

STATUTORY INSTRUMENTS

2019 No. 709

The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019

PART 1

Preliminary

Citation and commencement

1.—(1) These Regulations may be cited as the Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019.

(2) Subject to paragraph (3), these Regulations come into force on the day after the day on which they are made.

(3) Regulation 20 of these Regulations comes into force on 1st April 2019.

Commencement Information

I1 Reg. 1 in force at 28.3.2019, see [reg. 1\(2\)](#)

PART 2

Rates retention

Amendment of the Non-Domestic Rating (Rates Retention) Regulations 2013

2. The Non-Domestic Rating (Rates Retention) Regulations 2013 ^{M1} are amended in accordance with regulations 3 to 10.

Commencement Information

I2 Reg. 2 in force at 28.3.2019, see [reg. 1\(2\)](#)

Marginal Citations

M1 [S.I. 2013/452](#); amended by [S.I. 2014/96](#), [S.I. 2015/628](#), [S.I. 2016/1268](#), [S.I. 2017/496](#), [S.I. 2017/1321](#) and [S.I. 2018/463](#).

Amendment of regulation 3

3. In regulation 3 (calculation and notification of non-domestic rating income and other amounts)

- (a) in paragraph (1)(da), for “Parts 1 to 22” substitute “ Parts 2 to 6 ”;
- (b) in paragraph (1)(db), for “Parts 1 to 22” substitute “ Parts 2 to 6 ”.

Commencement Information

I3 Reg. 3 in force at 28.3.2019, see [reg. 1\(2\)](#)

Amendment of regulation 5

4. In regulation 5 (payments by billing authorities to major precepting authorities in respect of share of income)—

- (a) in paragraph (3), for “or (3C)” substitute “ , (3C) or (3D) ”;
- (b) in paragraph (3B), for “2019” substitute “ 2020 ”;
- (c) after paragraph (3C), insert—

“(3D) For the relevant year commencing on 1st April 2019, the relevant precepting authority shares are—

- (a) 27% where the relevant precepting authority is the Greater London Authority;
- (b) 31.5% where the relevant precepting authority is Buckinghamshire County Council;
- (c) 26% where the relevant precepting authority is East Sussex County Council;
- (d) 40% where the relevant precepting authority is Hertfordshire County Council;
- (e) 17.5% where the relevant precepting authority is Lancashire County Council;
- (f) 36.5% where the relevant precepting authority is Leicestershire County Council;
- (g) 32.5% where the relevant precepting authority is Norfolk County Council;
- (h) 21.5% where the relevant precepting authority is North Yorkshire County Council;
- (i) 34% where the relevant precepting authority is Northamptonshire County Council;
- (j) 30% where the relevant precepting authority is Somerset County Council;
- (k) 34% where the relevant precepting authority is Staffordshire County Council;
- (l) 55% where the relevant precepting authority is West Sussex County Council;
- (m) 74% where the relevant precepting authority is Worcestershire County Council;
- (n) 5% where the relevant precepting authority is East Sussex Combined Fire and Rescue Authority; and
- (o) 1.5% where the relevant precepting authority is Lancashire Combined Fire and Rescue Authority.”.

Commencement Information

I4 Reg. 4 in force at 28.3.2019, see [reg. 1\(2\)](#)

Amendment of regulation 6

5. In regulation 6 (payments to major precepting authorities in respect of deductions from central share payments)—

(a) at the beginning of paragraph (3), insert “ Unless paragraph (3A) applies, ”;

(b) after paragraph (3), insert—

“(3A) For the relevant year commencing on 1st April 2019, the relevant precepting authority shares are—

