

SCHEDULE

Regulation 2(10)

“SCHEDULE 1F

Regulation 7(1B)

Small Business Rate Relief in relation to Wales: special provision in relation to the instalment scheme for 2011/12

1.—(1) This paragraph applies where the demand notice is issued before the relevant year or, if during the relevant year, on or before 30 September 2011.

(2) The aggregate amount is to be paid in monthly instalments, the number of instalments being 10 or, if less, the number of whole months remaining before 1 April 2012 after the issue of the notice less one.

(3) Where the demand notice is issued in May of the relevant year, the number of instalments may be 10 or the number ascertained in accordance with sub-paragraph (2), as the billing authority determines.

(4) The months in which the instalments are payable must be uninterrupted, but subject to that are to be the months specified in the notice; and the instalments are to be payable on such day in each month as is so specified.

(5) The amounts of the monthly instalments are to be as follows—

(a) the billing authority must estimate the amount to be paid in any instalments payable on or before 30 September 2011 by dividing the first period amount by the number of instalments payable on or before 30 September 2011;

(b) the billing authority must estimate the amount to be paid in any instalments payable on or after 1 October 2011 by dividing the second period amount by the number of instalments payable on or after 1 October 2011; and

(c) in this paragraph—

(i) “the first period amount” means the proportion of the aggregate amount estimated to be payable in respect of the period starting with 1 April 2011 and ending with 30 September 2011, calculated by reference to the amount payable in respect of each day in that period; and

(ii) “the second period amount” means the proportion of the aggregate amount estimated to be payable in respect of the period starting with 1 October 2011 and ending with 31 March 2012, calculated by reference to the amount payable in respect of each day in that period.

(6) The amounts payable for each instalment must be specified in the notice.

2. Where the demand notice is issued after 30 September 2011 but on or before 31 December 2011, Part I of Schedule 1 applies as if the reference in paragraph 1(1) to a demand notice issued on or before 31 December in the relevant year was to a demand notice issued after 30 September 2011 and on or before 31 December 2011.

3. Where the demand notice is issued after 31 December 2011 and on or before 31 March 2012, Part I of Schedule 1 applies as if the reference in paragraph 2 to the relevant year was to the year 2012.

4. The demand notice must be issued at least 14 days before the day on which the first instalment is due under it.

5.—(1) Part II of Schedule 1 applies to a demand notice issued under this Schedule with the following modifications.

(2) Paragraph 6 is to have effect as if the references to “the relevant year” were references to the financial year beginning on 1 April 2011.

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(3) Paragraph 7 is to have effect as if the following were substituted—

“7.—(1) This paragraph applies where the demand notice has been served on a ratepayer by a billing authority, any factor or assumption by reference to which the estimate made under regulation 6(1) for the purpose of the notice was calculated is shown to be false in respect of a day (“the relevant day”) and the event mentioned in paragraph 6(1) has not occurred as regards the hereditament to which the notice relates.

(2) Where as a result of the factor or assumption referred to in sub-paragraph (1) being shown to be false, it appears to the billing authority that the estimate of the amount payable for that year would no longer fall to be calculated by reference to section 43(4A) of the Act, sub-paragraphs (5) to (9) apply.

(3) Except for the circumstances set out in sub-paragraph (4), where as a result of the factor or assumption referred to in sub-paragraph (1) being shown to be false, it appears to the billing authority that the estimate of the amount payable for that year would fall, or continue to fall, to be calculated by reference to section 43(4A) of the Act, sub-paragraphs (10) to (12) apply.

(a) (4) The circumstances referred to in sub-paragraph (3) are where the rateable value of the hereditament is, as result of the factor or assumption referred to in sub-paragraph (1) being shown to be false, on the relevant day, more than £12,000.

(b) In those circumstances, sub-paragraphs (5) to (9) apply.

(5) The billing authority must on or as soon as practicable after the relevant day—

(a) adjust the instalments (if any) payable on or after the adjustment day (“the remaining instalments”) so that they accord with the amounts mentioned in sub-paragraph (7); and

(b) serve a notice on the ratepayer which states—

(i) the amount of the revised estimate mentioned in sub-paragraph (6); and

(ii) the amount of each remaining instalment.

(6) The amount is the revised estimate of the billing authority of the amount payable for the relevant year in relation to the hereditament made on the assumption mentioned in regulation 6(1) and as if the notice mentioned in that provision were the notice referred to in sub-paragraph (5) above.

(7) The aggregate amount of the remaining instalments must be equal to the amount by which the revised estimate mentioned in sub-paragraph (6) exceeds the aggregate amount of the instalments payable under the demand notice before the adjustment day; and the amount of each remaining instalment (if there are more than one) must be calculated as follows—

(a) if the aggregate amount of the remaining instalments divided by the number of remaining instalments gives an amount which is a multiple of a pound, the remaining instalments must be of that amount;

(b) if the aggregate amount of the remaining instalments so divided would not give such an amount, all but the first of the remaining instalments must be of an amount equal to A and the first of the remaining instalments must be of an amount equal to B, where—

A = C divided by D, rounded up or down (as the case may be) to the nearest multiple of a pound,

B = C - ((D - 1) × A),

C is equal to the aggregate amount of the remaining instalments, and

D is equal to the number of remaining instalments to be paid.

