Draft Regulations laid before Parliament under section 143(9D) of the Local Government Finance Act 1988 for approval by resolution of each House of Parliament.

DRAFT STATUTORY INSTRUMENTS

2013 No.

RATING AND VALUATION, ENGLAND

The Non-Domestic Rating (Levy and Safety Net) Regulations 2013

Made - - - - 2013

Coming into force in accordance with regulation 1

The Secretary of State makes the following Regulations in exercise of the powers conferred by sections 143(1) and (2) of and paragraphs 22, 25, 28, 37(1) and (2) of Schedule 7B to the Local Government Finance Act 1988(**a**).

In accordance with section 143(9D)(**b**) of that Act, a draft of this instrument was laid before Parliament and approved by a resolution of each House of Parliament.

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rating (Levy and Safety Net) Regulations 2013 and come into force on the day after the day on which they are made.

Interpretation

2.—(1) In these Regulations—

"the 1988 Act" means the Local Government Finance Act 1988;

"authority" means a relevant authority other than a local policing body;

"billing authority" means a billing authority in England;

"baseline funding level" means the amount calculated with respect to an authority in accordance with regulation 5;

"business rates baseline" means the amount specified with respect to an authority by regulation 5 and Schedule 2;

"certified non-domestic rating income" has the same meaning as in the Non-Domestic Rating (Rates Retention) Regulations 2013(**c**);

"individual levy rate" means the figure determined in accordance with regulation 6 for an authority;

(**a**) 1988 c. 41. Schedule 7B was inserted into the Local Government Finance Act 1988 by section 1 of, and Schedule 1 to, the Local Government Finance Act 2012 (c.17).
(**b**) Section 143(9D) was inserted by section 1 of the Local Government Finance Act 2012.
(**c**) S.I. 2013/xxxx

"relevant year" means the financial year for which a calculation of a levy or safety net payment is being made;

"retained rates income" has the meaning given in regulation 4;

"preceding year" means the year preceding the relevant year;

"safety net threshold" has the meaning given in regulation 6(3);

"small business non-domestic rating multiplier" in relation to a year means the small business non-domestic rating multiplier for the year determined under Part 1 of Schedule 7 to the 1988 Act(**a**).

(2) In these Regulations any reference to a billing authority's collection fund income and expenditure account is a reference to a revenue account to which, in accordance with proper practices(**b**), are credited or charged, as the case may be, amounts in respect of the authority's income and expenditure relating to sums paid or to be paid into, or payments met or to be met from, the authority's collection fund.

Pools of authorities

3. A pool of authorities is to be treated as a relevant authority for the purpose of these Regulations.

Meaning of retained rates income for purposes of levy and safety net calculations

4.—(1) Where the authority is a billing authority, its retained rates income for a year is the amount calculated in accordance with paragraph 1 of Schedule 1.

(2) Where the authority is a major precepting authority its retained rates income for a year is the amount calculated in accordance with paragraph 2 of Schedule 1.

(3) Where the authority is a pool of authorities, its retained rates income for a year is the amount calculated in accordance with paragraph 3 of Schedule 1.

Business rates baseline and baseline funding level

5.—(1) The business rates baseline of an authority is the amount specified with respect to that authority in column B of the table in Schedule 2.

(2) The baseline funding level for an authority for the year commencing on 1st April 2013 is the amount specified with respect to that authority in column C of the table in Schedule 2.

(3) The baseline funding level for an authority for a year commencing on or after 1st April 2014 is the amount calculated in accordance with the formula—

$$A \times \frac{B_2}{B_1}$$

Where—

A is the baseline funding level for the year immediately preceding the relevant year;

B_2 is the small business non-domestic rating multiplier for the relevant year;

B_1 is the small business non-domestic rating multiplier for the preceding year.

Individual levy rates and safety net thresholds

6.—(1) An authority's individual levy rate is 0.5 or the figure calculated in accordance with the formula in paragraph (2), whichever is less.

(2) The formula is—

(**a**) Relevant amendments are made to Schedule 7 by section 62 of the Local Government Act 2003.
(**b**) see section 21(2) of the Local Government Finance Act 2003 c.26

$$1 - \frac{C}{D}$$

Where—

C is the authority's baseline funding level for the year commencing on 1st April 2013;

D is the authority's business rates baseline.

