

SCHEDULE 1

Regulation 3

RULES FOR THE CALCULATION OF NON-DOMESTIC RATING CONTRIBUTIONS

1.—(1) In relation to each authority, there shall be calculated for the year commencing on 1st April 1993 and each subsequent year the amounts described in paragraphs 2 to 10 of this Schedule.

(2) From the amount described in paragraph 2 there shall be deducted the amounts described in paragraphs 3 to 8, and to that amount there shall be added the amounts described in paragraphs 9 and 10.

(3) The amount calculated under sub-paragraph (2) above shall be the authority's non-domestic rating contribution for the year.

Gross amount due to the authority

2. The amount which is the total of—

- (a) the amounts paid or payable to the authority in respect of non-domestic rates for the relevant year; and
- (b) the amounts paid or payable to the authority by way of a contribution in aid for the relevant year made in respect of lands and heritages which, but for any rule of law relating to Crown exemption, would be liable to non-domestic rates (including amounts paid or payable under section 20 of the 1956 Act);

without taking into account—

- (i) any apportionment carried out by the assessor under section 243A(1) of the 1947 Act⁽¹⁾;
- (ii) any relief granted by the authority under section 244 of that Act; or
- (iii) any reduction or remission granted by the authority under section 4(5) of the 1962 Act⁽²⁾.

Deductions from gross amount

3. The amount which is the difference between the amount calculated under paragraph 2 of this Schedule for the relevant year and the amount which would be so calculated if any apportionment carried out by the assessor under section 243A(1) of the 1947 Act were taken into account.

4. The amount which is the difference between the amount calculated under paragraph 2 of this Schedule for the relevant year and the amount which would be so calculated if any relief granted by the authority under section 244 of the 1947 Act were taken into account.

5. The amount which is the difference between the amount calculated under paragraph 2 of this Schedule for the relevant year and the amount which would be so calculated if any reduction or remission granted by the authority under section 4(5) of the 1962 Act were taken into account.

6. The amounts which—

- (a) are payable to the authority in respect of non-domestic rates for the relevant year or a preceding year commencing after 31st March 1993;
- (b) in the opinion of the authority are bad debts which should be written off or are doubtful debts for which provision should be made; and

(1) Section 243A was inserted by the Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31), section 6.

(2) Section 4(5) was amended by the Local Government and Planning (Scotland) Act 1982 (c. 43), section 5(1)(b).

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- (c) have not been taken into account as amounts described in this paragraph in the calculation made under paragraph 11(5) of Schedule 12 to the Act for a preceding year.
7. The amounts which—
- (a) as amounts paid or payable to the authority in respect of non-domestic rates for a preceding year were taken into account by the authority in the calculation made under paragraph 11(5) of Schedule 12 to the Act for that year;
 - (b) have since been repaid or are now repayable by the authority; and
 - (c) have not been taken into account by the authority as amounts described in this paragraph in the calculation made for a preceding year under paragraph 11(5) of Schedule 12 to the Act.
8. The amounts which have been paid in the relevant year by the authority under the Non-Domestic Rating (Payment of Interest) (Scotland) Regulations 1992⁽³⁾ as interest in respect of overpaid non-domestic rates.

Additions to gross amount

9. The amounts which—
- (a) have been taken into account by the authority as amounts described in paragraph 6 of this Schedule in the calculation made for a preceding year under paragraph 11(5) of Schedule 12 to the Act;
 - (b) have now been paid or are now payable to the authority; and
 - (c) have not been taken into account by the authority as amounts described in this paragraph in such a calculation.
10. The amounts which—
- (a) were amounts payable to the authority in respect of non-domestic rates for a preceding year or by way of such a contribution for that year as is described in sub-paragraph (b) of paragraph 2 of this Schedule;
 - (b) were not taken into account by the authority as amounts described in that paragraph in the calculation made for that year under paragraph 11(5) of Schedule 12 to that Act;
 - (c) have now been paid or are now payable to the authority; and
 - (d) have not been taken into account by the authority as amounts described in this paragraph in the calculation made for any preceding year under paragraph 11(5) of Schedule 12 to the Act.

(3) S.I.1992/2184.