- (a) 36% where the relevant precepting authority is the Greater London Authority;
- (b) 42% where the relevant precepting authority is Buckinghamshire County Council;
- (c) 34 $\frac{2}{3}$ % where the relevant precepting authority is East Sussex County Council;
- (d) 53 $\frac{1}{3}$ % where the relevant precepting authority is Hertfordshire County Council;
- (e) 23 $\frac{1}{3}$ % where the relevant precepting authority is Lancashire County Council and the billing authority is listed in Part 27 of Schedule 5;
- (f) 48 $\frac{2}{3}$ % where the relevant precepting authority is Leicestershire County Council;
- (g) 43 $\frac{1}{3}$ % where the relevant precepting authority is Norfolk County Council;
- (h) 28 $\frac{2}{3}$ % where the relevant precepting authority is North Yorkshire County Council;
- (i) 45 $\frac{1}{3}$ % where the relevant precepting authority is Northamptonshire County Council;
- (j) 40% where the relevant precepting authority is Somerset County Council;
- (k) 45 $\frac{1}{3}$ % where the relevant precepting authority is Staffordshire County Council;
- (l) 73 $\frac{1}{3}$ % where the relevant precepting authority is West Sussex County Council;
- (m) 98 $\frac{2}{3}$ % where the relevant precepting authority is Worcestershire County Council;
- (n) 1 $\frac{1}{3}$ % where the relevant precepting authority is Berkshire Combined Fire and Rescue Authority;
- (o) 1 $\frac{1}{3}$ % where the relevant precepting authority is Buckinghamshire Combined Fire and Rescue Authority and the billing authority is listed in Part 23 of Schedule 5;
- (p) 1 $\frac{1}{3}$ % where the relevant precepting authority is Devon and Somerset Fire and Rescue Authority and the billing authority is listed in Part 35 of Schedule 5;
- (q) 6 $\frac{2}{3}$ % where the relevant precepting authority is East Sussex Combined Fire and Rescue Authority and the billing authority is listed in Part 24 of Schedule 5;
- (r) 1 $\frac{1}{3}$ % where the relevant precepting authority is Hampshire Combined Fire and Rescue Authority and the billing authority is listed in Part 19 of Schedule 5;
- (s) 1 $\frac{1}{3}$ % where the relevant precepting authority is Hereford & Worcester Combined Fire and Rescue Authority and the billing authority is listed in Part 39 of Schedule 5;
- (t) 1 $\frac{1}{3}$ % where the relevant precepting authority is Leicestershire Combined Fire and Rescue Authority and the billing authority is listed in Part 28 or 29 of Schedule 5;
- (u) 1 $\frac{1}{3}$ % where the relevant precepting authority is North Yorkshire Police, Fire and Crime Commissioner Fire and Rescue Authority;

Changes to legislation: There are currently no known outstanding effects for the *The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019*. (See end of Document for details)

- (v) 1½% where the relevant precepting authority is Northamptonshire Commissioner Fire and Rescue Authority;
- (w) 1½% where the relevant precepting authority is Staffordshire Commissioner Fire and Rescue Authority;
- (x) 1½% where the relevant precepting authority is Tyne and Wear Fire and Rescue Authority and the billing authority is listed in Part 33 of Schedule 5; and
- (y) 1½% where the relevant precepting authority is West Yorkshire Fire and Rescue Authority.”.

Commencement Information

I5 Reg. 5 in force at 28.3.2019, see [reg. 1\(2\)](#)

Amendment of regulation 11

6. In regulation 11 (reconciliation of amount deducted from central share payment)—
- (a) in paragraph (3), for “paragraph (4)” substitute “ paragraph (4), (5) or (6) ”;
 - (b) in paragraph (4), for “a relevant year commencing on or after” substitute “ the relevant year commencing on ”;
 - (c) after paragraph (4), insert—
 - “(5) For the relevant year commencing on 1st April 2018, the percentage shares are—
 - (a) 64% where the billing authority is listed in Part 1 of Schedule 5; and
 - (b) 36% where the relevant precepting authority is the Greater London Authority.
 - (6) For the relevant year commencing on 1st April 2019, the percentage shares are—
 - (a) 64% where the billing authority is listed in Part 1 of Schedule 5;
 - (b) 98⅔% where the billing authority is listed in Parts 7, 16, 19, 28, 33 or 36 of Schedule 5;
 - (c) 70% where the billing authority is listed in Parts 15 or 32 of Schedule 5;
 - (d) 100% where the billing authority is listed in Parts 20 or 34 of Schedule 5;
 - (e) 56⅔% where the billing authority is listed in Parts 23 or 30 of Schedule 5;
 - (f) 58⅔% where the billing authority is listed in Parts 24 or 35 of Schedule 5;
 - (g) 46⅔% where the billing authority is listed in Part 25 of Schedule 5;
 - (h) 98% where the billing authority is listed in Part 26 of Schedule 5;
 - (i) 74⅔% where the billing authority is listed in Part 27 of Schedule 5;
 - (j) 50% where the billing authority is listed in Part 29 of Schedule 5;
 - (k) 53⅓% where the billing authority is listed in Parts 31 or 37 of Schedule 5;
 - (l) 26⅔% where the billing authority is listed in Part 38 of Schedule 5;
 - (m) 0% where the billing authority is listed in Part 39 of Schedule 5;
 - (n) 36% where the relevant precepting authority is the Greater London Authority;
 - (o) 42% where the relevant precepting authority is Buckinghamshire County Council;
 - (p) 34⅔% where the relevant precepting authority is East Sussex County Council;
 - (q) 53⅓% where the relevant precepting authority is Hertfordshire County Council;