(3) An authority's safety net threshold for a year is 92.5 per cent of its baseline funding level for that year.

Safety net on account

7.—(1) Before the start of a year an authority may request that the Secretary of State calculate whether a safety net payment is likely to be required to be made to the authority in respect of the relevant year.

(2) A request must be accompanied by the authority's estimate of its retained rates income for the relevant year and must be made—

(a) for the year commencing on 1st April 2013 by 15th March 2013; and

(b) for a year commencing on or after 1st April 2014 by 31st January in the preceding year.

(3) Where the Secretary of State calculates that a safety net payment is likely to be required to be made the Secretary of State must notify the authority and make a payment on account to the authority of the amount that is the difference between the authority's estimate of its retained rates income for the relevant year and its safety net threshold for that year.

8.—(1) A payment on account is to be made in 10 instalments such that—

(a) the first instalment is payable on the 30th April; and

(b) the subsequent instalments are payable on the 19th day of each of the following 9 months starting in May.

(2) The first and last instalments are each to be of 8 per cent of the amount payable, and each other instalment is to be 10.5 percent of the amount payable.

(3) Where an instalment falls to be paid on a Friday or a day that is not a working day, it shall instead be payable on the first working day that is not a Friday following that day.

(4) For the purpose of this regulation "working day" means any day other than a Saturday, a Sunday, Christmas Day, Good Friday or a day which is a bank holiday in England under the Banking and Financial Dealings Act 1971(**a**) .

Requirement to make a safety net payment

9.—(1) The Secretary of State must make a safety net payment to an authority in respect of a year where its retained rates income for the relevant year is less than its safety net threshold for that year.

(2) The amount of the payment is to be the difference between the authority's retained rates income for the relevant year and its safety net threshold for that year.

(3) Where a payment on account has been made in respect of the relevant year an amount equal to that payment must be deducted from the amount payable under this regulation.

(4) Where the payment on account exceeds the amount payable under this regulation, the authority must pay the difference between the two amounts to the Secretary of State.

(**a**) 1971 c.80.

Requirement to make levy payment

10.—(1) An authority must make a levy payment to the Secretary of State in respect of a year where the following conditions are met—

(a) the authority's individual levy rate is a positive number greater than zero; and

(b) the authority's retained rates income for the relevant year is greater than its baseline funding level for that year.

(2) The amount of the levy payment is to be the amount calculated in accordance with the formula—

$$E(F - G)$$

Where—

E is the authority's individual levy rate;

F is the authority's retained rates income for the relevant year;

G is the authority's baseline funding level for the relevant year.

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

Name
Parliamentary Under Secretary of State
Date Department for Communities and Local Government

SCHEDULE 1

Regulation 4

Calculation of retained rates income

Calculation for billing authorities

1.—(1) The retained rates income of an authority that is a billing authority is the amount calculated in accordance with the formula—

$$KL + (N - M - O) + \left(P - Q\right)$$

Where—

K is —

(i) 50% where the billing authority is a county council, or is a district council in an area for which there is no county council, and the authority is a fire and rescue authority;

(ii) 49% where the billing authority is a county council, or is a district council in an area for which there is no county council, and the authority is not a fire and rescue authority;

(iii) 40% where the billing authority is a district council in an area for which there is a county council; and

(iv) 30% where the billing authority is a London borough council or the Common Council of the City of London;

L is the authority's certified non-domestic rating income for the relevant year;

M is the amount calculated in accordance with sub-paragraph (2);

N is the amount calculated in accordance with sub-paragraph (3);

O is the amount calculated in accordance with sub-paragraph (4);

P is 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); and

Q is the amount paid by the authority to the Secretary of State for the relevant year in accordance with Part 5 of Schedule 7B to the 1988 Act.

(2) The amount calculated in accordance with this sub-paragraph is the amount which is the total of—

(a) 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; less

(b) 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.

(3) The amount calculated in accordance with this sub-paragraph is the amount that would have been calculated in accordance with sub-paragraph (2) if, in respect of any day in the relevant year or any day in a preceding year, any determination under section 47 or reduction or remission under section 49 of the 1988 Act had not been made.

