
STATUTORY INSTRUMENTS

2018 No. 463

The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) Regulations 2018

PART 2

Rates Retention

Amendment of Schedule 4

9.—(1) In Schedule 4 (rules for estimation and apportionment of surplus and deficit), paragraph 2 is amended as follows.

(2) In sub-paragraph (1) for “or (1D)” substitute “, (1D), (1E), (1F), (1G) or (1H)”.

(3) For sub-paragraph (1C) substitute—

“(1C) For the relevant year beginning on 1st April 2019, the Secretary of State’s share of any surplus or of any deficit estimated for that year under paragraph 1 by a billing authority listed in Part 1 of Schedule 5 is calculated in accordance with the formula—

$$(B + C - D - E) \times 33\%.”$$

(4) After sub-paragraph (1D) insert—

“(1E) For the relevant year beginning on 1st April 2019, the Secretary of State’s share of any surplus or of any deficit estimated for that year under paragraph 1 by a billing authority listed in Parts 7 to 22 of Schedule 5 is calculated in accordance with the formula—

$$(B + C - D - E) \times 50\%.$$

(1F) For the relevant year beginning on 1st April 2020, the Secretary of State’s share of any surplus or of any deficit estimated for that year under paragraph 1 by a billing authority listed in Part 1 of Schedule 5 is calculated in accordance with the formula—

$$(A - (B + C - D - E)) \times 33\%.$$

(1G) For the relevant year beginning on 1st April 2020, the Secretary of State’s share of any surplus or of any deficit estimated for that year under paragraph 1 by a billing authority listed in Parts 7 to 22 of Schedule 5 is calculated in accordance with the formula—

$$(A - (B + C - D - E)) \times 50\%.$$

(1H) For a relevant year beginning on or after 1st April 2021, the Secretary of State’s share of any surplus or of any deficit estimated for that year under paragraph 1 by a billing authority listed in Part 1 of Schedule 5 is 33%.”.

(5) In sub-paragraph (2)—

(a) for “or (2B)” substitute “, (2B) or (2C)”; and

(b) for “or (3A)” substitute “, (3A), (3B) or (3C)”.

(6) In sub-paragraph (2A) after sub-paragraph (b) insert—

“(c) for the relevant year beginning on 1st April 2019, is calculated in accordance with the formula—

$$(A - (B + C - D - E)) \times 36\% + ((B + C - D - E) \times 37\%);$$

(d) for the relevant year beginning on 1st April 2020, is calculated in accordance with the formula—

$$(A - (B + C - D - E)) \times 37\% + ((B + C - D - E) \times 36\%).”$$

(7) After sub-paragraph (2B) insert—

“(2C) For a relevant precepting authority listed in sub-paragraph (2D), its share of any surplus or of any deficit—

(a) for the relevant year beginning on 1st April 2019, is calculated in accordance with the formula—

$$(A - (B + C - D - E)) \times F + ((B + C - D - E) \times G);$$

(b) for the relevant year beginning on 1st April 2020, is calculated in accordance with the formula—

$$(A - (B + C - D - E)) \times H + ((B + C - D - E) \times I).$$

(2D) The relevant precepting authorities are Derbyshire County Council, Devon County Council, Gloucestershire County Council, Kent County Council, Lincolnshire County Council, Suffolk County Council and Surrey County Council.”.

(8) After sub-paragraph (7) insert—

“(7A) For a billing authority listed in Parts 1, 7, 8, 9, 11, 12 and 14 to 22 of Schedule 5, its share of any surplus or of any deficit—

(a) for the relevant year beginning on 1st April 2019, is calculated in accordance with the formula—

$$(A - (B + C - D - E)) \times J + ((B + C - D - E) \times K);$$

(b) for the relevant year beginning on 1st April 2020, is calculated in accordance with the formula—

$$(A - (B + C - D - E)) \times L + ((B + C - D - E) \times M).”$$

(9) In sub-paragraph (8) after the definition of “E” insert—

“F is—

- (a) 49% where the relevant precepting authority is Derbyshire County Council;
- (b) 59% where the relevant precepting authority is Devon County Council or Kent County Council;
- (c) 50% where the relevant precepting authority is Gloucestershire County Council;
- (d) 40% where the relevant precepting authority is Lincolnshire County Council;
- (e) 20% where the relevant precepting authority is Suffolk County Council;
- (f) 70% where the relevant precepting authority is Surrey County Council;

G is—

- (a) 9% where the relevant precepting authority is Derbyshire County Council, Devon County Council or Kent County Council;
- (b) 10% where the relevant precepting authority is Gloucestershire County Council, Lincolnshire County Council, Suffolk County Council or Surrey County Council;

H is—

- (a) 9% where the relevant precepting authority is Derbyshire County Council, Devon County Council or Kent County Council;
- (b) 10% where the relevant precepting authority is Gloucestershire County Council, Lincolnshire County Council, Suffolk County Council or Surrey County Council;

I is—

- (a) 49% where the relevant precepting authority is Derbyshire County Council;
- (b) 59% where the relevant precepting authority is Devon County Council or Kent County Council;
- (c) 50% where the relevant precepting authority is Gloucestershire County Council;
- (d) 40% where the relevant precepting authority is Lincolnshire County Council;
- (e) 20% where the relevant precepting authority is Suffolk County Council;
- (f) 70% where the relevant precepting authority is Surrey County Council;

J is—

- (a) 64% for a billing authority listed in Part 1 of Schedule 5;
- (b) 99% for a billing authority listed in Parts 7, 9, 11, 14, 16, 18 and 19 of Schedule 5;
- (c) 50% for a billing authority listed in Parts 8 and 12 of Schedule 5;
- (d) 90% for a billing authority listed in Part 15 of Schedule 5;
- (e) 60% for a billing authority listed in Part 17 of Schedule 5;
- (f) 100% for a billing authority listed in Part 20 of Schedule 5;
- (g) 80% for a billing authority listed in Part 21 of Schedule 5;
- (h) 30% for a billing authority listed in Part 22 of Schedule 5;

K is—

- (a) 30% for a billing authority listed in Part 1 of Schedule 5;
- (b) 49% for a billing authority listed in Parts 7, 9, 11, 14, 16, 18 and 19 of Schedule 5;
- (c) 40% for a billing authority listed in Parts 8, 12, 15, 17, 21 and 22 of Schedule 5;
- (d) 50% for a billing authority listed in Part 20 of Schedule 5;

L is—

- (a) 30% for a billing authority listed in Part 1 of Schedule 5;
- (b) 49% for a billing authority listed in Parts 7, 9, 11, 14, 16, 18 and 19 of Schedule 5;
- (c) 40% for a billing authority listed in Parts 8, 12, 15, 17, 21 and 22 of Schedule 5;
- (d) 50% for a billing authority listed in Part 20 of Schedule 5;

M is—

- (a) 64% for a billing authority listed in Part 1 of Schedule 5;
- (b) 99% for a billing authority listed in Parts 7, 9, 11, 14, 16, 18 and 19 of Schedule 5;
- (c) 50% for a billing authority listed in Parts 8 and 12 of Schedule 5;
- (d) 90% for a billing authority listed in Part 15 of Schedule 5;
- (e) 60% for a billing authority listed in Part 17 of Schedule 5;
- (f) 100% for a billing authority listed in Part 20 of Schedule 5;
- (g) 80% for a billing authority listed in Part 21 of Schedule 5;
- (h) 30% for a billing authority listed in Part 22 of Schedule 5.”.