Changes to legislation: There are currently no known outstanding effects for the *The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019*. (See end of Document for details)

- (r) 23 $\frac{1}{3}$ % where the relevant precepting authority is Lancashire County Council and the billing authority is listed in Part 27 of Schedule 5;
- (s) 48 $\frac{2}{3}$ % where the relevant precepting authority is Leicestershire County Council;
- (t) 43 $\frac{1}{3}$ % where the relevant precepting authority is Norfolk County Council;
- (u) 28 $\frac{2}{3}$ % where the relevant precepting authority is North Yorkshire County Council;
- (v) 45 $\frac{1}{3}$ % where the relevant precepting authority is Northamptonshire County Council;
- (w) 40% where the relevant precepting authority is Somerset County Council;
- (x) 45 $\frac{1}{3}$ % where the relevant precepting authority is Staffordshire County Council;
- (y) 73 $\frac{1}{3}$ % where the relevant precepting authority is West Sussex County Council;
- (z) 98 $\frac{2}{3}$ % where the relevant precepting authority is Worcestershire County Council;
- (z1) 1 $\frac{1}{3}$ % where the relevant precepting authority is Berkshire Combined Fire and Rescue Authority;
- (z2) 1 $\frac{1}{3}$ % where the relevant precepting authority is Buckinghamshire Combined Fire and Rescue Authority and the billing authority is listed in Part 23 of Schedule 5;
- (z3) 1 $\frac{1}{3}$ % where the relevant precepting authority is Devon and Somerset Fire and Rescue Authority and the billing authority is listed in Part 35 of Schedule 5;
- (z4) 6 $\frac{2}{3}$ % where the relevant precepting authority is East Sussex Combined Fire and Rescue Authority and the billing authority is listed in Part 24 of Schedule 5;
- (z5) 1 $\frac{1}{3}$ % where the relevant precepting authority is Hampshire Combined Fire and Rescue Authority and the billing authority is listed in Part 19 of Schedule 5;
- (z6) 1 $\frac{1}{3}$ % where the relevant precepting authority is Hereford & Worcester Combined Fire and Rescue Authority and the billing authority is listed in Part 39 of Schedule 5;
- (z7) 1 $\frac{1}{3}$ % where the relevant precepting authority is Leicestershire Combined Fire and Rescue Authority and the billing authority is listed in Part 28 or Part 29 of Schedule 5;
- (z8) 1 $\frac{1}{3}$ % where the relevant precepting authority is North Yorkshire Police, Fire and Crime Commissioner Fire and Rescue Authority;
- (z9) 1 $\frac{1}{3}$ % where the relevant precepting authority is Northamptonshire Commissioner Fire and Rescue Authority;
- (z10) 1 $\frac{1}{3}$ % where the relevant precepting authority is Staffordshire Commissioner Fire and Rescue Authority;
- (z11) 1 $\frac{1}{3}$ % where the relevant precepting authority is Tyne and Wear Fire and Rescue Authority and the billing authority is listed in Part 33 of Schedule 5; and
- (z12) 1 $\frac{1}{3}$ % where the relevant precepting authority is West Yorkshire Fire and Rescue Authority.”.

Commencement Information

I6 Reg. 6 in force at 28.3.2019, see [reg. 1\(2\)](#)

Amendment of Schedule 2

7. In Schedule 2 (qualifying relief for deduction from central share), in paragraph 3—
- (a) at the beginning of sub-paragraph (1), insert “ Unless sub-paragraph (1A) applies, ”;
 - (b) after sub-paragraph (1), insert—
 - “(1A) For the relevant year beginning on 1st April 2019, for a billing authority listed in Parts 1, 7, 15, 16, 19, 20 or 23 to 39 of Schedule 5, the amount specified by this paragraph is the amount that is 75% of the difference between—
 - (a) the amount calculated for that year in accordance with sub-paragraph (2); and
 - (b) the amount that would have been calculated in accordance with sub-paragraph (2) had a determination under section 47(1)(a) of the 1988 Act as regards a case B hereditament not been made, but disregarding any amount by which the amount of a determination would exceed the limit on the total de minimis aid that may be granted in accordance with Commission Regulation (EC) No 1407/2013^{M2} in respect of any particular undertaking.”.

