
STATUTORY INSTRUMENTS

2013 No. 452

The Non-Domestic Rating (Rates Retention) Regulations 2013

PART 1

General

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rating (Rates Retention) Regulations 2013 and come into force on the day after the day on which they are made.

Interpretation

2.—(1) In these Regulations—

“the 1988 Act” means the Local Government Finance Act 1988;

“authority” means a billing authority or a major precepting authority;

“billing authority” means a billing authority in England;

[^{F1}“central share payment” means a payment made by a billing authority to the Secretary of State under paragraph 6(2) of Schedule 7B to the 1988 Act;]

“certified non-domestic rating income” has the meaning given by regulation 9(4);

“non-domestic rating income” has the meaning given by regulation 3(3);

“preceding year” means the year immediately preceding the relevant year;

“relevant precepting authority” in relation to a billing authority means a major precepting authority other than a police and crime commissioner, having a power to issue a precept to that billing authority;

“relevant year” means the year for which a calculation of non-domestic rating income or of a payment is being made;

“schedule of instalments” has the meaning given by regulation 15;

“small business non-domestic rating multiplier” in relation to a year means the small business non-domestic rating multiplier for the year determined under Part 1 of Schedule 7 to the 1988 Act ^{M1}.

(2) In these Regulations any reference to a billing authority's general fund shall be construed in relation to the Common Council of the City of London as a reference to the City fund ^{M2}.

(3) In these Regulations any reference to a billing authority's collection fund income and expenditure account is a reference to a revenue account to which, in accordance with proper practices, are credited or charged, as the case may be, amounts in respect of the authority's income and expenditure relating to sums paid or to be paid into or payments met or to be met from the authority's collection fund.

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Textual Amendments

- F1** Words in [reg. 2\(1\)](#) inserted (16.1.2017) by [The Non-Domestic Rating \(Rates Retention\) \(Amendment\) Regulations 2016 \(S.I. 2016/1268\)](#), regs. 1(2), 3

Marginal Citations

- M1** Relevant amendments were made to Schedule 7 by section 62 of the Local Government Act 2003.
M2 See section 93 of the 1988 Act.

PART 2

Calculations and in-year payments

Calculation and notification of non-domestic rating income and other amounts

- 3.—(1) For each year a billing authority must calculate—
- (a) the amount of the central share of its non-domestic rating income;
 - (b) the amount of each relevant precepting authority's share of its non-domestic rating income in accordance with regulation 5;
 - (c) the amount (if any) to be deducted from the central share payment in accordance with regulation 4(1);
 - (d) the amount of each relevant precepting authority's share of any amount to be deducted from the central share payment in accordance with regulation 4(1);
 - [^{F2}(da) for a billing authority listed in [^{F3}Parts 1 to 22] of Schedule 5, the amount that is its estimate of the amount (if any) specified by paragraph 2 of Schedule 2 for that year;
 - (db) for a billing authority listed in [^{F4}Parts 1 to 22] of Schedule 5, the amount that is its estimate of the amount (if any) specified by paragraph 3 of Schedule 2 for that year;]
 - (e) the amount (if any) specified by regulation 7(2);
 - [^{F5}(f) the amount (if any) specified by regulation 7A(2);
 - (g) the amount of each relevant precepting authority's share of any amount specified by regulation 7A.]
- (2) The billing authority must notify the Secretary of State and any relevant precepting authorities of the amounts that have been calculated—
- (a) for the year commencing on 1st April 2013 on or before 15th March 2013;
 - (b) for a year commencing on or after 1st April 2014 on or before 31st January in the preceding year.

[^{F6}(2A) In relation to the relevant year commencing on 1st April 2017, a billing authority listed in Parts 2 to 6 of Schedule 5 must on or before 30th April 2017 notify the Secretary of State and any relevant precepting authority of the amounts it has calculated under paragraph (1)(da) and (db) for that relevant year.]

[^{F7}(2B) In relation to the relevant year commencing on 1st April 2018, a billing authority listed in Parts 1 and 7 to 22 of Schedule 5 must on or before 30th April 2018 notify the Secretary of State and any relevant precepting authority of the amounts it has calculated under paragraph (1)(da) and (db) for that relevant year.]

(3) A billing authority's non-domestic rating income for the purposes of paragraph (1) is the billing authority's estimate for the relevant year of the amount specified by paragraph 1 of Schedule 1.

(4) If an authority fails to comply with paragraph (2) the Secretary of State may make a calculation of the amount or amounts; and in such cases—

- (a) the Secretary of State must notify the authority and any relevant precepting authority of the amount or amounts calculated; and
- (b) these Regulations take effect as if the amount or amounts calculated by the Secretary of State were calculated in accordance with paragraph (1).

Textual Amendments

- F2** Reg. 3(1)(da)(db) inserted (30.3.2017) by [The Non-Domestic Rating \(Rates Retention\) and \(Levy and Safety Net\) \(Amendment\) Regulations 2017 \(S.I. 2017/496\)](#), regs. 1(2), **3(a)**
- F3** Words in reg. 3(1)(da) substituted (30.3.2018) by [The Non-Domestic Rating \(Rates Retention and Levy and Safety Net\) \(Amendment\) Regulations 2018 \(S.I. 2018/463\)](#), regs. 1(2), **3(a)**
- F4** Words in reg. 3(1)(db) substituted (30.3.2018) by [The Non-Domestic Rating \(Rates Retention and Levy and Safety Net\) \(Amendment\) Regulations 2018 \(S.I. 2018/463\)](#), regs. 1(2), **3(b)**
- F5** Reg. 3(1)(f)(g) inserted (10.3.2015) by [The Non-Domestic Rating \(Shale Oil and Gas and Miscellaneous Amendments\) Regulations 2015 \(S.I. 2015/628\)](#), regs. 1(4), **11(2)**
- F6** Reg. 3(2A) inserted (30.3.2017) by [The Non-Domestic Rating \(Rates Retention\) and \(Levy and Safety Net\) \(Amendment\) Regulations 2017 \(S.I. 2017/496\)](#), regs. 1(2), **3(b)**
- F7** Reg. 3(2B) inserted (30.3.2018) by [The Non-Domestic Rating \(Rates Retention and Levy and Safety Net\) \(Amendment\) Regulations 2018 \(S.I. 2018/463\)](#), regs. 1(2), **3(c)**

