OFFERYNNAU STATUDOL CYMRU

2010 Rhif 2222 (Cy.194)

ARDRETHU A PHRISIO, CYMRU

Rheoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Rhestrau Lleol) (Diwygio) (Cymru) 2010

NODYN ESBONIADOL

(Nid yw'r nodyn hwn yn rhan o'r Rheoliadau)

Mae'r Rheoliadau hyn yn gwneud darpariaeth ar gyfer diwygio Rheoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Rhestrau Lleol) 1989, yn sgil newidiadau i lefel y Rhyddhad Ardrethi i Fusnesau Bach rhwng 1 Hydref 2010 a 30 Medi 2011 ar gyfer talwyr ardrethi penodol sy'n bodloni'r amodau perthnasol.

Mae rheoliad 2 a'r Atodlen yn diwygio Rheoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Rhestrau Lleol) 1989 i ganiatáu ar gyfer trefniadau gwahanol ar gyfer blynyddoedd ariannol 2010 i 2011 a 2011 i 2012, fel bod lefel uwch y rhyddhad yn cael ei dosrannu i'r rhannau cywir o'r blynyddoedd ariannol.

WELSH STATUTORY INSTRUMENTS

2010 No. 2222 (W.194)

RATING AND VALUATION, WALES

The Non-Domestic Rating (Collection and Enforcement) (Local Lists) (Amendment) (Wales) Regulations 2010

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provision for the amendment of the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989, following changes to the level of Small Business Rate Relief between 1 October 2010 and 30 September 2011, for certain ratepayers who meet the relevant conditions.

Regulation 2 and the Schedule amend the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989 to allow for different arrangements for the financial years of 2010 to 2011 and 2011 to 2012, so that the increased level of relief is apportioned to the correct parts of the financial years.

OFFERYNNAU STATUDOL CYMRU

2010 Rhif 2222 (Cy.194)

ARDRETHU A PHRISIO, CYMRU

Rheoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Rhestrau Lleol) (Diwygio) (Cymru) 2010

Gwnaed	*4 Medi 2010*
Gosodwyd gerbron Cynulliad Cenedlaethol Cymru	*8 Medi 2010*
Yn dod i rym yn unol â rheoliad	*1(2)*

Mae Gweinidogion Cymru, drwy arfer y pwerau a roddwyd i'r Ysgrifennydd Gwladol gan adran 143(1) a (2) o'r Ddeddf Cyllid Llywodraeth Leol a pharagraffau 1 i 4 o Atodlen 9 iddi(**1**) ac a freiniwyd bellach ynddynt hwy(**2**), yn gwneud y Rheoliadau a ganlyn:

Enwi, cychwyn a chymhwyso

1.–(1) Enw'r Rheoliadau hyn yw Rheoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Rhestrau Lleol) (Diwygio) (Cymru) 2010.

(2) Daw'r Rheoliadau hyn i rym ar 1 Hydref 2010 yn union ar ôl i Orchymyn Ardrethu Annomestig (Rhyddhad Ardrethi Busnesau Bach) (Cymru) (Diwygio) (Rhif 2) 2010(**3**) ddod i rym.

(3) Mae'r Rheoliadau hyn yn gymwys o ran Cymru.

(**1**) 1988 p.41. Mae paragraffau 1 i 4 o Atodlen 9 wedi eu diwygio gan adrannau 139 a 194 o Ddeddf Llywodraeth Leol a Thai 1989 (p.42) ac Atodlen 5 iddi, ac adran 117 o Ddeddf Cyllid Llywodraeth Leol 1992 (p.14) ac Atodlen 13 iddi.

(**2**) Trosglwyddwyd pwerau'r Ysgrifennydd Gwladol, o ran Cymru, i Gynulliad Cenedlaethol Cymru gan Orchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 (O.S. 1999/672). Trosglwyddwyd swyddogaethau Cynulliad Cenedlaethol Cymru i Weinidogion Cymru o dan adran 162 o Ddeddf Llywodraeth Cymru 2006 (p.32) a pharagraff 30 o Atodlen 11 iddi.

3) O.S. 2010/2223 (Cy.195).