Commencement Information

I7 Reg. 7 in force at 28.3.2019, see [reg. 1\(2\)](#)

Marginal Citations

M2 Commission Regulation (EC) No 1407/2013 of 18 December 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid., Official Journal L 352, 24/12/2013 P. 0001-0008.

Amendment of Schedule 3

8. In the definition of Q in Schedule 3 (transfer from collection fund to general fund)—
- (a) in each of paragraphs (a) to (d), for “paragraph (e) or (f)” substitute “ paragraph (e), (f) or (g) ”;
 - (b) after paragraph (f), insert—
 - “(g) for the relevant year beginning on 1st April 2019—
 - (i) for a billing authority listed in Part 1 of Schedule 5, 48%;
 - (ii) for a billing authority listed in Parts 7, 16, 19, 28, 33 or 36 of Schedule 5, 74%;
 - (iii) for a billing authority listed in Parts 15 or 32 of Schedule 5, 52.5%;
 - (iv) for a billing authority listed in Parts 20 or 34 of Schedule 5, 75%;
 - (v) for a billing authority listed in Parts 23 or 30 of Schedule 5, 42.5%;
 - (vi) for a billing authority listed in Parts 24 or 35 of Schedule 5, 44%;
 - (vii) for a billing authority listed in Part 25 of Schedule 5, 35%;
 - (viii) for a billing authority listed in Part 26 of Schedule 5, 73.5%;
 - (ix) for a billing authority listed in Part 27 of Schedule 5, 56%;
 - (x) for a billing authority listed in Part 29 of Schedule 5, 37.5%;
 - (xi) for a billing authority listed in Parts 31 or 37 of Schedule 5, 40%;
 - (xii) for a billing authority listed in Part 38 of Schedule 5, 20%; and

(xiii) for a billing authority listed in Part 39 of Schedule 5, 0%;”.

Commencement Information

I8 Reg. 8 in force at 28.3.2019, see [reg. 1\(2\)](#)

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 “(1G) or (1H)” substitute “ (1FA), (1G), (1GA), (1H), (1I) or (1J) ”.

(3) In sub-paragraph (1F), for the formula substitute—

“

$$(A - (B + C - D)) \times 25\%$$

”

(4) After sub-paragraph (1F) insert—

“(1FA) 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, 15, 16, 19 and 20 of Schedule 5 is calculated in accordance with the formula—

$$(A - (B + C - D - E)) \times 25\%$$

”

(5) In sub-paragraph (1G), for “Parts 7 to 22” substitute “ Parts 8 to 14, 17, 18, 21 and 22 ”.

(6) After sub-paragraph (1G), insert—

“(1GA) 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 23 to 39 of Schedule 5 is calculated in accordance with the formula—

$$((A - (B + C - D - E)) \times 25\%) + ((B + C - D - E) \times 50\%)$$

”

(7) For sub-paragraph (1H) substitute—

“(1H) For the relevant year beginning on 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 calculated in accordance with the formula—

$$((A - (B + C - D - E)) \times 33\%) + ((B + C - D - E) \times 25\%)$$

(1I) For the relevant year beginning on 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 Parts 7, 15, 16, 19, 20, or 23 to 39 of Schedule 5 is calculated in accordance with the formula—

Changes to legislation: There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019. (See end of Document for details)

$$((A - (B + C - D - E)) \times 50\%) + ((B + C - D - E) \times 25\%)$$

(1J) For a relevant year beginning on or after 1st April 2022, 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%.”

(8) In sub-paragraph (2), for “or (2C)” substitute “, (2C) or (2E) ”.

(9) In sub-paragraph (2A)(d), for the formula substitute—

$$((A - (B + C - D - E)) \times 27\%) + ((B + C - D - E) \times 36\%)$$

(10) After sub-paragraph (2A)(d), insert—

“(e) for the relevant year beginning on 1st April 2021, is calculated in accordance with the formula—

$$((A - (B + C - D - E)) \times 37\%) + ((B + C - D - E) \times 27\%)$$

(11) After sub-paragraph (2D), insert—

“(2E) For a relevant authority listed in the table below, the share of any surplus or of any deficit for the relevant years beginning on 1st April 2020 and 1st April 2021 is calculated in accordance with the formula—

$$((A - (B + C - D - E)) \times \alpha\%) + ((B + C - D - E) \times \beta\%)$$

where the values of α and β are set out in that table—

Table

<i>Authority</i>	<i>Relevant year beginning 1st April 2020</i>		<i>Relevant year beginning 1st April 2021</i>	
	<i>Value of α</i>	<i>Value of β</i>	<i>Value of α</i>	<i>Value of β</i>
East Sussex Combined Fire and Rescue Authority, where the billing authority is listed in Part 24 of Schedule 5	5%	1%	1%	5%
Lancashire Combined Fire and Rescue Authority, where the billing authority is listed in Part 27 of Schedule 5	1.5%	1%	1%	1.5%

