
STATUTORY INSTRUMENTS

2020 No. 449

**The Non-Domestic Rating (Transitional
Protection Payments and Rates Retention)
(Coronavirus) (Amendment) Regulations 2020**

Amendment of the Non-Domestic Rating (Transitional Protection Payments) Regulations 2013

2. In regulation 6 of the Non-Domestic Rating (Transitional Protection Payments) Regulations 2013⁽¹⁾ (end of year calculations)—

(a) in paragraph (1) —

(i) at the beginning, insert “Subject to paragraph (3),”;

(ii) for “30th September” substitute “31st July”;

(b) after paragraph (2) insert—

“(3) Paragraph (1) applies in relation to calculations for the relevant year⁽²⁾ beginning on 1st April 2019 as if for “31st July” there were substituted “30th November”.”.

⁽¹⁾ [S.I. 2013/106](#), to which there are amendments not relevant to these Regulations.

⁽²⁾ See regulation 1(2) of [S.I. 2013/106](#) for the definition of “relevant year”.