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## EXPLANATORY NOTE

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

Under Part II of Schedule 8 to the Local Government Finance Act 1988, billing authorities are required to pay amounts (called non-domestic rating contributions) to the Secretary of State. Payments in respect of a provisional amount of the contributions are made during the financial year, final calculations and any adjustments of payments being made after the year ends.

These Regulations amend the rules for calculation of contributions contained in the Non-Domestic Rating Contributions (England) Regulations 1992 (“the 1992 Regulations”). Regulation 2 corrects a misleading reference introduced into the 1992 Regulations by [S. I.1994/1431](#). Regulation 3 amends Schedule 1 to the 1992 Regulations for 1995/6 and subsequent years; it allows certain legal costs to be deducted from the amount of the contributions and alters certain figures used in the calculation of contributions. Regulation 4 amends Schedule 2 to the 1992 Regulations by excluding the assumption required for the financial year beginning on 1st April 1995 in relation to enterprise zones and by altering certain figures which are relevant in relation to the calculation of provisional amounts.