(4) The amount calculated in accordance with this sub-paragraph is the amount which is the total of—

(a) the difference between the amount calculated in accordance with sub-paragraph (3) and the amount which would be so calculated if a determination under section 47 of the 1988 Act where one or more of the following applies in relation to the hereditament to which the determination relates were taken into account—

(i) the ratepayer is a charity or trustees for a charity, and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities); or

(ii) the ratepayer is a registered club for the purposes of Chapter 9 of Part 13 of the Corporation Tax Act 2010(**a**) (community amateur sports clubs) and the hereditament is not an excepted hereditament and is wholly or mainly used—

(aa) for the purposes of that club; or

(bb) for the purposes of that club and of other such registered clubs;

(b) the difference between the amount calculated in accordance with sub-paragraph (3) and the amount which would be so calculated if a determination under section 47 of the 1988 Act where one or more of the following applies in relation to the hereditament to which the determination relates were taken in to account—

(i) the hereditament is not an excepted hereditament, and all or part of it is occupied for the purposes of one or more institutions or other organisations none of which is established or conducted for profit and each of whose main objects are charitable or are otherwise philanthropic or religious or concerned with education, social welfare, science, literature or the fine arts;

(ii) the hereditament is not an excepted hereditament, it is wholly or mainly used for purposes of recreation, and all or part of it is occupied for the purposes of a club, society or other organisation not established or conducted for profit;

(iii) the hereditament meets the following conditions—

(aa) that the hereditament is within a settlement identified in the billing authority's rural settlement list for the relevant year; and

(bb) that the rateable value of the hereditament shown in the local non-domestic rating list at the beginning of the relevant year is not more than £16,500;

(**a**) 2010 c.4.

(c) the difference between the amount calculated in accordance with sub-paragraph (3) and the amount which would be so calculated if, in respect of any day in the relevant year or any day in a preceding year, any reduction or remission by the authority under section 49 of the Act were taken into account; and

(d) the amount of any relief granted under section 47 of the 1988 Act that is qualifying relief for the purposes of regulation 4(1) of the Non-Domestic Rating (Rates Retention) Regulations 2013 (deductions from central share payments).

(5) For the purposes of this paragraph "excepted hereditament" has the meaning given by section 47(9) of the 1988 Act.

Calculation for major precepting authorities

2. The retained rates income of an authority that is a major precepting authority is the amount calculated in accordance with the formula—

$$RS + (P - Q)$$

Where—

R is the sum of the certified non-domestic rating income of all billing authorities required to make payments to the major precepting authority for the relevant year under Part 4 of Schedule 7B to the 1988 Act (payments by billing authorities to major precepting authorities);

S is—

(i) 10% where the relevant authority is a county council which is a fire and rescue authority;

(ii) 9% where the relevant authority is a county council which is not a fire and rescue authority;

(iii) 20% where the relevant authority is the Greater London Authority;

(iv) 1% where the relevant authority is a fire and rescue authority not falling within paragraph (a);

P is 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 Act (principal payments in connection with local retention of non-domestic rates); and

Q is the amount paid by the authority to the Secretary of State for the year in accordance with Part 5 of Schedule 7B to the Act.

Calculation for pools

3. The retained rates income of a relevant authority that is a pool of authorities is the sum of the retained rates income of all the authorities in the pool.

SCHEDULE 2

Regulation 5

Table of authorities, business rates baselines and baseline funding levels

Column A	*Column B*	*Column C*
Authority	*Business Rates Baseline (£)*	*Baseline funding level for year commencing 1 April 2013 (£)*
Greater London Authority	1,285,820,938	943,509,156

