

**2015 No. 2039**

**RATING AND VALUATION, ENGLAND**

**The Non-Domestic Rating (Levy and Safety Net) (Amendment)  
(No. 2) Regulations 2015**

*Made* - - - - *15th December 2015*

*Coming into force in accordance with regulation 1*

The Secretary of State for Communities and Local Government makes the following Regulations, in exercise of the powers conferred by section 143(1) and (2) of, and paragraphs 22, 25 and 37(1) and (2) of Schedule 7B to, the Local Government Finance Act 1988(a).

In accordance with section 143(9D)(b) of that Act, a draft of this instrument was laid before Parliament and approved by a resolution of each House of Parliament.

**Citation, commencement and application**

**1.**—(1) These Regulations may be cited as the Non-Domestic Rating (Levy and Safety Net) (Amendment) (No. 2) Regulations 2015 and come into force on the day after the day on which they are made.

(2) These Regulations apply only in relation to financial years commencing on or after 1st April 2014.

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

**2.**—(1) The Non-Domestic Rating (Levy and Safety Net) Regulations 2013(c) are amended as follows.

(2) In Schedule 1 (calculation of retained rates income)—

- (a) in paragraph 1(1), in the definition of “T”, for “1st April 2013 and 1st April 2014” substitute “1st April 2013, 1st April 2014 and 1st April 2015”;
- (b) in paragraph 1(4A)(a)(i) after “in respect of a day in that year” insert “and in respect of a day in a previous year(d) (disregarding days prior to 1st April 2013) where the amount was not credited in a previous year”;
- (c) in paragraph 1(4A)(a)(ii) after “in respect of a day in that year” insert “and in respect of a day in a previous year (disregarding days prior to 1st April 2013) where the amount was not charged in a previous year”;

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(a) 1988 c. 41. Schedule 7B was inserted into the Local Government Finance Act 1988 by section 1 of, and Schedule 1 to, the Local Government Finance Act 2012 (c. 17).

(b) Section 143(9D) was inserted into the Local Government Finance Act 1988 by section 1 of the Local Government Finance Act 2012.

(c) S.I. 2013/737. Amended by S.I. 2014/822 and S.I. 2015/617.

(d) “Year” is defined in paragraph 45 of Schedule 7B to the Local Government Finance Act 1988 as a chargeable financial year. Section 145(3) provides that a financial year is a period of 12 months beginning with 1st April.

(d) in paragraph 2, in the definition of “U”, for “1st April 2013 and 1st April 2014” substitute “1st April 2013, 1st April 2014 and 1st April 2015”.

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

15th December 2015

*Marcus Jones*  
Parliamentary Under Secretary of State  
Department for Communities and Local Government

### **EXPLANATORY NOTE**

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

These Regulations amend the Non-Domestic Rating (Levy and Safety Net) Regulations 2013 (“the Levy and Safety Net Regulations”). The Levy and Safety Net Regulations are part of the system for the local retention of non-domestic rates established by Schedule 7B to the Local Government Finance Act 1988. They make provision for calculating whether the Secretary of State is required to make a safety net payment to an authority and whether an authority is required to make a levy payment to the Secretary of State.

Regulation 2 amends the calculation of retained rates income for the purposes of calculating whether a levy is due to be paid by an authority or a safety net payment is due to be made to an authority. The amendments ensure the proper treatment of small business rate relief in the calculation. The amendments only have effect in respect of financial years commencing on or after 1st April 2014.

An impact assessment has not been produced for this instrument because it amends an existing local tax regime. Publication of a full impact assessment is not necessary for such legislation.

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