Payment to the Secretary of State in respect of the central share

4.—^{F8}(1) In relation to each relevant year, a billing authority must deduct from the central share payment the amount which is the total of the following—

- (a) its estimate of the amount (if any) specified by paragraph 2 of Schedule 2 for that year;
- (b) its estimate of the amount (if any) specified by paragraph 3 of Schedule 2 for that year;
- ^{F9}(c) for a relevant year beginning on 1st April 2017, its estimate of the amount specified by paragraph 2(1) of Schedule 2A for that year (if applicable);
- (d) for a relevant year beginning on or after 1st April 2017, its estimate of the amount specified by paragraph 2 of Schedule 2B for that year (if applicable); and
- (e) for a relevant year beginning on or after 1st April 2018, its estimate of the amount specified by paragraph 2(1) of Schedule 2C for that year (if applicable).]]

(2) The ^{F10}central share payment] must be made in the course of the relevant year in accordance with the schedule of instalments.

^{F11}(3) In relation to a relevant year commencing on or after 1st April 2017, this regulation does not apply to a billing authority listed in Parts 2 to 6 of Schedule 5.]

^{F12}(4) In relation to the relevant year commencing on 1st April 2018, this regulation does not apply to a billing authority listed in Parts 1 and 7 to 22 of Schedule 5.]

Textual Amendments

- F8** Reg. 4(1) substituted (16.1.2017) by [The Non-Domestic Rating \(Rates Retention\) \(Amendment\) Regulations 2016 \(S.I. 2016/1268\)](#), regs. 1(2), **4(a)**

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- F9** Reg. 4(1)(c)-(e) substituted for reg. 4(1)(c) (19.1.2018) by [The Non-Domestic Rating \(Rates Retention\) \(Amendment\) Regulations 2017 \(S.I. 2017/1321\)](#), regs. 1(2), **3**
- F10** Words in reg. 4(2) substituted (16.1.2017) by [The Non-Domestic Rating \(Rates Retention\) \(Amendment\) Regulations 2016 \(S.I. 2016/1268\)](#), regs. 1(2), **4(b)**
- F11** Reg. 4(3) inserted (30.3.2017) by [The Non-Domestic Rating \(Rates Retention\) and \(Levy and Safety Net\) \(Amendment\) Regulations 2017 \(S.I. 2017/496\)](#), regs. 1(2), **4**
- F12** Reg. 4(4) inserted (30.3.2018) by [The Non-Domestic Rating \(Rates Retention and Levy and Safety Net\) \(Amendment\) Regulations 2018 \(S.I. 2018/463\)](#), regs. 1(2), **4**

Payments by billing authorities to major precepting authorities in respect of share of income

5.—(1) This regulation applies if a local government finance report for a year is approved by resolution of the House of Commons.

(2) Each billing authority must make a payment for the year to each of its relevant precepting authorities of the amount that is that authority's share of the billing authority's non-domestic rating income.

(3) ^{F13}Unless paragraph (3A)^{F14}, (3B) or (3C)] applies, the] relevant precepting authority shares are—

- (a) 10% where the relevant precepting authority is a county council which is a fire and rescue authority;
- (b) 9% where the relevant precepting authority is a county council which is not a fire and rescue authority;
- (c) 20% where the relevant precepting authority is the Greater London Authority; and
- (d) 1% where the relevant precepting authority is a fire and rescue authority not falling within sub-paragraph (a).

^{F15}(3A) For a relevant year commencing on or after 1st April 2017, the relevant precepting authority shares are—

- ^{F16}(a)
- (b) 5% where the relevant precepting authority is the West of England Combined Authority.]

^{F17}(3B) For the relevant year commencing on 1st April 2017 and a relevant year commencing on or after 1st April 2019, the relevant precepting authority share for the Greater London Authority is 37%.

(3C) For the relevant year commencing on 1st April 2018, the relevant precepting authority shares are—

- (a) 36% where the relevant precepting authority is the Greater London Authority;
- (b) 49% where the relevant precepting authority is Derbyshire County Council;
- (c) 59% where the relevant precepting authority is Devon County Council;
- (d) 50% where the relevant precepting authority is Gloucestershire County Council;
- (e) 59% where the relevant precepting authority is Kent County Council;
- (f) 40% where the relevant precepting authority is Lincolnshire County Council;
- (g) 20% where the relevant precepting authority is Suffolk County Council; and
- (h) 70% where the relevant precepting authority is Surrey County Council.]

(4) The payment must be made in the course of the relevant year in accordance with the schedule of instalments.

Textual Amendments

- F13** Words in reg. 5(3) substituted (30.3.2017) by [The Non-Domestic Rating \(Rates Retention\) and \(Levy and Safety Net\) \(Amendment\) Regulations 2017 \(S.I. 2017/496\)](#), regs. 1(2), **5(a)**
- F14** Words in reg. 5(3) inserted (30.3.2018) by [The Non-Domestic Rating \(Rates Retention and Levy and Safety Net\) \(Amendment\) Regulations 2018 \(S.I. 2018/463\)](#), regs. 1(2), **5(a)**
- F15** Reg. 5(3A) inserted (30.3.2017) by [The Non-Domestic Rating \(Rates Retention\) and \(Levy and Safety Net\) \(Amendment\) Regulations 2017 \(S.I. 2017/496\)](#), regs. 1(2), **5(b)**
- F16** Reg. 5(3A)(a) omitted (30.3.2018) by virtue of [The Non-Domestic Rating \(Rates Retention and Levy and Safety Net\) \(Amendment\) Regulations 2018 \(S.I. 2018/463\)](#), regs. 1(2), **5(b)**
- F17** Reg. 5(3B)(3C) inserted (30.3.2018) by [The Non-Domestic Rating \(Rates Retention and Levy and Safety Net\) \(Amendment\) Regulations 2018 \(S.I. 2018/463\)](#), regs. 1(2), **5(c)**

Payments to major precepting authorities in respect of deductions from central share payments

6.—(1) This regulation applies where an amount has been deducted from the central share payment for a year under regulation 4(1) in respect of an amount [^{F18}specified by paragraph 3 of Schedule 2 (case B hereditaments) or paragraph 2(1) of Schedule 2A (special provision for deduction from the central share payment)].