(8) If the revised estimate mentioned in sub-paragraph (6) exceeds the aggregate amount of the instalments payable under the demand notice before the adjustment day, but no instalments are payable under it on or after that day, the amount of the excess is to be due from the ratepayer to the billing authority in a single instalment on the expiry of such period (being not less than 14 days) after the day of issue of the notice served under sub-paragraph (5) as is specified in it; and if in any case the revised estimate is less than the aggregate amount of the instalments payable before the adjustment day, any overpayment in respect of any liability of the ratepayer under Part II of these Regulations—

- (a) must be repaid if the ratepayer so requires, or
  - (b) in any other case must (as the billing authority determines) either be repaid or credited against any subsequent liability of the ratepayer to pay anything to it by way of non-domestic rate.
- (a) (9) Where a notice has been given under sub-paragraph (5), in the operation of this paragraph as respects any further notice that may fall to be given under it, references in this paragraph to the demand notice and to amounts in respect of instalments payable under it are to be construed (so far as the context permits) as references to the demand notice, and amounts in respect of instalments payable under the notice, as from time to time previously adjusted under this paragraph; and
- (b) in calculating the aggregate amount of instalments payable under a demand notice before the adjustment day for the purposes of sub-paragraph (7)(a) and (b) above in consequence of the calculation of the revised estimate mentioned in sub-paragraph (6), there must not count as so payable any amount in respect of such instalments which has fallen to be repaid (or credited) under paragraph 10(4) of Schedule 7 to the Act or has been paid (or credited) by way of interest under the Non-Domestic Rating (Payment of Interest) Regulations 1990.

(10) If the relevant day is on or before 30 September 2011—

- (a) the billing authority must on or as soon as practicable after the relevant day—
  - (i) calculate the revised estimate of the amount payable for the relevant year in relation to the hereditament made on the assumptions mentioned in regulation 6(1) (“the revised estimate”); and
  - (ii) serve a notice on the ratepayer which states—
    - (aa) the amount of the revised estimate; and
    - (bb) the amount of any remaining instalment;
- (b) the aggregate amount of the remaining instalments payable are to be equal to the amount by which the revised estimate exceeds the aggregate amount of the instalments payable under the demand notice before the adjustment day; and the amount of each remaining instalment (if there are more than one) must be calculated in accordance with paragraph 1(4) and (5) as if the reference to 1 April 2011 was to the relevant day;
- (c) if the revised estimate is less than the aggregate amount of the instalments payable before the adjustment day, any overpayment in respect of any liability of the ratepayer under Part II of these Regulations—
  - (i) must be repaid if the ratepayer so requires, or
  - (ii) in any other case must (as the billing authority determines) either be repaid or reccredited against any subsequent liability of the ratepayer to pay anything to it by way of non-domestic rate.

(11) If the relevant day is after 30 September 2011—

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- (a) the billing authority must on or as soon as practicable after the relevant day—
  - (i) calculate the revised estimate of the amount payable for the relevant year in relation to the hereditament made on the assumptions mentioned in regulation 6(1) (“the revised estimate”); and
  - (ii) serve a notice on the ratepayer which is to state—
    - (aa) the amount of the revised estimate; and
    - (bb) the amount of any remaining instalment;
- (b) the aggregate amount of the remaining instalments payable are to be equal to the amount by which the revised estimate exceeds the aggregate amount of the instalments payable under the demand notice before the adjustment day; and the amount of each remaining instalment (if there are more than one) must be calculated in accordance with paragraph 1(4) and (5) (ignoring any reference to instalments payable on or before 30 September 2011) as if references in those provisions to the aggregate amount and to instalments were references to the aggregate amount of the remaining instalments and to the remaining instalments respectively, and references to 1 October 2011 were references to the relevant day;
- (c) if the revised estimate is less than the aggregate amount of the instalments payable before the adjustment day, any overpayment in respect of any liability of the ratepayer under Part II of these Regulations—
  - (i) must be repaid if the ratepayer so requires, or
  - (ii) in any other case must (as the billing authority determines) either be repaid or reccredited against any subsequent liability of the ratepayer to pay anything to it by way of non-domestic rate.

(12) In this paragraph, “the adjustment day” means the day 14 days after the day the notice served under sub-paragraphs (5)(b), (10)(a) or (11)(a) is issued.”.

(4) Paragraphs 7A, 7B, 7C and 7D do not apply.

(5) Paragraph 8 has effect as if the references to paragraphs 7(1) and (3), 7A(1)(d) and (5) and 7B(1)(b) were to paragraph 7(2) and (6).

(6) Paragraph 9(2) does not apply.

**6.** In this Schedule—

“aggregate amount” means the amount of the estimate referred to in regulation 6(1) or if pursuant to regulation 4(3) the demand notice relates to more than one hereditament for which such an estimate is made, the aggregate of the amount of those estimates;

“relevant year” means the financial year beginning on 1 April 2011.”.