Changes to legislation: There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019. (See end of Document for details)

Buckingham-shire County Council	31.5%	9%	9%	31.5%
East Sussex County Council	26%	9%	9%	26%
Hertfordshire County Council	40%	10%	10%	40%
Lancashire County Council where the billing authority is listed in Part 27 of Schedule 5	17.5%	9%	9%	17.5%
Leicestershire County Council	36.5%	9%	9%	36.5%
Norfolk County Council	32.5%	10%	10%	32.5%
Northampton- shire County Council	34%	9%	9%	34%
North Yorkshire County Council	21.5%	9%	9%	21.5%
Somerset County Council	30%	9%	9%	30%
Staffordshire County Council	34%	9%	9%	34%
West Sussex County Council	55%	10%	10%	55%
Worcestershire County Council	74%	9%	9%	74%.

(12) After sub-paragraph (7A), insert—

“(7B) For a billing authority listed in Parts 23 to 39 of Schedule 5, its share of any surplus or of any deficit for the relevant year beginning on 1st April 2020 is calculated in accordance with the formula—

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

(7C) For a billing authority listed in Parts 1, 7, 15, 16, 19, 20 or 23 to 39 of Schedule 5, its share of any surplus or of any deficit for the relevant year beginning on 1st April 2021 is calculated in accordance with the formula—

$$((A - (B + C - D - E)) \times \alpha\%) + ((B + C - D - E) \times \beta\%)$$

Where α and β are as determined in accordance with the table below—

Changes to legislation: There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019. (See end of Document for details)

Table

<i>Part of Schedule 5 in which billing authority is listed</i>	<i>Value of α</i>	<i>Value of β</i>
1	30%	48%
7, 16, 19, 26, 28, 33 or 36	49%	74%
15 or 32	40%	52.5%
20 or 34	50%	75%
23 or 30	40%	42.5%
24 or 35	40%	44%
25	40%	35%
27	40%	56%
29	40%	37.5%
38	40%	20%
39	40%	0%.”.

(13) In sub-paragraph (8)—

(a) in the definition of L—

(i) in paragraph (a), for “30%” substitute “ 48% ”;

(ii) after paragraph (a), insert—

“(aa) 74% for a billing authority listed in Parts 7, 16, 19, 26, 28, 33 or 36 of Schedule 5;”;

(iii) in paragraph (b), for “7, 9, 11, 14, 16, 18 and 19” substitute “ 9, 11, 14 and 18 ”;

(iv) in paragraph (c), omit “15;”;

(v) after paragraph (c), insert—

“(ca) 52.5% for a billing authority listed in Parts 15 or 32 of Schedule 5;”;

(vi) for paragraph (d), substitute—

“(d) 75% for a billing authority listed in Parts 20 or 34 of Schedule 5;”;

(vii) after paragraph (d), insert—

“(e) 42.5% for a billing authority listed in Parts 23 or 30 of Schedule 5;

(f) 44% for a billing authority listed in Parts 24 or 35 of Schedule 5;

(f) 35% for a billing authority listed in Part 25 of Schedule 5;

(g) 56% for a billing authority listed in Part 27 of Schedule 5;

(h) 37.5% for a billing authority listed in Part 29 of Schedule 5;

(i) 20% for a billing authority listed in Part 38 of Schedule 5;”;

(b) at the end of the definition of M insert—

“(i) 40% for a billing authority listed in Parts 23 to 25, 27, 29, 30, 32, 35, 38 or 39 of Schedule 5;

(j) 49% for a billing authority listed in Parts 26, 28, 33 or 36 of Schedule 5;

(k) 50% for a billing authority listed in Part 34 of Schedule 5.”.

Changes to legislation: There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019. (See end of Document for details)

Commencement Information

I9 Reg. 9 in force at 28.3.2019, see [reg. 1\(2\)](#)

Amendment of Schedule 5

10. After Part 22 of Schedule 5 (list of billing authorities), insert Parts 23 to 39 which are set out in Schedule 1 to these Regulations.