The council for the local government area of—		
Adur	6,510,270	1,543,807
Allerdale	9,829,432	3,193,632
Amber Valley	11,526,953	2,815,017
Arun	11,625,246	3,204,966
Ashfield	12,319,221	3,394,097
Ashford	17,427,456	2,513,931
Aylesbury Vale	18,901,168	3,479,495
Babergh	8,804,788	1,868,415
Barking and Dagenham	16,714,828	50,405,418
Barnet	33,871,498	51,307,492
Barnsley	24,293,596	49,737,876
Barrow-in-Furness	8,778,716	2,733,886
Basildon	29,961,460	4,980,877
Basingstoke and Deane	28,597,042	2,666,492
Bassetlaw	18,253,756	3,543,490
Bath & North East Somerset	30,162,501	20,694,483
Bedford	30,109,517	28,076,696
Bexley	18,177,578	32,019,070
Birmingham	191,637,680	312,932,035
Blaby	15,229,057	1,948,321
Blackburn with Darwen	21,770,194	38,932,757
Blackpool	23,755,738	42,200,630
Bolsover	7,924,732	2,556,500
Bolton	41,088,637	59,542,854
Boston	7,298,938	2,361,192
Bournemouth	31,862,230	27,611,940
Bracknell Forest	25,473,239	14,704,234
Bradford	67,206,292	121,654,268
Braintree	15,468,137	3,046,279
Breckland	11,064,448	3,458,904
Brent	30,623,363	77,156,871
Brentwood	11,607,920	1,449,502
Brighton & Hove	50,078,969	51,660,233
Bristol	98,736,246	89,105,607
Broadland	11,098,923	2,512,057
Bromley	24,032,888	33,610,201
Bromsgrove	10,364,952	1,525,451
Broxbourne	15,281,144	2,056,542
Broxtowe	9,417,550	2,531,215
Buckinghamshire	14,644,061	38,881,388
Burnley	10,572,799	3,725,445
Bury	24,153,729	31,457,341
Calderdale	27,689,842	36,890,765
Cambridge	36,017,399	3,731,782
Cambridgeshire	22,423,434	57,127,083
Camden	142,544,849	79,921,865
Cannock Chase	12,797,716	2,660,595
Canterbury	19,948,655	4,094,835
Carlisle	15,855,640	2,913,830

Castle Point	5,818,563	1,977,166
Central Bedfordshire	37,100,686	28,106,334
Charnwood	17,215,447	3,750,122
Chelmsford	29,996,621	2,977,440
Cheltenham	20,850,877	2,482,346
Cherwell	26,191,186	3,336,109
Cheshire East	64,926,165	37,159,663
Cheshire West & Chester	70,909,037	46,259,266
Chesterfield	13,581,959	2,947,084
Chichester	16,694,642	1,967,328
Chiltern	7,907,679	1,304,459
Chorley	10,068,795	2,569,280
Christchurch	6,911,756	869,632
City of London	214,899,296	14,565,993
Colchester	22,984,520	3,780,027
Copeland	15,890,902	2,203,062
Corby	11,942,746	1,847,255
Cornwall	77,885,886	97,961,903
Cotswold	11,481,432	1,641,004
Coventry	55,281,023	70,641,682
Craven	6,906,620	1,297,904
Crawley	43,288,696	3,182,575
Croydon	32,962,149	64,685,127
Cumbria	18,391,885	77,618,393
Dacorum	23,720,388	2,635,822
Darlington	16,181,226	20,011,357
Dartford	31,490,643	2,372,619
Daventry	14,088,965	1,850,145
Derby	37,757,126	50,424,273
Derbyshire	16,078,053	98,607,120
Derbyshire Dales	6,718,917	1,463,482
Devon	20,842,327	89,675,949
Doncaster	40,752,075	66,713,232
Dorset	10,253,776	35,029,974
Dover	13,359,156	3,236,685
Dudley	45,567,967	60,170,369
Durham	52,985,367	111,210,027
Ealing	39,190,144	67,358,777
East Cambridgeshire	6,719,704	2,154,349
East Devon	12,281,141	2,330,189
East Dorset	8,317,267	1,206,650
East Hampshire	11,049,976	1,656,159
East Hertfordshire	17,244,597	2,376,695
East Lindsey	12,308,904	5,373,261
East Northamptonshire	7,733,536	2,105,287
East Riding of Yorkshire	40,885,194	46,500,888
East Staffordshire	20,773,826	2,794,996
East Sussex	10,877,712	65,576,586
Eastbourne	12,854,185	3,190,529
Eastleigh	21,808,922	2,257,026

