

*Status: Point in time view as at 01/04/2008.*

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## SCHEDULES

### SCHEDULE 7

#### NON-DOMESTIC RATING: MULTIPLIERS

#### PART I

#### NON-DOMESTIC RATING MULTIPLIERS

##### *General provisions*

- 5 (1) This paragraph applies for the purposes of paragraphs [<sup>F1</sup>3 to 4B] above.
- [<sup>F2</sup>(2) In relation to England, A is the small business non-domestic rating multiplier for the financial year preceding the year concerned (or, if there is no such multiplier for that year, A is the non-domestic rating multiplier for that year).
- (2A) In relation to Wales, A is the non-domestic rating multiplier for the financial year preceding the year concerned.]
- (3) B is the retail prices index for September of the financial year preceding the year concerned; but if the Treasury so provide by order in relation to the year concerned, B is a figure which is less than that index and which is specified in (or calculated in a manner specified in) the order.
- (4) C is the retail prices index for September of the financial year which precedes that preceding the year concerned.
- (5) But where the base month for the retail 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 Secretary of State calculates would have been the retail 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>F3</sup>(6) D is the number of whole pounds in the Secretary of State's or, as the case may be, the [<sup>F4</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 the Secretary of State's or, as the case may be, the [<sup>F5</sup>Welsh Ministers] ' estimate of the total of the appropriate rateable values of all appropriate hereditaments, where—

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- (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.
- (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.]
- (8) References in sub-paragraphs (3) to (5) above to the retail prices index are references to the general index of retail prices (for all items) published by the [<sup>F6</sup>Statistics Board] ; and if that index is not published for a month for which it is relevant for the purposes of any of those sub-paragraphs, the sub-paragraph shall be taken to refer to any substituted index or index figures published by [<sup>F7</sup>the Board] .
- (9) For the purposes of sub-paragraph (5) above the base month for the retail prices index for September of a particular year is the month for which the retail 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 to the Secretary of State on such date as he determines [<sup>F8</sup>or, as the case may be, to the Welsh Ministers on such date as they determine] .
- (11) In calculating a multiplier a part of a whole (if any) shall be calculated to three decimal places only—
- (a) adding one thousandth where (apart from this sub-paragraph) there would be more than five ten-thousandths, and
  - (b) ignoring the ten-thousandths where (apart from this sub-paragraph) there would be five, or less than five, ten-thousandths.
- (12) The power to make an order under sub-paragraph (3) above shall be exercisable by statutory instrument.
- (13) An order under sub-paragraph (3) above in its application to a particular financial year (including an order amending or revoking another) shall not be effective unless it is approved by resolution of the House of Commons before the approval by that House of the [<sup>F9</sup>local government finance report] for the year or before 1 March in the preceding financial year (whichever is earlier).
- [<sup>F10</sup>(14) Sub-paragraph (13) above does not apply to orders made by the [<sup>F11</sup>Welsh Ministers] .
- [<sup>F12</sup>(15) An order made by the Welsh Ministers under sub-paragraph (3), in its application to a particular financial year (including an order amending or revoking another), shall not be effective unless it is approved by resolution of the Assembly before the approval by the Assembly of the local government finance report for the year, or before 1 March in the preceding financial year (whichever is earlier).]]

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### Textual Amendments

- F1** Words in Sch. 7 para. 5(1) substituted (27.11.2003 for W., 25.11.2004 for E.) by [Local Government Act 2003 \(c. 26\)](#), [ss. 62\(5\)](#), 128(6); S.I. 2003/3034, art. 2, Sch. 1 Pt. I; S.I. 2004/3132, art. 3(1)(b)
- F2** 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)
- F3** 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)
- F4** 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\(4\)\(a\)](#)
- F5** 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\(4\)\(a\)](#)
- F6** Words in Sch. 7 para. 5(8) substituted (1.4.2008) by [Statistics and Registration Service Act 2007 \(c. 18\)](#), s. 74(1), [Sch. 3 para. 5\(a\)](#); S.I. 2008/839, art. 2
- F7** Words in Sch. 7 para. 5(8) substituted (1.4.2008) by [Statistics and Registration Service Act 2007 \(c. 18\)](#), s. 74(1), [Sch. 3 para. 5\(b\)](#); S.I. 2008/839, art. 2
- F8** 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\(4\)\(b\)](#)
- F9** Words in Sch. 7 para. 5(13) substituted (6.3.1992) by 1992 c. 14, s. 117(1), [Sch. 13 para. 84\(1\)](#) (with s. 118(1)(2)(4))
- F10** Sch. 7 para. 5(14)(15) inserted (27.11.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 128(4)(f), [Sch. 7 para. 25\(2\)](#); S.I. 2003/3034, art. 2, Sch. 1 Pt. I
- F11** Words in Sch. 7 para. 5(14) 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\(4\)\(c\)](#)
- F12** Sch. 7 para. 5(15) 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\(4\)\(d\)](#)

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