Commencement Information

I10 Reg. 10 in force at 28.3.2019, see [reg. 1\(2\)](#)

PART 3

Levy and safety net

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

11. The Non-Domestic Rating (Levy and Safety Net) Regulations 2013 ^{M3} are amended in accordance with regulations 12 to 18.

Commencement Information

I11 Reg. 11 in force at 28.3.2019, see [reg. 1\(2\)](#)

Marginal Citations

M3 [S.I. 2013/737](#); amended by [S.I. 2014/822](#), [S.I. 2015/617](#), [S.I. 2015/2039](#), [S.I. 2017/496](#) and [S.I. 2018/463](#).

Amendment of regulation 2

12. In regulation 2 (interpretation), in the definition of “business rates baseline”—

(a) at the end of paragraph (a), omit “and”;

(b) after paragraph (b) insert—

“and

(c) for the year ^{M4} commencing on 1st April 2019, the amount specified with respect to an authority by regulation 5 and Schedule 5;”.

Commencement Information

I12 Reg. 12 in force at 28.3.2019, see [reg. 1\(2\)](#)

Marginal Citations

M4 See paragraph 45 of Schedule 7B to the Local Government Finance Act 1988 for the meaning of “year”.

Amendment of regulation 5

13. In regulation 5 (business rates baseline and baseline funding level)—

(a) after paragraph (1A), insert—

“(1B) For the year commencing on 1st April 2019 the business rates baseline of an authority listed in column A of the table in Schedule 5 is the amount specified with respect to that authority in column B of that table.”;

(b) in paragraph (3), at the beginning insert “ Unless paragraph (3ZA) or (3ZB) applies, ”;

(c) after paragraph (3), insert—

“(3ZA) The baseline funding level of the Council of the Isles of Scilly—

(a) for the year commencing on 1st April 2018 is £1,478,412;

(b) for the year commencing on 1st April 2019 is £1,526,779.

(3ZB) For the year commencing on 1st April 2019, the baseline funding level for an authority listed in column A of the table in Schedule 5 is the amount listed in column C of the table in Schedule 5.”.

Commencement Information

I13 Reg. 13 in force at 28.3.2019, see [reg. 1\(2\)](#)

Amendment of regulation 6

14. In regulation 6 (individual levy rates and safety net thresholds)—

(a) in paragraph (2A), for “or (2D)” substitute “, (2D), (2E) or (2F) ”;

(b) in paragraph (2D), after “Schedule 3,” insert “ and a pool of authorities ^{M5} named within those Parts, ”;

(c) after paragraph (2D), insert—

“(2E) For an authority—

(a) listed in Part 6 of Schedule 3 (other than Coventry City Council); or

(b) listed in Parts 20 to 34 of that Schedule, and a pool of authorities named within those Parts,

the individual levy rate for a relevant year beginning on or after 1st April 2019 is zero.

(2F) For an authority listed in column A of the table in Schedule 5, for a relevant year beginning on or after 1st April 2019 the authority's individual levy rate is 0.5 or the figure calculated in accordance with the formula in paragraph (2G), whichever is less.

(2G) The formula is—

$$1 - \frac{E}{F}$$

where—

E is the authority's baseline funding level for the year beginning on 1st April 2019; and
F is the authority's business rates baseline for the year beginning on 1st April 2019.”.

Commencement Information

I14 Reg. 14 in force at 28.3.2019, see [reg. 1\(2\)](#)

Marginal Citations

M5 See paragraph 45 of Schedule 7B to the Local Government Finance Act 1988 for the meaning of “pool of authorities”.

Amendment of Schedule 1

15.—(1) Schedule 1 (calculation of retained rates income) is amended as follows.