(2) The billing authority must pay to each relevant precepting authority that authority's share of [^{F19}each specified] amount.

(3) The relevant precepting authority shares are—

- (a) 20% where the relevant precepting authority is a county council which is a fire and rescue authority;
- (b) 18% where the relevant precepting authority is a county council which is not a fire and rescue authority;
- (c) 40% where the relevant precepting authority is the Greater London Authority; and
- (d) 2% where the relevant precepting authority is a fire and rescue authority not falling within sub-paragraph (a).

(4) The payment must be made in the course of the relevant year in accordance with the schedule of instalments.

Textual Amendments

- F18** Words in reg. 6(1) substituted (30.3.2017) by [The Non-Domestic Rating \(Rates Retention\) and \(Levy and Safety Net\) \(Amendment\) Regulations 2017 \(S.I. 2017/496\)](#), regs. 1(2), **6(a)**
- F19** Words in reg. 6(2) substituted (30.3.2017) by [The Non-Domestic Rating \(Rates Retention\) and \(Levy and Safety Net\) \(Amendment\) Regulations 2017 \(S.I. 2017/496\)](#), regs. 1(2), **6(b)**

Payments with respect to county matters

7.—(1) This regulation applies where the billing authority is a district council in an area for which there is a county council.

(2) The amount specified by this regulation is the amount to be disregarded in respect of a hereditament for the relevant year calculated in accordance with the Non-Domestic Rating (Renewable Energy Projects) Regulations 2013 ^{M3} where—

- (a) the hereditament falls within a class designated by those Regulations; and

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- (b) the local planning authority responsible for determining the application for planning permission in respect of development which led to the hereditament falling within the designated class was a county council.
- (3) The billing authority must make a payment for the year to the relevant county council equal to the amount estimated (if any) in accordance with regulation 3 as the amount specified by this regulation.
- (4) The payment must be made in the course of the relevant year in accordance with the schedule of instalments.
- (5) In this regulation, “planning permission” means permission under Part 3 of the Town and Country Planning Act 1990 ^{M4}.

Marginal Citations

- M3** S.I. 2013/
M4 1990 c.8.

[^{F20}Payments with respect to shale oil or gas hereditaments

7A.—(1) This regulation applies where the area of a billing authority includes a hereditament within a class designated by Part 2 of the Non-Domestic Rating (Shale Oil and Gas and Miscellaneous Amendments) Regulations 2015.

(2) The amount specified by this regulation is the amount to be disregarded in respect of a hereditament for the relevant year calculated in accordance with the Non-Domestic Rating (Shale Oil and Gas and Miscellaneous Amendments) Regulations 2015 where the hereditament falls within a class designated by Part 2 of those Regulations.

(3) The billing authority must make a payment for the year to each relevant precepting authority equal to that authority’s share (as set out in paragraph (4)) of the amount estimated (if any), in accordance with regulation 3, as the amount specified by this regulation.

(4) The relevant precepting authority shares are—

- (a) 60% where the relevant precepting authority is a county council which is a fire and rescue authority;
- (b) 59% where the relevant precepting authority is a county council which is not a fire and rescue authority;
- (c) 20% where the relevant precepting authority is the Greater London Authority; and
- (d) 1% where the relevant precepting authority is a fire and rescue authority not falling within sub-paragraph (a).

(5) The payment must be made in the course of the relevant year in accordance with the schedule of instalments.]

Textual Amendments

- F20** Reg. 7A inserted (10.3.2015) by The Non-Domestic Rating (Shale Oil and Gas and Miscellaneous Amendments) Regulations 2015 (S.I. 2015/628), regs. 1(4), **11(3)**

Transfer from collection fund to general fund

8.—(1) In relation to each relevant year a billing authority must transfer from its collection fund to its general fund the amount calculated in accordance with Schedule 3.

(2) The transfer must be made in the course of the relevant year in accordance with the schedule of instalments.

PART 3

End of year calculations and reconciliation

End of year calculations

9.—(1) On or before [^{F21}31st July] in the year following the relevant year a billing authority must—

(a) calculate the amount specified by paragraph 1 of Schedule 1 for the relevant year;

[^{F22}(b) calculate the amount (if any) specified by paragraph 2 of Schedule 2 for the relevant year;

(ba) calculate the amount (if any) specified by paragraph 3 of Schedule 2 for the relevant year;

(bb) calculate the amount specified by paragraph 2(1) of Schedule 2A for the relevant year (if applicable);

(bc) calculate the amount specified by paragraph 2 of Schedule 2B for the relevant year (if applicable);]

[^{F23}(bd) calculate the amount specified by paragraph 2(1) of Schedule 2C for the relevant year (if applicable);]

(c) calculate the amount (if any) specified by regulation 7(2)[^{F24}, 7A(2) and the amount of each relevant precepting authority's share of any amount specified by regulation 7A] for the relevant year; and

(d) notify the Secretary of State and any relevant precepting authorities of the amounts calculated.

(2) The billing authority must arrange for the calculations and amounts to be certified in accordance with such arrangements as the Secretary of State may direct.

(3) The person certifying the calculations and amounts must send the certification to the Secretary of State and notify the billing authority and relevant precepting authorities of the amounts so certified.

(4) The amount specified by paragraph 1 of Schedule 1 to these Regulations and calculated and certified in accordance with this regulation is the authority's certified non-domestic rating income for the relevant year.

