
STATUTORY INSTRUMENTS

2014 No. 822

The Non-Domestic Rating (Levy and Safety Net) (Amendment) Regulations 2014

Amendment to the Non-Domestic Rating (Levy and Safety Net) Regulations 2013

7. After paragraph 1(4) of Schedule 1 insert—

“(4A) The amount calculated in accordance with this sub-paragraph is 50% of the amount which is the difference between—

- (a) (i) the total of the amounts credited to the billing authority’s collection fund income and expenditure account in the specified year in accordance with proper practices in respect of non-domestic rates payable under sections 43 and 45 of the 1988 Act in respect of a day in that year; less
 - (ii) the total of the amounts charged to the billing authority’s collection fund income and expenditure account in the specified year in accordance with proper practices in respect of non-domestic rates payable under sections 43 and 45 of the 1988 Act in respect of a day in that year; and
- (b) the amount that would have been calculated under paragraph (a) if section 43(4A) to (4D) of the 1988 Act(1) were omitted.”.

(1) Paragraphs (4A) to (4D) of Section 43 were inserted by section 61 of the Local Government Act 2003 (c.26).