(2) In paragraph 1(1)—

(a) for the formula, substitute—

“

$$K(L + N - M - O + T + Y) + (P - Q)$$

,”

(b) in the definition of P—

(i) in paragraph (a), for “or (c)” substitute “, (c) or (d)”;

(ii) after paragraph (c), insert—

“(d) where the billing authority is listed in Parts 20 to 34 of Schedule 3, for the relevant year beginning on 1st April 2019, the amount calculated for that authority in accordance with the formula—

$$A \times (B \div C)$$

where—

A is the amount specified for that authority in column E of Schedule 4;

B is the small business non-domestic rating multiplier in relation to the year beginning on 1st April 2019; and

C is the small business non-domestic rating multiplier in relation to the year beginning on 1st April 2018;”;

(c) in the definition of Q—

(i) in paragraph (a), for “or (c)” substitute “, (c) or (d)”;

(ii) at the end of paragraph (c), omit “and”;

(iii) after paragraph (c), insert—

“(d) where the billing authority is listed in Parts 20 to 34 of Schedule 3, for the relevant year beginning on 1st April 2019, the amount calculated for that authority in accordance with the formula—

$$A \times (B \div C)$$

where— A is—

(a) subject to paragraph (b), the amount specified for that authority in column F of Schedule 4;

- (b) for Somerset West and Taunton Council, £17,694,364;
 B is the small business non-domestic rating multiplier in relation to the year beginning on 1st April 2019; and
 C is the small business non-domestic rating multiplier in relation to the year beginning on 1st April 2018;”;
- (d) after the definition of “T”, insert—
 “and
 Y is—
 (a) for the relevant years beginning on 1st April 2013, 1st April 2014, 1st April 2015 and 1st April 2016, zero;
 (b) unless paragraph (c) applies, for a relevant year beginning on or after 1st April 2017, the amount specified for that authority in column H of Schedule 4;
 (c) for an authority listed in column A of Schedule 5, for a relevant year beginning on or after 1st April 2019, the amount specified for that authority in column E of Schedule 5.”.
- (3) In paragraph 1(4B)—
 (a) at the beginning of paragraph (b), insert “ unless paragraph (c) applies, ”;
 (b) after paragraph (b), insert—
 “(c) for an authority listed in column A of Schedule 5, for a relevant year beginning on or after 1st April 2019, the amount specified for that authority in column D of Schedule 5.”.
- (4) In paragraph 2—
 (a) for the formula, substitute—
 “

$$S(R + U + Z) + (P - Q)$$
 ;”
- (b) in the definition of S—
 (i) at the beginning of paragraph (iii), insert “ unless paragraph (iiia) applies, ”;
 (ii) after paragraph (iii), insert—
 “(iiia) for a relevant year commencing on or after 1st April 2017, 37% where the relevant authority is the Greater London Authority;”;
 (iii) in paragraph (iv), for “(a)” substitute “ (i) ”;
- (c) for the definitions of P and Q, substitute—
 “P is—
 (a) unless paragraph (b), (c) or (d) of this definition applies, the amount paid to the authority by the Secretary of State for the relevant year in accordance with Part 5 of Schedule 7B to the 1988 Act (principal payments in connection with local retention of non-domestic rates);
 (b) for the relevant year beginning on 1st April 2017, the amount specified for that authority in column C of Schedule 4;
 (c) for the relevant year beginning on 1st April 2018, the amount specified for that authority in column E of Schedule 4; and

Changes to legislation: There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019. (See end of Document for details)

- (d) where the major precepting authority is listed in Parts 21 to 34 of Schedule 3, for the relevant year beginning on 1st April 2019, the amount calculated for that authority in accordance with the formula—

$$A \times (B \div C)$$

where— A is—

- (a) subject to paragraph (b), the amount specified for that authority in column E of Schedule 4;
- (b) for Northamptonshire County Council, £60,927,097;
- B is the small business non-domestic rating multiplier in relation to the year commencing on 1st April 2019; and
- C is the small business non-domestic rating multiplier in relation to the year commencing on 1st April 2018;

Q is—

- (a) unless paragraph (b), (c) or (d) of this definition applies, the amount paid to the authority by the Secretary of State for the relevant year in accordance with Part 5 of Schedule 7B to the 1988 Act (principal payments in connection with local retention of non-domestic rates);
- (b) for the relevant year beginning on 1st April 2017, the amount specified for that authority in column D of Schedule 4;
- (c) for the relevant year beginning on 1st April 2018, the amount specified for that authority in column F of Schedule 4; and
- (d) where the major precepting authority is listed in Parts 21 to 34 of Schedule 3, for the relevant year beginning on 1st April 2019, the amount calculated for that authority in accordance with the formula—

$$A \times (B \div C)$$

where—

A is the amount specified for that authority in column F of Schedule 4;

B is the small business non-domestic rating multiplier in relation to the year commencing on 1st April 2019; and

C is the small business non-domestic rating multiplier in relation to the year commencing on 1st April 2018;”;

- (d) at the end of the definition of Q omit “and”;

- (e) after the definition of “U”, insert—

“and Z is—

- (a) for the relevant years beginning on 1st April 2013, 1st April 2014, 1st April 2015 and 1st April 2016, zero;
- (b) for a relevant year beginning on or after 1st April 2017, the sum of the amounts specified as Y for the relevant year in accordance with paragraph 1(1) for each of the billing authorities that is required to make payments to the major precepting authority for the relevant year under Part 4 of Schedule 7B to the 1988 Act.”.