Eden	7,672,792	1,499,077
Elmbridge	20,094,882	2,034,024
Enfield	30,834,220	64,789,816
Epping Forest	12,755,334	2,909,311
Epsom and Ewell	9,123,208	1,240,257
Erewash	9,227,264	2,903,928
Essex	41,093,664	154,310,087
Exeter	28,990,125	3,607,952
Fareham	16,265,235	1,684,818
Fenland	9,333,035	3,233,867
Forest Heath	8,454,979	1,750,767
Forest of Dean	4,527,110	2,264,508
Fylde	9,562,718	1,690,692
Gateshead	41,578,811	51,078,617
Gedling	7,964,132	2,687,557
Gloucester	19,121,153	3,236,387
Gloucestershire	19,693,906	66,192,060
Gosport	5,548,998	2,188,372
Gravesham	8,749,182	2,590,061
Great Yarmouth	11,687,537	3,355,192
Greenwich	17,818,810	72,933,449
Guildford	29,565,829	2,558,339
Hackney	25,267,486	97,000,351
Halton	24,369,980	31,540,011
Hambleton	10,352,561	1,823,857
Hammersmith and Fulham	56,863,185	54,036,686
Hampshire	41,841,370	105,053,258
Harborough	13,014,009	1,546,825
Haringey	18,914,782	71,625,646
Harlow	17,852,886	2,724,110
Harrogate	23,409,298	3,269,672
Harrow	14,506,174	34,660,614
Hart	11,377,682	1,207,353
Hartlepool	17,720,928	24,889,608
Hastings	8,463,160	3,336,797
Havant	12,321,159	2,924,741
Havering	21,156,976	30,189,748
Herefordshire	21,955,919	28,515,131
Hertfordshire	47,068,141	108,380,795
Hertsmere	16,903,965	2,378,594
High Peak	8,987,497	2,068,493
Hillingdon	99,278,985	41,252,520
Hinckley and Bosworth	10,901,238	2,270,270
Horsham	15,225,457	1,792,737
Hounslow	42,561,812	43,069,497
Huntingdonshire	22,128,524	4,004,180
Hyndburn	7,978,618	3,145,564
Ipswich	21,061,346	3,806,798
Isle of Wight	16,645,123	28,628,000
Isles of Scilly	852,280	1,331,701

Islington	54,860,590	74,477,068
Kensington and Chelsea	80,458,942	46,064,050
Kent	45,815,825	164,057,499
Kettering	10,856,696	2,205,345
King's Lynn and West Norfolk	16,079,616	4,796,915
Kingston upon Hull	41,313,951	71,269,086
Kingston upon Thames	23,564,602	19,275,919
Kirklees	51,771,574	72,227,843
Knowsley	19,331,596	54,501,280
Lambeth	34,512,248	97,429,669
Lancashire	31,820,199	165,528,462
Lancaster	24,033,380	5,011,588
Leeds	170,049,780	138,407,254
Leicester	46,310,310	88,518,103
Leicestershire	18,979,979	54,053,832
Lewes	9,022,243	1,959,500
Lewisham	14,809,713	83,125,340
Lichfield	12,606,321	1,849,221
Lincoln	15,680,126	3,331,979
Lincolnshire	18,693,949	97,374,722
Liverpool	92,208,014	154,369,876
Luton	32,225,710	42,574,509
Maidstone	21,608,085	2,847,906
Maldon	5,012,807	1,338,773
Malvern Hills	6,225,256	1,597,303
Manchester	148,938,122	156,169,883
Mansfield	10,396,439	3,260,271
Medway	41,706,028	42,119,782
Melton	4,967,082	1,159,863
Mendip	12,125,123	2,539,091
Merton	23,867,753	31,415,073
Mid Devon	5,843,655	1,933,528
Mid Suffolk	8,301,220	1,986,899
Mid Sussex	16,180,984	1,871,482
Middlesbrough	19,381,548	40,201,086
Milton Keynes	67,239,768	40,596,750
Mole Valley	13,944,499	1,123,625
New Forest	24,857,300	3,492,109
Newark and Sherwood	13,269,375	3,212,846
Newcastle upon Tyne	71,166,202	78,965,663
Newcastle-under-Lyme	12,414,950	3,263,759
Newham	29,435,489	97,379,799
Norfolk	24,994,701	135,423,965
North Devon	12,497,174	2,612,781
North Dorset	5,620,027	1,449,602
North East Derbyshire	5,318,090	2,447,746
North East Lincolnshire	31,308,416	34,709,449
North Hertfordshire	14,647,134	2,381,427
North Kesteven	8,655,802	2,720,128
North Lincolnshire	38,429,571	28,977,931