Textual Amendments

F21 Words in [reg. 9](#) substituted (30.3.2018) by [The Non-Domestic Rating \(Rates Retention and Levy and Safety Net\) \(Amendment\) Regulations 2018 \(S.I. 2018/463\)](#), regs. 1(2), **6**

F22 [Reg. 9\(1\)\(b\)-\(bc\)](#) substituted for [reg. 9\(1\)\(b\)](#) (16.1.2017) by [The Non-Domestic Rating \(Rates Retention\) \(Amendment\) Regulations 2016 \(S.I. 2016/1268\)](#), regs. 1(2), **5**

F23 [Reg. 9\(1\)\(bd\)](#) inserted (19.1.2018) by [The Non-Domestic Rating \(Rates Retention\) \(Amendment\) Regulations 2017 \(S.I. 2017/1321\)](#), regs. 1(2), **4**

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F24 Words in reg. 9(1)(c) inserted (10.3.2015) by [The Non-Domestic Rating \(Shale Oil and Gas and Miscellaneous Amendments\) Regulations 2015 \(S.I. 2015/628\)](#), regs. 1(4), **11(4)**

[^{F25}Special provision for end of year calculations for relevant year beginning on 1st April 2015

9A.—(1) This regulation applies in relation to the relevant year beginning on 1st April 2015 to a billing authority to which Schedule 2A or 2B applies.

(2) In addition to the calculations made under regulation 9(1) for that year, the billing authority must calculate the following amounts on or before 23rd January 2017—

- (a) the amount specified by paragraph 2(1) of Schedule 2A for that year (if applicable);
 - (b) the amount specified by paragraph 2 of Schedule 2B for that year (if applicable).
- (3) The billing authority must—
- (a) notify the Secretary of State on or before 23rd January 2017 of the amounts calculated; and
 - (b) arrange for the calculations and amounts to be certified in accordance with such arrangements as the Secretary of State may direct.

(4) The person certifying the calculations and amounts must send the certification to the Secretary of State and notify the billing authority of the amounts so certified.]

Textual Amendments

F25 Reg. 9A inserted (16.1.2017) by [The Non-Domestic Rating \(Rates Retention\) \(Amendment\) Regulations 2016 \(S.I. 2016/1268\)](#), regs. 1(2), **6**

[^{F26}Special provision for end of year calculations for relevant year beginning on 1st April 2016

9B.—(1) This regulation applies in relation to the relevant year beginning on 1st April 2016 to a billing authority to which Schedule 2C applies.

(2) In addition to the calculations made under regulation 9(1) for that year, the billing authority must calculate the amount specified by paragraph 2(1) of Schedule 2C for that year (if applicable) on or before 2nd February 2018.

- (3) The billing authority must—
- (a) notify the Secretary of State on or before 2nd February 2018 of the amount calculated; and
- (b) arrange for the calculation and amount to be certified in accordance with such arrangements as the Secretary of State may direct.

(4) The person certifying the calculation and amount must send the certification to the Secretary of State and notify the billing authority of the amount so certified.]

Textual Amendments

F26 Reg. 9B inserted (19.1.2018) by [The Non-Domestic Rating \(Rates Retention\) \(Amendment\) Regulations 2017 \(S.I. 2017/1321\)](#), regs. 1(2), **5**

[^{F27}Reconciliation of disregarded amounts

10.—(1) Where the amount included in the calculation of the certified non-domestic rating income as an amount to be disregarded in accordance with regulations made under paragraph 39 or 40 of Schedule 7B to the 1988 Act is different to the amount estimated for the purposes of regulation 3 (“the estimated amount”) paragraphs (2) to (4) apply.

(2) Where the difference relates to a hereditament within the description in regulation 7(2) (county matters)—

- (a) if the certified amount is less than the amount paid to the county council, the county council must pay an amount equal to the difference to the billing authority; or
- (b) if the certified amount is more than the amount paid to the county council, the billing authority must pay an amount equal to the difference to the county council.

(3) Where the difference relates to a hereditament within the description in regulation 7A(1) (shale oil or gas hereditaments)—

- (a) if the certified amount is less than the estimated amount—
 - (i) each relevant precepting authority must pay an amount equal to that relevant precepting authority’s percentage share (as set out in paragraph (5)) of the difference to the billing authority; and
 - (ii) the billing authority must transfer an amount equal to its percentage share of the difference from its general fund to its collection fund; or
- (b) if the certified amount is more than the estimated amount—
 - (i) the billing authority must pay an amount equal to the relevant precepting authority’s percentage share of the difference to each relevant precepting authority; and
 - (ii) the billing authority must transfer an amount equal to its percentage share of the difference from its collection fund to its general fund.

(4) Where the difference relates to any other hereditament—

- (a) if the certified amount is less than the estimated amount, the billing authority must transfer an amount equal to the difference from its general fund to its collection fund; or
- (b) if the certified amount is more than the estimated amount, the billing authority must transfer an amount equal to the difference from its collection fund to its general fund.

(5) For the purposes of this regulation, the percentage shares are—

- (a) 100% where the billing authority is—
 - (i) a county council, or a district council in an area for which there is no county council, and the authority is a fire and rescue authority; or
 - (ii) the Council of the Isles of Scilly;
- (b) 99% where the billing authority is a county council, or a district council in an area for which there is no county council, and the authority is not a fire and rescue authority;
- (c) 40% where the billing authority is a district council in an area for which there is a county council;
- (d) 80% where the billing authority is a London borough council or the Common Council of the City of London;
- (e) 60% where the relevant precepting authority is a county council which is a fire and rescue authority;
- (f) 59% where the relevant precepting authority is a county council which is not a fire and rescue authority;

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- (g) 20% where the relevant precepting authority is the Greater London Authority; and
- (h) 1% where the relevant precepting authority is a fire and rescue authority not falling within sub-paragraph (e).]

Textual Amendments

F27 Reg. 10 substituted (10.3.2015) by [The Non-Domestic Rating \(Shale Oil and Gas and Miscellaneous Amendments\) Regulations 2015 \(S.I. 2015/628\)](#), regs. 1(4), **11(5)**

[^{F28}Reconciliation of amount deducted from central share payment

11.—[^{F29}(A1) This regulation applies in relation to a relevant year if a billing authority deducts an amount under regulation 4(1) from its central share payment for that year.]

(1) Where the amount certified under regulation 9 as the [^{F30}amount specified by paragraph 2 of Schedule 2 for a relevant year is different from the amount deducted under regulation 4(1)(a) from the central share payment for that year]—

- (a) if the certified amount is less than the deducted amount, the billing authority must—
 - (i) pay an amount equal to the difference to the Secretary of State; and
 - (ii) transfer an amount equal to the difference from its general fund to its collection fund; or
- (b) if the certified amount is more than the deducted amount—
 - (i) the Secretary of State must pay an amount equal to the difference to the billing authority; and
 - (ii) the billing authority must transfer an amount equal to the difference from its collection fund to its general fund.