WELSH STATUTORY INSTRUMENTS

2010 No. 2222 (W.194)

RATING AND VALUATION, WALES

The Non-Domestic Rating (Collection and Enforcement) (Local Lists) (Amendment) (Wales) Regulations 2010

Made	*4 September 2010*
Laid before the National Assembly for Wales	*8 September 2010*
Coming into force in accordance with regulation 1(2)	

The Welsh Ministers, in exercise of the powers conferred on the Secretary of State by section 143(1) and (2) and paragraphs 1 to 4 of Schedule 9 to, the Local Government Finance Act(**1**) and now vested in them(**2**), make the following Regulations:

Title, commencement and application

1.–(1) The title of these Regulations is The Non-Domestic Rating (Collection and Enforcement) (Local Lists) (Amendment) (Wales) Regulations 2010.

(2) These Regulations come into force on 1 October 2010 immediately after the coming into force of the Non-Domestic Rating (Small Business Rate Relief) (Wales) (Amendment) (No.2) Order 2010(**3**).

(3) These Regulations apply in relation to Wales.

(**1**) 1988 c.41. Paragraphs 1 to 4 of Schedule 9 have been amended by sections 139 and 194 of and Schedule 5 to the Local Government and Housing Act 1989 (c.42) and section 117 of, and Schedule 13 to, the Local Government Finance Act 1992 (c.14).

(**2**) The powers of the Secretary of State were transferred, in relation to Wales, to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672). The functions of the National Assembly for Wales were transferred to the Welsh Ministers under section 162 of, and paragraph 30 of Schedule 11 to, the Government of Wales Act 2006 (c.32).

(**3**) S.I. 2010/2223 (W.195).

Diwygio Rheoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Rhestrau Lleol) 1989

2.–(1) Mae Rheoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Rhestrau Lleol) 1989(**1**) wedi eu diwygio fel a ganlyn.

(2) Ar ôl rheoliad 6(1A), mewnosoder–

"(1B) Where, as a result of the application of article 11A of the Non-Domestic Rating (Small Business Relief) (Wales) Order 2008(**2**) and in accordance with that Order, there is any change to the amount which the ratepayer is liable to pay to the billing authority as regards the hereditament, the authority's estimate under paragraph (1) of the amount payable is to take account of such change.".

(3) Yn rheoliad 7(1), ar ôl "or paragraph (1A)", mewnosoder "or paragraph (1B)".

(4) Ar ôl rheoliad 7(1A), mewnosoder–

"(1B) Unless an agreement under paragraph (3) in relation to the relevant year has been reached between the ratepayer and the billing authority before the demand notice is issued, where–

(a) the chargeable financial year begins on 1 April 2011;

(b) it appears to the billing authority that the estimate of the amount payable for that year would fall to be calculated by reference to section 43(4A) of the Act; and

(c) the rateable value of the hereditament concerned is not more than £12,000,

a notice to which regulation 6(1) applies must require the estimate of the amount payable to be paid in instalments in accordance with Schedule 1F. ".

(5) Yn rheoliad 7(3), ar ôl "Schedules 1 or 1E" mewnosoder "or 1F".

(6) Yn rheoliad 7(4), ar ôl "Schedule 1 or 1E" mewnosoder "or 1F".

(7) Yn rheoliad 8(1)–

(a) yn is-baragraff (b), ar ôl "Schedules 1 or 1E" mewnosoder "or 1F"; a

(b) yn is-baragraff (c), ar ôl "Schedules 1 or 1E" mewnosoder "or 1F".

(**1**) O.S. 1989/1058. Mae rheoliadau 6, 7 ac 8 ac Atodlen 1 wedi eu diwygio gan O.S. 1993/616. Mae rheoliad 8 hefyd wedi ei ddiwygio gan O.S. 1992/1512. Mae Atodlen 1 hefyd wedi ei diwygio gan O.S. 1990/145, O.S. 1991/141, O.S. 1991/1127, O.S. 1993/1493. Mae diwygiadau eraill wedi eu gwneud i O.S. 1989/1058 nad ydynt yn berthnasol i'r Rheoliadau hyn.

(**2**) O.S. 2008/2770 (Cy.246) fel y'i diwygiwyd gan O.S. 2010/273 (Cy.36) ac O.S. 2010/2223 (Cy.195).

Amendment of the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989

2.–(1) The Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989(**1**) are amended as follows.