North Norfolk	9,313,236	2,817,681
North Somerset	27,458,089	27,765,641
North Tyneside	27,234,229	42,195,757
North Warwickshire	15,662,148	1,678,750
North West Leicestershire	18,301,114	2,099,788
North Yorkshire	18,165,133	59,157,240
Northampton	37,467,795	5,968,348
Northamptonshire	25,068,772	80,386,411
Northumberland	37,238,477	60,203,947
Norwich	30,144,312	5,229,849
Nottingham	58,085,160	84,370,464
Nottinghamshire	18,500,917	95,133,876
Nuneaton and Bedworth	12,673,211	3,225,171
Oadby and Wigston	4,727,514	1,347,318
Oldham	27,738,996	56,602,067
Oxford	31,918,237	5,468,538
Oxfordshire	27,165,317	62,860,304
Pendle	7,464,444	3,556,743
Peterborough	43,130,361	36,700,650
Plymouth	42,141,744	50,961,069
Poole	29,140,562	15,157,735
Portsmouth	38,088,827	42,387,630
Preston	25,787,420	4,856,990
Purbeck	6,789,144	1,009,672
Reading	48,165,701	26,811,093
Redbridge	16,423,093	46,685,131
Redcar and Cleveland	23,346,003	31,498,191
Redditch	13,859,665	1,927,546
Reigate and Banstead	18,752,279	2,084,015
Ribble Valley	5,346,419	1,183,184
Richmond upon Thames	23,340,428	19,720,452
Richmondshire	4,905,490	1,314,295
Rochdale	28,970,696	53,601,713
Rochford	6,180,012	1,518,172
Rossendale	5,059,544	1,904,078
Rother	6,464,342	2,075,220
Rotherham	34,304,418	56,084,699
Rugby	15,253,038	2,109,300
Runnymede	16,841,687	1,619,202
Rushcliffe	10,605,824	2,082,925
Rushmoor	16,689,111	2,080,017
Rutland	4,651,497	3,891,435
Ryedale	6,370,112	1,431,647
Salford	38,959,160	63,451,342
Sandwell	45,940,267	88,869,278
Scarborough	12,496,321	3,744,455
Sedgemoor	13,263,040	3,103,646
Sefton	33,378,261	56,730,933
Selby	16,293,521	2,147,864
Sevenoaks	13,571,084	2,012,987

Sheffield	98,671,639	126,473,307
Shepway	9,373,544	3,260,806
Shropshire	34,962,587	44,624,132
Slough	44,166,936	26,453,760
Solihull	51,433,206	26,394,437
Somerset	13,853,465	59,669,011
South Bucks	11,477,277	965,922
South Cambridgeshire	25,461,045	2,312,658
South Derbyshire	8,172,603	2,204,773
South Gloucestershire	62,559,550	32,904,826
South Hams	12,518,976	1,684,694
South Holland	9,366,496	2,922,640
South Kesteven	15,491,808	3,205,392
South Lakeland	15,540,058	1,965,122
South Norfolk	10,590,735	2,726,873
South Northamptonshire	7,752,975	1,647,432
South Oxfordshire	16,595,739	2,275,692
South Ribble	13,461,179	2,049,846
South Somerset	16,629,676	3,203,837
South Staffordshire	7,655,119	2,051,056
South Tyneside	14,331,380	43,208,488
Southampton	46,808,110	48,357,475
Southend-on-Sea	21,738,332	30,833,262
Southwark	57,942,930	101,222,064
Spelthorne	15,253,526	1,685,089
St Albans	24,836,534	2,205,879
St Edmundsbury	17,520,367	2,201,353
St Helens	23,055,780	40,378,052
Stafford	16,302,244	2,467,259
Staffordshire	22,855,361	88,400,117
Staffordshire Moorlands	6,830,005	2,290,931
Stevenage	17,876,437	2,247,351
Stockport	43,491,307	41,859,130
Stockton-on-Tees	37,057,317	34,655,734
Stoke-on-Trent	39,206,259	63,656,911
Stratford-on-Avon	20,054,031	2,158,255
Stroud	9,509,410	2,157,960
Suffolk	23,322,367	89,722,930
Suffolk Coastal	18,855,029	2,516,855
Sunderland	40,414,572	75,014,906
Surrey	43,862,681	100,569,735
Surrey Heath	13,100,472	1,370,130
Sutton	14,992,995	31,813,922
Swale	14,834,548	3,748,054
Swindon	49,425,145	28,209,009
Tameside	26,231,482	49,181,827
Tamworth	12,199,200	2,042,900
Tandridge	8,053,117	1,274,718
Taunton Deane	15,579,952	2,365,801
Teignbridge	11,974,506	2,964,803