(2) Where the amount certified under regulation 9 as the [^{F31}amount specified by paragraph 3 of Schedule 2 for a relevant year is different from the amount deducted under regulation 4(1)(b) from the central share payment for that year]—

- (a) if the certified amount is less than the deducted amount—
 - (i) the billing authority must pay an amount equal to the difference to the Secretary of State;
 - (ii) each relevant precepting authority must pay an amount equal to the relevant precepting authority's percentage share of the difference to the billing authority; and
 - (iii) the billing authority must transfer an amount equal to its percentage share of the difference from its general fund to its collection fund; or
- (b) if the certified amount is more than the deducted amount—
 - (i) the Secretary of State must pay an amount equal to the difference to the billing authority;
 - (ii) the billing authority must pay an amount equal to the relevant precepting authority's percentage share of the difference to each relevant precepting authority; and
 - (iii) the billing authority must transfer an amount equal to its percentage share of the difference from its collection fund to its general fund.

[^{F32}(2A) For [^{F33}the relevant year beginning on 1st April 2017], where the amount certified under regulation 9 as the amount specified by paragraph 2(1) of Schedule 2A for that year is different from the amount deducted under [^{F34}regulation 4(1)(c)] from the central share payment for that year—

- (a) if the certified amount is less than the deducted amount—
 - (i) the billing authority must pay to the Secretary of State an amount equal to the difference; and
 - (ii) the billing authority must transfer from its general fund to its collection fund an amount equal to the difference; or
- (b) if the certified amount is more than the deducted amount—
 - (i) the Secretary of State must pay to the billing authority an amount equal to the difference; and
 - (ii) the billing authority must transfer from its collection fund to its general fund an amount equal to the difference.

(2B) For a relevant year beginning on or after 1st April 2017, where the amount certified under regulation 9 as the amount specified by paragraph 2 of Schedule 2B for that year is different from the amount deducted under [^{F35}regulation 4(1)(d)] from the central share payment for that year—

- (a) if the certified amount is less than the deducted amount—
 - (i) the billing authority must pay to the Secretary of State an amount equal to the difference; and
 - (ii) the billing authority must transfer from its general fund to its collection fund an amount equal to the difference; or
- (b) if the certified amount is more than the deducted amount—
 - (i) the Secretary of State must pay to the billing authority an amount equal to the difference; and
 - (ii) the billing authority must transfer from its collection fund to its general fund an amount equal to the difference.]

[^{F36}(2C) For a relevant year beginning on or after 1st April 2018, where the amount certified under regulation 9 as the amount specified by paragraph 2(1) of Schedule 2C for that year is different from the amount deducted under regulation 4(1)(e) from the central share payment for that year—

- (a) if the certified amount is less than the deducted amount—
 - (i) the billing authority must pay to the Secretary of State an amount equal to the difference; and
 - (ii) the billing authority must transfer from its general fund to its collection fund an amount equal to the difference; or
- (b) if the certified amount is more than the deducted amount—
 - (i) the Secretary of State must pay to the billing authority an amount equal to the difference; and
 - (ii) the billing authority must transfer from its collection fund to its general fund an amount equal to the difference.]

(3) [^{F37}Unless paragraph (4) applies, for] the purposes of this regulation, the percentage shares are—

- (a) 100% where the billing authority is—
 - (i) a county council, or a district council in an area for which there is no county council, and the authority is a fire and rescue authority; or
 - (ii) the Council of the Isles of Scilly;
- (b) 98% where the billing authority is a county council, or a district council in an area for which there is no county council, and the authority is not a fire and rescue authority;

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- (c) 80% where the billing authority is a district council in an area for which there is a county council;
- (d) 60% where the billing authority is a London borough council or the Common Council of the City of London;
- (e) 20% where the relevant precepting authority is a county council which is a fire and rescue authority;
- (f) 18% where the relevant precepting authority is a county council which is not a fire and rescue authority;
- (g) 40% where the relevant precepting authority is the Greater London Authority; and
- (h) 2% where the relevant precepting authority is a fire and rescue authority not falling within sub-paragraph (e).]

[^{F38}(4) In relation to a relevant year commencing on or after 1st April 2017, the percentage shares are—

- (a) 44.8% where the billing authority is listed in Part 1 of Schedule 5; and
- (b) 55.2% where the relevant precepting authority is the Greater London Authority.]

Textual Amendments

- F28** Reg. 11 substituted (10.3.2015) by The Non-Domestic Rating (Shale Oil and Gas and Miscellaneous Amendments) Regulations 2015 (S.I. 2015/628), regs. 1(4), **12(2)**
- F29** Reg. 11(A1) inserted (30.3.2017) by The Non-Domestic Rating (Rates Retention) and (Levy and Safety Net) (Amendment) Regulations 2017 (S.I. 2017/496), regs. 1(2), **7(a)**
- F30** Words in reg. 11(1) substituted (16.1.2017) by The Non-Domestic Rating (Rates Retention) (Amendment) Regulations 2016 (S.I. 2016/1268), regs. 1(2), **7(a)**
- F31** Words in reg. 11(2) substituted (16.1.2017) by The Non-Domestic Rating (Rates Retention) (Amendment) Regulations 2016 (S.I. 2016/1268), regs. 1(2), **7(b)**
- F32** Reg. 11(2A)(2B) inserted (16.1.2017) by The Non-Domestic Rating (Rates Retention) (Amendment) Regulations 2016 (S.I. 2016/1268), regs. 1(2), **7(c)**
- F33** Words in reg. 11(2A) substituted (19.1.2018) by The Non-Domestic Rating (Rates Retention) (Amendment) Regulations 2017 (S.I. 2017/1321), regs. 1(2), **6(2)(a)**
- F34** Words in reg. 11(2A) substituted (19.1.2018) by The Non-Domestic Rating (Rates Retention) (Amendment) Regulations 2017 (S.I. 2017/1321), regs. 1(2), **6(2)(b)**
- F35** Words in reg. 11(2B) substituted (19.1.2018) by The Non-Domestic Rating (Rates Retention) (Amendment) Regulations 2017 (S.I. 2017/1321), regs. 1(2), **6(3)**
- F36** Reg. 11(2C) inserted (19.1.2018) by The Non-Domestic Rating (Rates Retention) (Amendment) Regulations 2017 (S.I. 2017/1321), regs. 1(2), **6(4)**
- F37** Words in reg. 11(3) substituted (30.3.2017) by The Non-Domestic Rating (Rates Retention) and (Levy and Safety Net) (Amendment) Regulations 2017 (S.I. 2017/496), regs. 1(2), **7(b)**
- F38** Reg. 11(4) inserted (30.3.2017) by The Non-Domestic Rating (Rates Retention) and (Levy and Safety Net) (Amendment) Regulations 2017 (S.I. 2017/496), regs. 1(2), **7(c)**

