

SCHEDULE

Regulation 10

“SCHEDULE 2C

Regulations 4(1), 9(1), 9B, 11(2C), 11B
and 11C

Further special provision for deduction from the central share payment

Application and interpretation

1.—(1) Subject to sub-paragraph (2), this Schedule applies to the billing authorities listed in column 1 of the table set out below in relation to a relevant year beginning on or after 1st April 2016.

(2) This Schedule does not apply to a billing authority listed in Part 4 of Schedule 5 for a relevant year beginning on or after 1st April 2017.

(3) In this Schedule—

“allowance for non-collection” means an allowance made by a billing authority in its principal financial statements for a relevant year, in accordance with proper practices, to recognise amounts of non-domestic rates which the billing authority estimates will not be collected;

“growth baseline amount”, in relation to a billing authority, means the figure specified in column 2 of the table set out below in relation to that authority;

“relevant provision” means a provision made by a billing authority in its principal financial statements for a relevant year which, in accordance with proper practices, reflects amounts to be credited to ratepayers following changes to a ratepayers’ liability for non-domestic rates;

“transitional protection payment” means a payment under regulations under paragraph 33(1) of Schedule 7B to the 1988 Act.

<i>Billing authority</i>	<i>Growth baseline amount</i>
<i>Column 1</i>	<i>Column 2</i>
	(£)
<i>Tees Valley</i>	
Darlington	33,215,036
Hartlepool	33,929,304
Middlesbrough	42,103,787
Stockton-on-Tees	87,063,006
Redcar and Cleveland	39,347,040
<i>West Midlands</i>	
Birmingham	429,198,815
Coventry	123,425,084
Dudley	97,918,262
Sandwell	101,733,562
Solihull	123,660,405

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

<i>Billing authority</i>	<i>Growth baseline amount</i>
<i>Column 1</i>	<i>Column 2</i>
	<i>(£)</i>
Walsall	65,738,850
Wolverhampton	76,731,439

Calculation of amount

2.—(1) Subject to sub-paragraph (2), the amount specified by this paragraph is the amount calculated in accordance with the formula—

$$(A - B + C - D + E - F + G - H + J - K) \times 50\%$$

where—

A is the total amount credited to the billing authority's collection fund income and expenditure account in the year in respect of non-domestic rates payable under sections 43 and 45 of the 1988 Act;

B is the total amount charged to that account in the year in respect of non-domestic rates payable under sections 43 and 45 of the 1988 Act;

C is the total amount written back for the year from the allowance for non-collection;

D is the total amount written off for the year in excess of that allowance;

E is the total amount released from that allowance for the year;

F is the total amount by which that allowance is increased for the year after amounts written off against the allowance have been made for the year;

G is the amount of any transitional protection payment due to be made to the billing authority for the year;

H is the amount of any transitional protection payment due to be made by the billing authority for the year;

J is the total amount of a relevant provision utilised for the year;

K is the amount calculated in relation to the billing authority for the year in accordance with sub-paragraph (3) or (4).

(2) If the amount calculated under sub-paragraph (1) is less than zero, for the purposes of regulations 4, 9 and 9B the amount specified by sub-paragraph (1) is zero.

(3) If the year is not a year in which local lists must be compiled, the amount calculated in accordance with this sub-paragraph—

(a) for the year beginning on 1st April 2016, is the growth baseline amount in relation to the billing authority;

(b) for a year beginning on or after 1st April 2018, is the amount calculated in accordance with the formula—

$$L \times \left(\frac{M_2}{M_1} \right) \times 1.005$$

where—

L is the amount calculated for the preceding year in accordance with paragraph (b) of this paragraph;

M_1 is the small business non-domestic rating multiplier for the preceding year;

M_2 is the small business non-domestic rating multiplier for the relevant year.

(4) If the year is a year in which local lists must be compiled (“revaluation year”), the amount calculated in accordance with this sub-paragraph is the amount calculated in accordance with the formula—

$$N \times \left(\frac{O \times Q_2}{P \times Q_1} \right) \times 1.005$$

where—

N is—

- (a) for a year beginning on 1st April 2017, the growth baseline amount in relation to the billing authority;
- (b) for any other year, the amount calculated for the preceding year in accordance with sub-paragraph (3)(b);

O is the aggregate rateable values shown in the billing authority’s local list for 1st April in the revaluation year;

P is the aggregate rateable values shown in the billing authority’s local list for 31st March in the preceding year;

Q_1 is the small business non-domestic rating multiplier for the preceding year;

Q_2 is the small business non-domestic rating multiplier for the revaluation year.”