph (4) above in its application to a particular financial year (including an order amending or revoking another) shall not be effective unless it comes into force before 1 March in the preceding financial year.]

#### Textual Amendments

- F64** Sch. 7 Pt. II para. 9(3)-(5) substituted (6.3.1992) for para. 9(3)(4) by 1992 c. 14, s. 104, **Sch. 10 Pt. I para.5** (with s. 118(1)(2)(4))
- F65** Words in Sch. 7 para. 9(4) omitted (22.11.2023) by virtue of Non-Domestic Rating Act 2023 (c. 53), s. 19(6), **Sch. para. 67(2)(a)**; S.I. 2023/1248, reg. 2(b) (with reg. 3)
- F66** Words in Sch. 7 para. 9(4) substituted (22.11.2023) by Non-Domestic Rating Act 2023 (c. 53), s. 19(6), **Sch. para. 67(2)(b)**; S.I. 2023/1248, reg. 2(b) (with reg. 3)
- F67** Word in Sch. 7 para. 9(4) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 7 para. 6**; S.I. 2011/2896, art. 2(i)

- <sup>F68</sup>9A (1) A special authority's small business non-domestic rating multiplier for a chargeable financial year shall be set by it in accordance with the formula—

$$A \times BC$$

- (2) In sub-paragraph (1) above—
- (a) A is the special authority's non-domestic rating multiplier for the year under paragraph 9 above,
- (b) B is the small business non-domestic rating multiplier for the year determined in accordance with [<sup>F69</sup>Part A1] of this Schedule, and
- (c) C is the non-domestic rating multiplier for the year <sup>F70</sup>... determined in accordance with that Part.

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- (3) The multiplier must be expressed as a figure in which a part of a whole (if any) is expressed to three decimal points only.]

#### Textual Amendments

- F68** Sch. 7 para. 9A inserted (25.11.2004) by [Local Government Act 2003 \(c. 26\)](#), **ss. 62(11)**, 128(3)(a); S.I. 2004/3132, art. 2(a) (with art. 4)
- F69** Words in Sch. 7 para. 9A(2)(b) substituted (22.11.2023) by [Non-Domestic Rating Act 2023 \(c. 53\)](#), s. 19(6), **Sch. para. 67(3)(a)**; S.I. 2023/1248, reg. 2(b) (with reg. 3)
- F70** Words in Sch. 7 para. 9A(2)(c) omitted (22.11.2023) by virtue of [Non-Domestic Rating Act 2023 \(c. 53\)](#), s. 19(6), **Sch. para. 67(3)(b)**; S.I. 2023/1248, reg. 2(b) (with reg. 3)

- 10 <sup>[F71]</sup>(1) Where a special authority has set multipliers for a financial year (whether originally or by way of substitute) it may set multipliers in substitution if, and only if, they have been quashed.]

- (2) Any multiplier set in substitution must be set in accordance with paragraph 9 <sup>[F72]</sup>or 9A] above.
- (3) Where a special authority sets a multiplier in substitution under this paragraph (a new multiplier) anything paid to it by reference to the multiplier for which it is substituted (the old multiplier) shall be treated as paid by reference to the new multiplier.
- (4) But if the old multiplier exceeds the new multiplier, the following shall apply as regards anything paid if it would not have been paid had the old multiplier been the same as the new multiplier—
- it shall be repaid if the person by whom it was paid so requires;
  - in any other case it shall (as the authority determines) either be repaid or be credited against any subsequent liability of the person to pay anything to it by way of a non-domestic rate.

#### Textual Amendments

- F71** Sch. 7 para. 10(1) substituted (25.11.2004) by [Local Government Act 2003 \(c. 26\)](#), s. 128(3)(e), **Sch. 7 para. 25(5)**; S.I. 2004/3132, art. 2(d) (with art. 4)
- F72** Words in Sch. 7 para. 10(2) inserted (25.11.2004) by [Local Government Act 2003 \(c. 26\)](#), s. 128(3)(e), **Sch. 7 para. 25(6)**; S.I. 2004/3132, art. 2(d) (with art. 4)

- 11 (1) Where a special authority has set a multiplier in accordance with paragraph 9 <sup>[F73]</sup>or 9A] above (whether originally or by way of substitute) it shall, before the end of the period of 21 days beginning with the day of doing so, publish a notice of the multiplier in at least one newspaper circulating in its area.

- (2) Failure to comply with sub-paragraph (1) above does not make a multiplier invalid.

#### Textual Amendments

- F73** Words in Sch. 7 para. 11(1) inserted (25.11.2004) by [Local Government Act 2003 \(c. 26\)](#), s. 128(3)(e), **Sch. 7 para. 25(6)**; S.I. 2004/3132, art. 2(d) (with art. 4)

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