[^{F39}Special provision for end of year payments in respect of relevant year beginning on 1st April 2015

11A.—(1) This regulation applies in relation to the relevant year beginning on 1st April 2015 to a billing authority to which Schedule 2A or 2B applies.

(2) Where an amount is certified under regulation 9A as the amount specified by paragraph 2(1) of Schedule 2A for that year (“the certified amount”)—

- (a) the Secretary of State must pay to the billing authority an amount equal to the certified amount; and
 - (b) the billing authority must transfer from its collection fund to its general fund an amount equal to the certified amount.
- (3) Where an amount is certified under regulation 9A as the amount specified by paragraph 2 of Schedule 2B for that year (“the certified amount”)—
- (a) the Secretary of State must pay to the billing authority an amount equal to the certified amount; and
 - (b) the billing authority must transfer from its collection fund to its general fund an amount equal to the certified amount.
- (4) An amount paid to an authority under this regulation is to be recognised by that authority in accordance with proper practices in a revenue account for that year.

Textual Amendments

F39 Regs. 11A, 11B inserted (16.1.2017) by [The Non-Domestic Rating \(Rates Retention\) \(Amendment\) Regulations 2016 \(S.I. 2016/1268\)](#), regs. 1(2), 8

Special provision for end of year payments in respect of relevant year beginning on 1st April 2016

11B.—(1) This regulation applies in relation to the relevant year beginning on 1st April 2016 to a billing authority to which [^{F40}Schedule 2A, 2B or 2C] applies.

(2) Where an amount is certified under regulation 9 as the amount specified by paragraph 2(1) of Schedule 2A for that year (“the certified amount”)—

- (a) the Secretary of State must pay to the billing authority an amount equal to the certified amount; and
- (b) the billing authority must transfer from its collection fund to its general fund an amount equal to the certified amount.

(3) Where an amount is certified under regulation 9 as the amount specified by paragraph 2 of Schedule 2B for that year (“the certified amount”)—

- (a) the Secretary of State must pay to the billing authority an amount equal to the certified amount; and
- (b) the billing authority must transfer from its collection fund to its general fund an amount equal to the certified amount.

[^{F41}(3A) Where an amount is certified under regulation 9B as the amount specified by paragraph 2(1) of Schedule 2C for that year (“the certified amount”)—

- (a) the Secretary of State must pay to the billing authority an amount equal to the certified amount;
- (b) the billing authority must transfer from its collection fund to its general fund an amount equal to the certified amount.]

(4) An amount paid to an authority under this regulation is to be recognised by that authority in accordance with proper practices in a revenue account for that year.]

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Textual Amendments

- F39** Regs. 11A, 11B inserted (16.1.2017) by [The Non-Domestic Rating \(Rates Retention\) \(Amendment\) Regulations 2016 \(S.I. 2016/1268\)](#), regs. 1(2), **8**
- F40** Words in [reg. 11B\(1\)](#) inserted (19.1.2018) by [The Non-Domestic Rating \(Rates Retention\) \(Amendment\) Regulations 2017 \(S.I. 2017/1321\)](#), regs. 1(2), **7(2)**
- F41** [Reg. 11B\(3A\)](#) inserted (19.1.2018) by [The Non-Domestic Rating \(Rates Retention\) \(Amendment\) Regulations 2017 \(S.I. 2017/1321\)](#), regs. 1(2), **7(3)**

[^{F42}Special provision for end of year payments in respect of relevant year beginning on 1st April 2017

11C.—(1) This regulation applies in relation to the relevant year beginning on 1st April 2017 to a billing authority to which Schedule 2C applies.

(2) Where an amount is certified under regulation 9 as the amount specified by paragraph 2(1) of Schedule 2C for that year (“the certified amount”)—

- (a) the Secretary of State must pay to the billing authority an amount equal to the certified amount; and
- (b) the billing authority must transfer from its collection fund to its general fund an amount equal to the certified amount.

(3) An amount paid to an authority under this regulation is to be recognised by that authority in accordance with proper practices in a revenue account for that year.]

Textual Amendments

- F42** [Reg. 11C](#) inserted (19.1.2018) by [The Non-Domestic Rating \(Rates Retention\) \(Amendment\) Regulations 2017 \(S.I. 2017/1321\)](#), regs. 1(2), **8**

Reconciliation of amounts where authority has failed to act diligently

12. Where an amount included in a calculation under regulation 9(1) as a bad debt which should be written off or a doubtful debt for which provision should be made is disallowed on certification under regulation 9(2) on the grounds that the billing authority has failed to act diligently in relation to the collection of non-domestic rates, the authority must transfer such an amount as is disallowed from its general fund to its collection fund.

PART 4

Calculation of surplus and deficit

Calculation and apportionment of surplus or deficit on collection fund for year

13.—(1) For each relevant year beginning on or after 1st April 2014 a billing authority must estimate in accordance with paragraph 1 of Schedule 4 on or before 31st January in the preceding year —

- (a) whether there is a surplus or deficit with respect to non-domestic rates in its collection fund for the preceding year; and
- (b) if so, the amount of the surplus or deficit.

(2) Any surplus or deficit estimated by an authority under paragraph (1) shall belong to or be borne by that authority, the Secretary of State and any relevant precepting authorities in accordance with the shares set out in paragraph 2 of Schedule 4.