Telford and the Wrekin	31,806,286	33,843,508
Tendring	9,510,360	4,419,454
Test Valley	17,790,125	2,080,268
Tewkesbury	13,285,642	1,612,854
Thanet	12,649,136	4,415,048
Three Rivers	10,063,930	1,742,646
Thurrock	51,790,111	29,009,570
Tonbridge and Malling	21,405,361	1,992,052
Torbay	18,029,517	28,427,434
Torridge	4,205,800	2,079,711
Tower Hamlets	93,195,698	97,424,421
Trafford	74,300,537	31,814,818
Tunbridge Wells	19,209,037	2,074,626
Uttlesford	15,489,885	1,356,232
Vale of White Horse	22,167,540	2,070,455
Wakefield	56,355,550	63,016,444
Walsall	33,408,538	65,311,704
Waltham Forest	17,175,811	61,288,114
Wandsworth	30,184,096	64,567,594
Warrington	49,957,914	27,370,066
Warwick	25,038,951	3,011,158
Warwickshire	22,170,345	55,994,510
Watford	26,149,210	2,480,345
Waveney	10,291,739	3,532,870
Waverley	13,867,392	1,749,503
Wealden	11,541,457	2,579,684
Wellingborough	10,432,374	2,114,493
Welwyn Hatfield	21,549,225	2,543,112
West Berkshire	37,350,222	15,812,824
West Devon	4,321,187	1,439,838
West Dorset	11,510,272	2,554,111
West Lancashire	12,091,194	2,895,735
West Lindsey	5,973,720	2,640,742
West Oxfordshire	11,788,567	1,874,876
West Somerset	3,973,165	1,050,735
West Sussex	30,374,656	69,239,484
Westminster	523,209,998	78,956,806
Weymouth and Portland	6,423,871	1,781,457
Wigan	36,886,327	61,670,061
Wiltshire	68,047,627	50,572,697
Winchester	19,656,096	1,948,275
Windsor and Maidenhead	36,366,625	11,118,788
Wirral	31,423,627	71,163,104
Woking	16,853,831	1,864,797
Wokingham	25,495,894	12,336,311
Wolverhampton	35,049,495	69,603,172
Worcester	15,447,516	2,284,667
Worcestershire	16,247,484	55,463,781
Worthing	11,973,328	2,352,237
Wychavon	15,248,163	2,316,989