Changes to legislation: There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019. (See end of Document for details)

Commencement Information

I15 Reg. 15 in force at 28.3.2019, see [reg. 1\(2\)](#)

Amendment of Schedule 3

16. In Schedule 3 (list of authorities)—

- (a) in Part 9 after “Ealing” insert “ Enfield ”;
- (b) after Part 19 insert Parts 20 to 34 which are set out in Schedule 2 to these Regulations.

Commencement Information

I16 Reg. 16 in force at 28.3.2019, see [reg. 1\(2\)](#)

Substitution of Schedule 4

17. For Schedule 4 (table of authorities, business rates baselines, values for P and Q and A) substitute the Schedule which is set out in Schedule 3 to these Regulations.

Commencement Information

I17 Reg. 17 in force at 28.3.2019, see [reg. 1\(2\)](#)

Insertion of Schedule 5

18. After Schedule 4 insert Schedule 5 which is set out in Schedule 4 to these Regulations.

Commencement Information

I18 Reg. 18 in force at 28.3.2019, see [reg. 1\(2\)](#)

PART 4

Basis of distribution of levy account surplus

Calculation of amounts due to authorities

19. In relation to a year the amount to be paid to a relevant authority to which a distribution is to be made in that year under paragraph 30 of Schedule 7B to the Local Government Finance Act 1988 is to be calculated in accordance with the formula—

$$A \times \frac{(B + C)}{\Sigma B + \Sigma C}$$

where—

A is the amount determined for that year by the Secretary of State under paragraph 30(1) of Schedule 7B to the 1988 Act;

Changes to legislation: There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019. (See end of Document for details)

B is the amount specified in Column B of Schedule 5 with respect to the authority;
 C is the amount specified in Column C of Schedule 5 with respect to the authority;
 ΣB is the sum of the amounts specified in Column B of Schedule 5 with respect to authorities to which a distribution is being made in that year;
 ΣC is the sum of the amounts specified in Column C of Schedule 5 with respect to authorities to which a distribution is being made in that year.

Commencement Information

I19 Reg. 19 in force at 28.3.2019, see [reg. 1\(2\)](#)

Amendment of Schedule 5

20.—(1) The table in Schedule 5 to these Regulations (table of authorities, values for A and B) is amended as follows.

(2) Under the heading “The Council for the local government area of—”—

(a) for the rows containing the entries for “Dorset” and “Northamptonshire” in Column A, substitute in the appropriate places—

Dorset	58,171,978	38,700,225
Northamptonshire	113,739,056	75,667,484;

(b) insert the following rows in the appropriate places—

Bournemouth, Christchurch and Poole	72,103,248	47,968,318
East Suffolk	9,093,334	6,049,547
Somerset West and Taunton	5,135,401	3,416,441
West Suffolk	5,940,226	3,951,870;

(c) omit the rows containing the following entries in Column A—

- (i) “Bournemouth”;
- (ii) “Christchurch”;
- (iii) “East Dorset”;
- (iv) “Forest Heath”;
- (v) “North Dorset”;
- (vi) “Poole”;
- (vii) “Purbeck”;
- (viii) “St Edmundsbury”;
- (ix) “Suffolk Coastal”;
- (x) “Taunton Deane”;
- (xi) “Waveney”;
- (xii) “West Dorset”;
- (xiii) “West Somerset”;

Changes to legislation: There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019. (See end of Document for details)

(xiv) “Weymouth and Portland”.

(3) Under the heading “The fire and rescue authority for the area of—” insert the following row in the appropriate place—

Northamptonshire	7,091,169	4,717,561
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Commencement Information

I20 Reg. 20 in force at 1.4.2019, see **reg. 1(3)**

We consent

Rebecca Harris
Paul Maynard
 Two of the Lords Commissioners of Her
 Majesty's Treasury

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

Ministry of Housing, Communities and Local
 Government

Rishi Sunak
 Parliamentary Under Secretary of State

Changes to legislation:

There are currently no known outstanding effects for the The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) and (Levy Account: Basis of Distribution) Regulations 2019.