
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 2

Rates retention

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^{M1} in respect of any particular undertaking.”.

Commencement Information

- II** Reg. 7 in force at 28.3.2019, see [reg. 1\(2\)](#)
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Marginal Citations

- M1** 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.

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, Section 7.