Wycombe	26,798,592	2,923,239
Wyre	9,996,596	2,978,314
Wyre Forest	11,065,486	2,483,821
York	45,101,766	23,198,303
The fire and rescue authority for the area of—		
Avon	4,467,681	9,528,583
Bedfordshire	2,029,304	5,190,895
Berkshire	4,428,951	6,226,254
Buckinghamshire	2,999,358	4,495,168
Cambridgeshire	3,371,704	5,342,485
Cheshire	4,289,043	8,272,241
Cleveland	1,989,914	8,181,272
Derbyshire	2,557,004	7,847,655
Devon and Somerset	5,083,073	13,916,455
Dorset	2,384,263	4,998,704
Durham	1,411,563	6,222,626
East Sussex	2,230,654	6,782,342
Essex	6,066,543	14,431,098
Greater Manchester	10,015,490	27,986,891
Hampshire	6,381,632	12,725,732
Hereford & Worcester	2,253,356	4,968,819
Humberside	3,100,758	11,167,900
Kent	5,941,791	13,013,560
Lancashire	4,464,678	13,699,304
Leicestershire	3,148,923	7,868,977
Merseyside	4,069,332	17,590,732
North Yorkshire	2,938,792	5,376,782
Nottinghamshire	3,241,069	9,475,378
Shropshire	1,362,630	3,425,811
South Yorkshire	4,041,260	13,693,099
Staffordshire	3,339,612	8,402,811
Tyne and Wear	3,973,984	13,580,267
West Midlands	9,353,432	29,465,549
West Yorkshire	7,613,735	21,609,054
Wiltshire	2,397,404	4,133,874
The pool of authorities designated as—		
Berkshire Pool	221,447,569	113,463,264
Greater Birmingham & Solihull Pool	325,672,565	352,127,181
Buckinghamshire Pool	60,343,821	45,284,122
Coventry & Warwickshire Pool	166,132,747	138,818,826
Growing Cambridgeshire Pool	122,083,140	72,563,919
County of Devon Pool	173,646,151	187,717,948
Gloucestershire Pool	98,469,529	79,587,119
Leeds Pool	441,584,102	458,664,549
Leicester & Leicestershire Pool	152,794,673	164,563,419
Lincolnshire Pool	36,716,248	103,017,490
Greater Manchester CA Pool	453,872,667	543,680,975
Norfolk County Council & Broadland Pool	36,093,624	137,936,022
Northamptonshire Pool	117,590,883	96,477,284

Nottinghamshire Pool	100,727,214	115,846,277
Oxfordshire Pool	135,826,587	77,885,974
Somerset Pool	75,424,421	71,932,121
Staffordshire & Stoke-on-Trent Pool	108,603,550	170,532,844
Suffolk Pool	116,611,835	107,386,887
Surrey Pool	219,313,404	119,173,434
Worcestershire P	64,233,905	64,146,561

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are part of the system of local retention of non-domestic rates, established by Schedule 7B to the Local Government Finance Act 1988 ("the 1988 Act"). They make provision for calculating whether the Secretary of State is required to make a safety net payment to an authority and the amount of such a payments. They also provide for calculating whether an authority is required to make a levy payment to the Secretary of State for a year and if so the amount of that payment. For the purposes of these Regulations a pool of authorities is treated as a single authority.

Regulation 4 and Schedule 1 provide for the calculations of each authority's "retained rates income". This is broadly the income that the authority has received from non-domestic rates, plus or minus any top up payment received or tariff payment made under Part 5 of Schedule 7B to the Act. For billing authorities an adjustment is made for certain discretionary relief, reductions and remissions, so that their decision to grant such relief does not influence the amount of safety net or levy.

Regulation 5 and Schedule 2 define "business rates baseline" and "baseline funding level" for the calculation of the levy and safety net payments. An authority's business rates baseline is fixed, whilst its baseline funding level is adjusted annually in line with the change to the small business non-domestic rating multiplier.

Regulation 6 defines the individual levy rate for authorities (this is capped at 0.5 - that is, a levy of 50 pence in the pound) and the safety net threshold.

Regulation 7 provides for safety net payments on account. An authority can request such a payment before the beginning of the year if it is likely its retained rates income for the year will be below its safety net threshold.

Regulation 8 sets out the circumstances in which a safety net payment is required, and how the amount of that payment is calculated.

Regulation 9 sets out the circumstances in which a levy payment is required, and how the amount of that payment is to be calculated.

No separate impact assessment has been prepared for these Regulations, but the impact assessment prepared for the Local Government Finance Act 2012 is relevant:

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/8470/2054063.pdf

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Draft Regulations laid before Parliament under section 143(9D) of the Local Government Finance Act 1988 for approval by resolution of each House of Parliament.

DRAFT STATUTORY INSTRUMENTS

2013 No.

RATING AND VALUATION, ENGLAND

The Non-Domestic Rating (Levy and Safety Net) Regulations 2013

ISBN 978-0-11-153297-3

£5.75

E5370 01/2013 135370T 19585