Payments and transfers with respect to surplus and deficit

14.—(1) A billing authority must pay to the Secretary of State the Secretary of State's share and to any relevant precepting authority that authority's share of a surplus during the course of the relevant year in accordance with the schedule of instalments.

(2) The Secretary of State and a relevant precepting authority must pay their respective shares of a deficit to the billing authority during the course of the relevant year in accordance with the schedule of instalments.

(3) A transfer under section 97(3) or 97(4) of the 1988 Act of a billing authority's share of a surplus or deficit in respect of non-domestic rates must be made during the course of the relevant year in accordance with the schedule of instalments.

PART 5

Discharge of liabilities

Schedule of instalments

15.—(1) Where a payment under these Regulations is to be paid according to the schedule of instalments it is to be paid in [^{F43}12] instalments such that—

- (a) the first instalment is payable on 30th April; and
- (b) the subsequent instalments are payable on the 19th day of each of the following [^{F44}11] months starting in May.

(2) Where an instalment falls to be paid on a Friday or a day that is not a working day, it shall instead be payable on the first working day that is not a Friday following that day.

[^{F45}(3) The first four instalments are each to be of 9% of the amount payable and each other instalment is to be 8% of the amount payable.]

(4) A billing authority and a major precepting authority may by agreement vary the schedule of instalments with regard to payments between them.

(5) Any amount paid or transferred in respect of a liability under paragraph 6 of Schedule 7B to the 1988 Act or these Regulations for a year, whether or not paid in accordance with paragraph (1) is to be treated as discharging that liability to the extent of the payment.

(6) For the purpose of this regulation “working day” means any day other than a Saturday, a Sunday, Christmas Day, Good Friday or a day which is a bank holiday in England under the Banking and Financial Dealings Act 1971 ^{M5}.

Textual Amendments

F43 Word in [reg. 15\(1\)](#) substituted (with effect in accordance with [reg. 1\(2\)](#) of the amending S.I.) by [The Non-Domestic Rating \(Shale Oil and Gas and Miscellaneous Amendments\) Regulations 2015 \(S.I. 2015/628\)](#), [regs. 1\(2\)](#), [12\(3\)\(a\)](#)

F44 Word in [reg. 15\(1\)\(b\)](#) substituted (with effect in accordance with [reg. 1\(2\)](#) of the amending S.I.) by [The Non-Domestic Rating \(Shale Oil and Gas and Miscellaneous Amendments\) Regulations 2015 \(S.I. 2015/628\)](#), [regs. 1\(2\)](#), [12\(3\)\(b\)](#)

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F45 Reg. 15(3) substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by The Non-Domestic Rating (Shale Oil and Gas and Miscellaneous Amendments) Regulations 2015 (S.I. 2015/628), regs. 1(2), 12(3)(c)

Marginal Citations

M5 1971 c.80.

Interest on amount of instalments

16.—(1) An authority shall pay interest to another authority in respect of any amount which—

- (a) has become payable to that authority in accordance with the schedule of instalments, but
- (b) has not been so paid.

(2) Interest shall be payable on the amount outstanding for every day of the period beginning with the day on which the amount was due to be paid and ending on the day before the day on which it is paid.

(3) Interest shall be calculated at the rate which is 2 per cent above the highest base rate quoted by any of the reference banks at anytime in the period for which that interest is payable.

(4) The interest shall be paid at the same time as the amount outstanding is paid.

(5) For the purposes of paragraph (3), the reference banks are the seven largest persons for the time being who—

- (a) have permission under Part 4 of the Financial Services and Markets Act 2000 ^{M6} to accept deposits;
- (b) are incorporated in the United Kingdom and carrying on there a regulated activity of accepting deposits; and
- (c) quote a base rate in sterling.

(6) For the purposes of paragraph (5), the size of a person is to be determined by reference to the total consolidated gross assets of that person denominated in sterling, as shown in the audited end-year accounts last published before the period for which interest is payable begins.

(7) In this regulation the “consolidated gross assets” of a person is a reference to the gross assets of that person together with any subsidiary (within the meaning of section 1159 of the Companies Act 2006 ^{M7}).

(8) Paragraph (5) must be read with—

- (a) section 22 of the Financial Services and Markets Act 2000;
- (b) any relevant order under that section; and
- (c) Schedule 2 to that Act.

Marginal Citations

M6 2000 c.8

M7 2006 c.46

Recovery

17. Where an amount has become payable by a billing authority or major precepting authority under any provision of these Regulations, and it has not been paid, it shall be recoverable in a court of competent jurisdiction.

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We consent to the making of these Regulations

Stephen Crabb
Desmond Swayne
Two of the Lords Commissioners of Her
Majesty's Treasury

Signed by authority of the Secretary of State for Communities and Local Government

Department for Communities and Local
Government

Brandon Lewis
Parliamentary Under Secretary of State

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Changes and effects yet to be applied to :

