
STATUTORY INSTRUMENTS

2017 No. 1321

The Non-Domestic Rating (Rates Retention) (Amendment) Regulations 2017

Insertion of regulation 9B

5. After regulation 9A (special provision for end of year calculations for relevant year beginning on 1st April 2015) insert—

“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.”.