

EXPLANATORY NOTE

(This note is not part of the Regulations)

Under Part II of Schedule 8 to the Local Government Finance Act 1988 (“the 1988 Act”) billing authorities are required to pay amounts (called non-domestic rating contributions) to the Secretary of State. Provisional amounts are paid during the year and final calculations and any payment adjustments are made after the year ends.

Regulation 2 of these Regulations amends the rules for the calculation of payments contained in regulation 7A of the Non-Domestic Rating Contributions (England) Regulations 1992 in order to take account of the amendments made by the Non-Domestic Rating Act 1994 to Schedule 7A to the 1988 Act (Non-domestic rating: 1990 to 1995).