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SCHEDULES

SCHEDULE 7

NON-DOMESTIC RATING: MULTIPLIERS

PART I

NON-DOMESTIC RATING MULTIPLIERS

General provisions

- 2 (1) In the revenue support grant report for the financial year beginning in 1990 the Secretary of State shall specify a non-domestic rating multiplier for the year.
- (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.
- (3) If the report is approved by resolution of the House of Commons the multiplier so specified shall be the non-domestic rating multiplier for the year.
- [^{F1}3 (1) In relation to England, the small business 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 Secretary of State to reflect the extent to which his last estimate of the total mentioned in paragraph 5(6) or (7) below appears to him 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 small business 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

- F1** 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\(1\)\(b\)](#)

- 3A (1) In relation to England, 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.

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- (2) The non-domestic rating multiplier for the year shall be the amount found by—
- (a) increasing the small business non-domestic rating multiplier for the year under paragraph 3 above to reflect the Secretary of State’s estimate of the difference between—
 - (i) the aggregate amount which will be payable to him and all billing authorities by way of non-domestic rates as regards the year, and
 - (ii) the aggregate amount which would be so payable if section 43(4A) to (4D) above were omitted, and
 - (b) if the Secretary of State thinks fit, adjusting the amount found under paragraph (a) above to reflect the extent (if any) to which his estimate of the difference mentioned in that paragraph for an earlier financial year appears to him to differ from the actual difference for that earlier year.

Textual Amendments

F1 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)

- 3B (1) In relation to Wales, 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 [^{F2}Welsh Ministers] to reflect the extent to which [^{F3}their] last estimate of the total mentioned in paragraph 5(6) or (7) below appears to [^{F4}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

F1 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)

F2 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)**

F3 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)**

F4 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)**

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- [^{F5}4 In relation to England, the small business 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

- F5** 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)

- 4A (1) In relation to England, the non-domestic rating multiplier for a chargeable financial year shall be calculated in accordance with this paragraph if the year is one at the beginning of which new lists must be compiled.
- (2) The non-domestic rating multiplier for the year shall be the amount found by—
- (a) increasing the small business non-domestic rating multiplier for the year under paragraph 4 above to reflect the Secretary of State’s estimate of the difference between—
- (i) the aggregate amount which will be payable to him and all billing authorities by way of non-domestic rates as regards the year, and
- (ii) the aggregate amount which would be so payable if section 43(4A) to (4D) above were omitted, and
- (b) if the Secretary of State thinks fit, adjusting the amount found under paragraph (a) above to reflect the extent (if any) to which his estimate of the difference mentioned in that paragraph for an earlier financial year appears to him to differ from the actual difference for that earlier year.

Textual Amendments

- F5** 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)

- 4B In relation to Wales, 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

- F5** 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)

- 5 (1) This paragraph applies for the purposes of paragraphs [^{F6}3 to 4B] above.
- [^{F7}(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.]

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- (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.
- [^{F8}(6) D is the number of whole pounds in the Secretary of State's or, as the case may be, the [^{F9}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 [^{F10}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.
- (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 [^{F11}Office for National Statistics]; 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 [^{F12}that Office].
- (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 [^{F13}or, as the case may be, to the Welsh Ministers on such date as they determine] .

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- (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^[F14]local government finance report] for the year or before 1 March in the preceding financial year (whichever is earlier).
- ^[F15](14) Sub-paragraph (13) above does not apply to orders made by the ^[F16]Welsh Ministers] .
- ^[F17](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).]]

Textual Amendments

- F6** 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)
- F7** 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)
- F8** 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)
- F9** 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\(4\)\(a\)](#)
- F10** 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\(4\)\(a\)](#)
- F11** Words in Sch. 7 para. 5(8) substituted (1.4.1996) by virtue of S.I. 1996/273, art. 5(1), [Sch. 2 para. 24\(a\)](#)
- F12** Words in Sch. 7 para. 5(8) substituted (1.4.1996) by S.I. 1996/273, art. 5(1), [Sch. 2 para. 24\(b\)](#)
- F13** 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\(4\)\(b\)](#)
- F14** 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))
- F15** 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
- F16** 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\(4\)\(c\)](#)
- F17** 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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- 6 ^{F18}(1) In relation to England, the Secretary of State shall calculate the small business non-domestic rating multiplier and 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 multipliers as so calculated.
- (1A) In relation to Wales, the ^{F19}[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.]
- (2) Where the financial year is one for which the Secretary of State has calculated a figure for C under paragraph 5(5) above, the notice must contain the figure he has calculated.
- ^{F20}(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.]
- (4) A calculation under ^{F21}[this paragraph] is invalid unless one or both of the following conditions is fulfilled—
- (a) it is made after the ^{F22}[local government finance report] for the year has been approved by resolution of the House of Commons;
 - (b) it is made on or after 1 March in the preceding financial year.
- ^{F23}(4A) Sub-paragraph (4) above does not apply to a calculation made by the ^{F24}[Welsh Ministers]^{F25}....
- ^{F26}(4B) A calculation made by the Welsh Ministers under this paragraph is invalid unless one or both of the following conditions is fulfilled—
- (a) it is made after the Assembly has approved by resolution the local government finance report for the year or, where the Welsh Ministers are making two local government finance reports for the year, it is made after the Assembly has approved by resolution both of those reports;
 - (b) it is made on or after 1 March in the preceding financial year.]
- (5) A calculation under ^{F27}[this paragraph] above is invalid if made at a time when an order under paragraph 5(3) above which is effective in relation to the year has not come into force.]

Textual Amendments

- F18** 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)
- F19** 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)**
- F20** 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)
- F21** Words in Sch. 7 para. 6(4) substituted (27.11.2003 for W., 25.11.2004 for E.) by [Local Government Act 2003 \(c. 26\)](#), **ss. 62(10)**, 128(6); S.I. 2003/3034, art. 2, Sch. 1 Pt. I; S.I. 2004/3132, art. 3(1)(b)

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- F22** S. 99 substituted (6.3.1992) by 1992 c. 14, s. 104, **Sch. 10 Pt. III para.24** (with s. 118(1)(2)(4))
- F23** Sch. 7 para. 6(4A)(4B) inserted (27.11.2003) by Local Government Act 2003 (c. 26), s. 128(4)(f), **Sch. 7 para. 25(3)**; S.I. 2003/3034, art. 2, Sch. 1 Pt. I
- F24** Words in Sch. 7 para. 6(4A) 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)(b)(i)**
- F25** Words in Sch. 7 para. 6(4A) omitted (25.5.2007) by virtue of 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)(b)(ii)**
- F26** Sch. 7 para. 6(4B) 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)(c)**
- F27** Words in Sch. 7 para. 6(5) substituted (27.11.2003 for W., 25.11.2004 for E.) by Local Government Act 2003 (c. 26), **ss. 62(10)**, 128(6); S.I. 2003/3034, art. 2, Sch. 1 Pt. I; S.I. 2004/3132, art. 3(1)(b)

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