
STATUTORY INSTRUMENTS

2020 No. 1357

**The Non-Domestic Rating (Rates Retention,
Levy and Safety Net and Levy Account: Basis
of Distribution) (Amendment) Regulations 2020**

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

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

(2) In paragraph 1(1)—

(a) for the first formula substitute—

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

(b) in the definition of P—

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

(ii) in paragraph (d), after “Parts” insert “2 to 9 or”;

(iii) after paragraph (d) insert—

“(e) where the billing authority is listed in Parts 2 to 8 of Schedule 3, for the relevant year beginning on 1st April 2020, 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 2020; 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 (d)” substitute “, (d) or (e)”;

(ii) in paragraph (d), after “Parts” insert “2 to 9 or”;

(iii) after paragraph (d) insert—

“(e) where the billing authority is listed in Parts 2 to 8 of Schedule 3, for the relevant year beginning on 1st April 2020, 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 beginning on 1st April 2020; 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” omit “and” and insert—

“U is the amount calculated in accordance with sub-paragraph (4C) in respect of a relevant year; and”.

(3) In paragraph 1(4B)—

(a) in paragraph (b), after “paragraph (c)” insert “or (d)”;

(b) after paragraph (c), insert—

“(d) for Buckinghamshire Council, for a relevant year beginning on or after 1st April 2020, 71.6%.”.

(4) After paragraph 1(4B) insert—

“(4C) The amount calculated in accordance with this sub-paragraph is the amount which is the difference between—

(a) (i) the total of the amounts credited to the billing authority’s collection fund income and expenditure account in the relevant year in accordance with proper practices in respect of non-domestic rates payable under sections 43 and 45 of the 1988 Act in respect of—

(aa) a day in that year, and

(bb) a day in a previous year where the amount was not credited in a previous year; less

(ii) the total of the amounts charged to the billing authority’s collection fund income and expenditure account in the relevant year in accordance with proper practices in respect of non-domestic rates payable under sections 43 and 45 of the 1988 Act in respect of —

(aa) a day in that year, and

(bb) a day in a previous year where the amount was not charged in a previous year; and

(b) the amount that would have been calculated under paragraph (a) if section 43(4E) were omitted.”.

(5) In paragraph 2—

(a) for the first formula substitute—

$$S (R + U + V + Z) + (P - Q)$$

(b) in the definition of P, in paragraph (d), for “21” substitute “9 and 20”;

(c) in the definition of Q, in paragraph (d), for “21” substitute “9 and 20”;

(d) after the definition of “U” omit “and” and insert—

“V is the sum of the amounts calculated in accordance with paragraph 1(4C) 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; and”.