
STATUTORY INSTRUMENTS

2017 No. 1321

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

Insertion of regulation 11C

8. After regulation 11B insert—

“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.”.