(2) After regulation 6(1A), insert–

"(1B) Where, as a result of the application of article 11A of the Non-Domestic Rating (Small Business Relief) (Wales) Order 2008(**2**) and in accordance with that Order, there is any change to the amount which the ratepayer is liable to pay to the billing authority as regards the hereditament, the authority's estimate under paragraph (1) of the amount payable is to take account of such change.".

(3) In regulation 7(1), after "or paragraph (1A)", insert "or paragraph (1B)".

(4) After regulation 7(1A), insert–

"(1B) Unless an agreement under paragraph (3) in relation to the relevant year has been reached between the ratepayer and the billing authority before the demand notice is issued, where–

(a) the chargeable financial year begins on 1 April 2011;

(b) it appears to the billing authority that the estimate of the amount payable for that year would fall to be calculated by reference to section 43(4A) of the Act; and

(c) the rateable value of the hereditament concerned is not more than £12,000,

a notice to which regulation 6(1) applies must require the estimate of the amount payable to be paid in instalments in accordance with Schedule 1F. ".

(5) In regulation 7(3), after "Schedules 1 or 1E" insert "or 1F".

(6) In regulation 7(4), after "Schedule 1 or 1E" insert "or 1F".

(7) In regulation 8(1)–

(a) in sub-paragraph (b), after "Schedules 1 or 1E" insert "or 1F"; and

(b) in sub-paragraph (c), after "Schedules 1 or 1E" insert "or 1F".

(**1**) S.I. 1989/1058. Regulations 6, 7 and 8 and Schedule 1 have been amended by S.I. 1993/616. Regulation 8 has also been amended by S.I. 1992/1512. Schedule 1 has also been amended by S.I. 1990/145, S.I. 1991/141, S.I. 1991/1127, S.I. 1993/1493. Other amendments have been made to S.I. 1989/1058 which are not relevant to these Regulations.

(**2**) S.I. 2008/2770 (W.246) as amended by S.I. 2010/273 (W.36) and S.I. 2010/2223 (W.195).

(8) Yn rheoliad 8(8)–

(a) ar ôl "paragraph 7B", mewnosoder "or paragraph 7C"; a

(b) ar ôl "paragraph 7D", mewnosoder "or paragraph 7E"; a

(c) ar ôl "Schedule 1E", mewnosoder "or paragraph 5(3) of Schedule 1F,".

(9) Yn Atodlen 1–

(a) ym mharagraff 7–

(i) yn is-baragraff (1), ar ôl "and (1B)", mewnosoder "and (1C)"; a

(ii) ar ôl is-baragraff (1B), mewnosoder–

"(1C) This paragraph does not apply in a case to which paragraph 7E applies.".

(b) Ar ôl paragraff 7D, mewnosoder–

"**7E**.–(1) This paragraph applies where–

(a) the demand notice has been served on a ratepayer by a billing authority;

(b) the year to which the demand notice relates is the chargeable financial year which began on 1 April 2010;

(c) the authority's estimate under regulation 6(1) for the purposes of the demand notice ("the original estimate") was made before 1 October 2010;

(d) the original estimate is, as a result of amendments made to the Non-Domestic Rating (Small Business Relief) (Wales) Order 2008 which have effect on 1 October 2010 ("the Small Business Rate Relief Order changes"), shown to be false; and

(e) the event mentioned in paragraph 6(1) has not occurred as regards the hereditament to which the demand notice relates.

(2) The billing authority must as soon as practicable–

(a) adjust the instalments (if any) payable on or after the Small Business Rate Relief ("SBRR") adjustment day ("the remaining instalments") so that they accord with the amounts mentioned in sub-paragraph (5); and

(b) serve a notice ("SBRR adjustment notice") on the ratepayer which is to state–

(i) the amount of the estimate mentioned in sub-paragraph (4) ("the new estimate"); and

(ii) the amount of each remaining instalment.

(3) An SBRR adjustment notice must be served at least 14 clear days before the day on which an

(8) In regulation 8(8)–

(a) after "paragraph 7B", insert "or paragraph 7C"; and

(b) after "paragraph 7D", insert "or paragraph 7E"; and

(c) after "Schedule 1E", insert "or paragraph 5(3) of Schedule 1F,".

(9) In Schedule 1–

(a) in paragraph 7–

(i) in sub-paragraph (1), after "and (1B)", insert "and (1C)"; and

(ii) after sub-paragraph (1B), insert–

"(1C) This paragraph does not apply in a case to which paragraph 7E applies.".

