

2014 No. 96

RATING AND VALUATION, ENGLAND

**The Non-Domestic Rating (Rates Retention) (Amendment)
Regulations 2014**

<i>Made</i>	- - - -	<i>20th January 2014</i>
<i>Laid before Parliament</i>		<i>23rd January 2014</i>
<i>Coming into force</i>	- -	<i>30th January 2014</i>

The Secretary of State, in exercise of the powers conferred by section 99(3) of the Local Government Finance Act 1988(a), makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rating (Rates Retention) (Amendment) Regulations 2014 and come into force on 30th January 2014.

Amendment of the Non-Domestic Rating (Rates Retention) Regulations 2013

2.—(1) The Non-Domestic Rating (Rates Retention) Regulations 2013(b) are amended as follows.

- (2) In paragraph 1(4)(d) of Schedule 4, for “paragraph 6(1)” substitute “paragraph 6(2)”.
- (3) In paragraph 1(4)(f) of Schedule 4, after “to be made under” insert “regulation 8 or”.
- (4) After paragraph 1 of Schedule 4 insert—

“Special provision for the relevant years beginning on 1st April 2014, 1st April 2015 and 1st April 2016

1A.—(1) This paragraph has effect in relation to a billing authority that, in its calculation under regulation 3 (calculation of non-domestic rating income) of the amount specified by paragraph 1 of Schedule 1 for the relevant year beginning on 1st April 2013, spread its provision for refunds in respect of previous years over a 5 year period.

(2) This paragraph has effect in respect of the relevant years beginning on 1st April 2014, 1st April 2015 and 1st April 2016.

(3) The authority shall include in the amount specified by paragraph 1(3) an amount equal to the relevant proportion of the provision for refunds in respect of previous years that it anticipates including in its calculation under regulation 9 (end of year calculations) of the amount specified by paragraph 1 of Schedule 1 for the relevant year beginning on 1st April 2013.

(a) 1988 c.41. Section 99(3) was amended by paragraph 26(5) of Schedule 3(2) to the Local Government Finance Act 2012 (c.17).

(b) S.I. 2013/452.

(4) For the purpose of this paragraph the relevant proportion is –

- (a) 60% for the relevant year beginning on 1st April 2014;
- (b) 40% for the relevant year beginning on 1st April 2015;
- (c) 20% for the relevant year beginning on 1st April 2016.

(5) In this paragraph “refunds in respect of previous years” means amounts to be repaid to ratepayers as a consequence of an alteration to a list in accordance with regulations made under section 55 of the 1988 Act in respect of a day in a year prior to the year beginning on 1st April 2013.”.

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

20th January 2014

Brandon Lewis
Parliamentary Under Secretary of State
Department for Communities and Local Government

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend Schedule 4 to the Non-Domestic Rating (Rates Retention) Regulations 2013, which provides for the calculation of surplus or deficit on a billing authority’s collection fund income and expenditure account in respect of non-domestic rates. The amendment made by regulation 2(4) ensures that the calculation properly reflects the surplus or deficit where authorities have elected to spread provision for refunds in respect of previous years over a 5 year period. The amendments made by regulation 2(2) and 2(3) correct cross-references in the original regulations.

A full impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

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