- Sch. 1 para. 1(2)(b) substituted by S.I. 2023/268 reg. 3
- Sch. 1 para. 1(2)(a) words substituted by S.I. 2024/324 reg. 2(5)(a)
- Sch. 1 Pt. 2 words inserted by S.I. 2020/1357 reg. 3(c)
- Sch. 1 Pt. 2 words substituted by S.I. 2020/1357 reg. 3(a)
- Sch. 1 Pt. 2 words substituted by S.I. 2020/1357 reg. 3(b)
- Sch. 2 para. 3(1) words inserted by S.I. 2019/709 reg. 7(a)
- Sch. 2 para. 2(1)(b) words omitted by S.I. 2024/184 reg. 2
- Sch. 2 para. 3(1)(b) words omitted by S.I. 2024/184 reg. 2
- Sch. 3 word omitted by S.I. 2021/404 reg. 5(6)(a)
- Sch. 3 words inserted by S.I. 2021/404 reg. 5(6)(b)
- Sch. 4 para. 1(3) words inserted by S.I. 2020/1202 reg. 5(2)
- Sch. 4 para. 2(1) words substituted by S.I. 2019/709 reg. 9(2)
- Sch. 4 para. 2(2) words substituted by S.I. 2019/709 reg. 9(8)
- reg. 2(1) words inserted by S.I. 2024/324 reg. 2(2)(b)
- reg. 2(1) words substituted by S.I. 2024/324 reg. 2(2)(a)
- reg. 5(3) words substituted by S.I. 2019/709 reg. 4(a)
- reg. 5(4) word substituted by S.I. 2024/324 reg. 2(3)(b)
- reg. 6(3) words inserted by S.I. 2019/709 reg. 5(a)
- reg. 9(1) words inserted by S.I. 2020/449 reg. 3(2)(a)
- reg. 9(1) words substituted by S.I. 2021/262 reg. 3(2)(a)
- reg. 9(1) words substituted by S.I. 2022/784 reg. 4(a)
- reg. 9(1)(c) word inserted by S.I. 2021/404 reg. 5(4)
- reg. 13(2) words inserted by S.I. 2020/1202 reg. 4
- reg. 15(1) words inserted by S.I. 2020/449 reg. 3(3)(a)
- reg. 15(1) words substituted by S.I. 2021/262 reg. 3(3)(a)
- reg. 15(3) words inserted by S.I. 2020/449 reg. 3(3)(b)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Sch. 1 para. 1(2)(b)(iia) inserted by S.I. 2024/324 reg. 2(5)(b)
- Sch. 2 para. 3(1A) inserted by S.I. 2019/709 reg. 7(b)
- Sch. 2 para. 3(1A)(b) words omitted by S.I. 2024/184 reg. 2
- Sch. 2C para. 1(2A) inserted by S.I. 2021/262 reg. 3(4)(b)
- Sch. 2C para. 1(1) words substituted by S.I. 2021/262 reg. 3(4)(a)
- Sch. 3(a)-(d) words substituted by S.I. 2019/709 reg. 8(a)
- Sch. 3(g) inserted by S.I. 2019/709 reg. 8(b)
- Sch. 4 para. 2(1FA) inserted by S.I. 2019/709 reg. 9(4)
- Sch. 4 para. 2(1GA) inserted by S.I. 2019/709 reg. 9(6)
- Sch. 4 para. 2(2E) inserted by S.I. 2019/709 reg. 9(11)
- Sch. 4 para. 2(7B)(7C) inserted by S.I. 2019/709 reg. 9(12)
- Sch. 4 para. 2(e) inserted by S.I. 2019/709 reg. 9(10)
- Sch. 4 para. 1B inserted by S.I. 2020/1202 reg. 5(3)
- Sch. 4 para. 2(8)(k) inserted by S.I. 2020/1357 reg. 4
- Sch. 4 para. 2(1H)-(1J) substituted for Sch. 4 para. 2(1H) by S.I. 2019/709 reg. 9(7)
- Sch. 4 para. 2(8) word omitted by S.I. 2019/709 reg. 9(13)(a)(iv)
- Sch. 4 para. 2(8) word substituted by S.I. 2019/709 reg. 9(13)(a)(i)

- Sch. 4 para. 2(8) words inserted by S.I. 2019/709 reg. 9(13)(a)(ii)
- Sch. 4 para. 2(8) words inserted by S.I. 2019/709 reg. 9(13)(a)(v)
- Sch. 4 para. 2(8) words inserted by S.I. 2019/709 reg. 9(13)(a)(vii)
- Sch. 4 para. 2(1H) words inserted by S.I. 2020/1202 reg. 5(4)(a)
- Sch. 4 para. 2(1I) words inserted by S.I. 2020/1202 reg. 5(4)(a)
- Sch. 4 para. 2(2A)(e) words inserted by S.I. 2020/1202 reg. 5(4)(b)
- Sch. 4 para. 2(2E) words inserted by S.I. 2020/1202 reg. 5(4)(c)
- Sch. 4 para. 2(7C) words inserted by S.I. 2020/1202 reg. 5(4)(c)
- Sch. 4 para. 2(1F) words substituted by S.I. 2019/709 reg. 9(3)
- Sch. 4 para. 2(1G) words substituted by S.I. 2019/709 reg. 9(5)
- Sch. 4 para. 2(2A)(d) words substituted by S.I. 2019/709 reg. 9(9)
- Sch. 4 para. 2(8) words substituted by S.I. 2019/709 reg. 9(13)(a)(iii)
- Sch. 4 para. 2(8) words substituted by S.I. 2019/709 reg. 9(13)(a)(vi)
- Sch. 4A-4C inserted by S.I. 2020/1202 reg. 5(5)
- Sch. 5 Pt. 23-39 inserted by S.I. 2019/709 reg. 10Sch. 1
- Sch. 6 inserted by S.I. 2021/262 reg. 3(5)
- reg. 3(1)(h) inserted by S.I. 2021/404 reg. 5(2)
- reg. 3(1)(da) words substituted by S.I. 2019/709 reg. 3(a)
- reg. 3(1)(db) words substituted by S.I. 2019/709 reg. 3(b)
- reg. 5(2A) inserted by S.I. 2024/324 reg. 2(3)(a)
- reg. 5(3B) word substituted by S.I. 2019/709 reg. 4(b)
- reg. 5(3D) inserted by S.I. 2019/709 reg. 4(c)
- reg. 5(5) inserted by S.I. 2024/324 reg. 2(3)(c)
- reg. 6(3A) inserted by S.I. 2019/709 reg. 5(b)
- reg. 7B inserted by S.I. 2021/404 reg. 5(3)
- reg. 9(5) inserted by S.I. 2020/449 reg. 3(2)(b)
- reg. 9(5) words substituted by S.I. 2022/784 reg. 4(b)
- reg. 9(6) inserted by S.I. 2021/262 reg. 3(2)(b)
- reg. 9(6) omitted by S.I. 2022/784 reg. 4(c)
- reg. 10(3A) inserted by S.I. 2021/404 reg. 5(5)
- reg. 11(3) words substituted by S.I. 2019/709 reg. 6(a)
- reg. 11(4) words substituted by S.I. 2019/709 reg. 6(b)
- reg. 11(5)(6) inserted by S.I. 2019/709 reg. 6(c)
- reg. 12A inserted by S.I. 2024/324 reg. 2(4)
- reg. 15(7)(8) inserted by S.I. 2020/449 reg. 3(3)(c)
- reg. 15(9)-(12) inserted by S.I. 2021/262 reg. 3(3)(b)