(b) After paragraph 7D, insert–

"**7E**.–(1) This paragraph applies where–

(a) the demand notice has been served on a ratepayer by a billing authority;

(b) the year to which the demand notice relates is the chargeable financial year which began on 1 April 2010;

(c) the authority's estimate under regulation 6(1) for the purposes of the demand notice ("the original estimate") was made before 1 October 2010;

(d) the original estimate is, as a result of amendments made to the Non-Domestic Rating (Small Business Relief) (Wales) Order 2008 which have effect on 1 October 2010 ("the Small Business Rate Relief Order changes"), shown to be false; and

(e) the event mentioned in paragraph 6(1) has not occurred as regards the hereditament to which the demand notice relates.

(2) The billing authority must as soon as practicable–

(a) adjust the instalments (if any) payable on or after the Small Business Rate Relief ("SBRR") adjustment day ("the remaining instalments") so that they accord with the amounts mentioned in sub-paragraph (5); and

(b) serve a notice ("SBRR adjustment notice") on the ratepayer which is to state–

(i) the amount of the estimate mentioned in sub-paragraph (4) ("the new estimate"); and

(ii) the amount of each remaining instalment.

(3) An SBRR adjustment notice must be served at least 14 clear days before the day on which an

instalment falls to be paid under the demand notice.

(4) The new estimate is the estimate of the billing authority of the revised amount payable for the financial year beginning on 1 April 2010 having regard to the Small Business Rate Relief Order changes.

(5) The aggregate amount of the remaining instalments payable after the SBRR adjustment day must be equal to the amount by which the new estimate exceeds the aggregate amount of the instalments payable under the demand notice before the SBRR adjustment day; and the amount of each remaining instalment must be calculated in accordance with paragraph 1(4) and (5) 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.

(6) Insofar as the aggregate of any amounts paid (by reference to the original estimate) before the SBRR adjustment day exceeds the amount of the new estimate, the amount of the excess–

(a) must be repaid if the ratepayer so requires;

(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 the billing authority by way of non-domestic rate.

(7) In this paragraph, "the SBRR adjustment day" means 1 October 2010.

(8) An SBRR adjustment notice need not be given on a single sheet of paper but if more than one sheet is used, the sheets are to be issued together, whether or not attached, so as to comprise one notice.".

(10) Ar ôl Atodlen 1E, mewnosoder Atodlen 1F fel y'i gosodir yn yr Atodlen i'r Rheoliadau hyn.

instalment falls to be paid under the demand notice.

(4) The new estimate is the estimate of the billing authority of the revised amount payable for the financial year beginning on 1 April 2010 having regard to the Small Business Rate Relief Order changes.

(5) The aggregate amount of the remaining instalments payable after the SBRR adjustment day must be equal to the amount by which the new estimate exceeds the aggregate amount of the instalments payable under the demand notice before the SBRR adjustment day; and the amount of each remaining instalment must be calculated in accordance with paragraph 1(4) and (5) 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.

(6) Insofar as the aggregate of any amounts paid (by reference to the original estimate) before the SBRR adjustment day exceeds the amount of the new estimate, the amount of the excess–

(a) must be repaid if the ratepayer so requires;

(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 the billing authority by way of non-domestic rate.

(7) In this paragraph, "the SBRR adjustment day" means 1 October 2010.

(8) An SBRR adjustment notice need not be given on a single sheet of paper but if more than one sheet is used, the sheets are to be issued together, whether or not attached, so as to comprise one notice.".

(10) After Schedule 1E, insert Schedule 1F as set out in the Schedule to these Regulations.

Carl Sargeant

Y Gweinidog dros Gyfiawnder Cymdeithasol a Llywodraeth Leol, un o Weinidogion Cymru

4 Medi 2010

Minister for Social Justice and Local Government, one of the Welsh Ministers

4 September 2010

YR ATODLEN

Rheoliad 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.

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.

(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.

(4) (a) 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.

(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.

(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.

(4) (a) 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,

$B = C - ((D - 1)xA)$,

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)

(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,

$B = C - ((D - 1)xA)$,

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.

(9) (a) 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

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.

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(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–

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(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 recredited 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–

(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

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 recredited 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–

(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 recredited 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.".

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 recredited 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).

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"relevant year" means the financial year beginning on 1 April 2011.".

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