STATUTORY INSTRUMENTS

2015 No. 353

RATING AND VALUATION, ENGLAND

The Non-Domestic Rating (Designated Area) Regulations 2015

Made - - - -	*24th February 2015*
Laid before Parliament	*25th February 2015*
Coming into force - -	*18th March 2015*

The Secretary of State for Communities and Local Government, in exercise of the powers conferred by paragraph 39 of Schedule 7B to the Local Government Finance Act 1988(**a**), makes the following Regulations:

These Regulations are made with the consent of the Treasury in accordance with paragraph 39(13) of Schedule 7B to the Local Government Finance Act 1988.

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rating (Designated Area) Regulations 2015 and come into force on 18th March 2015.

Interpretation

2. In these Regulations—

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

"billing authority" means the billing authority in England part of whose area falls within the designated area;

"designated area" means the area designated by regulation 3;

"non-domestic rating income" has the meaning given by regulation 6; and

"specified year" means a year falling within the period specified in regulation 4.

Designation of area

3.—(1) The area referred to in paragraph (2) is designated for the purposes of these Regulations.

(2) The area called Infinity Park Derby is designated by reference to the area bounded externally by the outer edge of the blue line shown on the map.

(3) For the purposes of determining the designated area, where part only of a hereditament is situated within the area shown on the map, the whole of the hereditament is to be taken to be included within the designated area.

(**a**) 1988 c.41. Schedule 7B was inserted into the Local Government Finance Act 1988 by the Local Government Finance Act 2012 (c.17), section 1 and Schedule 1.

(4) In this regulation, "the map" means the map entitled "Map referred to in regulation 3 of the Non-Domestic Rating (Designated Area) Regulations 2015", of which prints, signed by a member of the Senior Civil Service in the Department for Communities and Local Government, are deposited and available for inspection at the offices of the Secretary of State for Communities and Local Government and at the offices of the billing authority to which the map relates.

Period of designation

4. The designation made by regulation 3 takes effect on 1st April 2015 and remains in effect for a period of 25 years beginning with that date.

Amount to be disregarded for the purposes of certain calculations

5. The billing authority's non-domestic rating income for a specified year in respect of the designated area is to be disregarded for the purposes of the calculations under the following provisions of Schedule 7B to the 1988 Act as those provisions apply to the authority for the year—

(a) paragraph 6 (payments in respect of the central share);

(b) regulations under paragraph 7 (administrative arrangements for payments in respect of the central share);

(c) regulations under paragraph 9 (payments by billing authorities to major precepting authorities);

(d) regulations under paragraph 10 (administrative arrangements for payments by billing authorities to major precepting authorities);

(e) paragraph 13 (calculations following local government finance report);

(f) paragraph 16 (calculations following amending report);

(g) paragraph 23 (calculations of levy payments);

(h) paragraph 26 (calculations of safety net payments);

(i) regulations under paragraph 28 (calculations of payments on account);

(j) paragraph 30 (calculations relating to distribution of remaining balance).

Calculation of non-domestic rating income

6.—(1) The billing authority's non-domestic rating income in respect of the designated area for a specified year is the amount calculated in accordance with the formula—

$$(A - B) + (C - D) - E + F + G - H$$

where—

A is the total of the amounts credited to the authority's collection fund income and expenditure account in the year in accordance with proper practices(**a**) in respect of non-domestic rates payable under sections 43 and 45 of the 1988 Act (occupied and unoccupied hereditaments: liability) in respect of hereditaments situated in the designated area;

B is the total of the amounts charged to the authority's collection fund income and expenditure account in the 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 hereditaments situated in the designated area;

C is the amount of any transitional protection payments under regulations made under paragraph 33(1) of Schedule 7B to the 1988 Act (regulations about transitional protection

a) The meaning of proper practices is given in section 21 of the Local Government Act 2003 (c.26) (accounting practices), which applies to these Regulations by virtue of subsection (4)(e) of that section.

payments) made to the authority in the year in respect of hereditaments situated in the designated area;

D is the amount of any transitional protection payments under regulations made under paragraph 33(1) of Schedule 7B to the 1988 Act made by the authority in the year in respect of hereditaments situated in the designated area;

E is the total of the amounts credited to the authority's collection fund income and expenditure account in the 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 hereditaments situated in the designated area to which paragraph (2) applies;

F is the total of the amounts charged to the authority's collection fund income and expenditure account in the 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 hereditaments situated in the designated area to which paragraph (2) applies;

G is the amount of transitional protection payments under regulations made under paragraph 33(1) of Schedule 7B to the 1988 Act made by the authority in the year in respect of hereditaments situated in the designated area to which paragraph (2) applies;

H is the amount of transitional protection payments under regulations made under paragraph 33(1) of Schedule 7B to the 1988 Act made to the authority in the year in respect of hereditaments situated in the designated area to which paragraph (2) applies.

(2) This paragraph applies to a hereditament which—

(a) is to be treated as one hereditament by virtue of regulations under section 64(3)(b) of the 1988 Act (regulations about hereditaments); and

(b) would have constituted three or more separate hereditaments had regulations under section 64(3)(b) not been made.

(3) In this regulation, references to the authority's collection fund income and expenditure account is a reference to a revenue account to which, in accordance with proper practices, are credited or charged amounts in respect of the authority's income or expenditure relating to sums paid or to be paid into or payments met or to be met from the authority's collection fund.

We consent to the making of these Regulations

Alun Cairns
Gavin Barwell
23rd February 2015 — Two of the Lords Commissioners of Her Majesty's Treasury

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

Kris Hopkins
Parliamentary Under Secretary of State
24th February 2015 — Department for Communities and Local Government

EXPLANATORY NOTE

(This note is not part of the Regulations)

The purpose of these Regulations is to designate the specific area within which the non-domestic rating income is to be calculated in accordance with the Regulations. This amount is to be disregarded by the billing authority part of whose area falls within the designated area for the purpose of particular calculations made under Schedule 7B to the Local Government Finance Act 1988 ("the 1988 Act") (local retention of non-domestic rates).

Regulation 3 designates the area in relation to which the non-domestic rating income is to be disregarded from certain calculations. The designation is made by reference to a map which is available for inspection at the office of the Secretary of State for Communities and Local Government (2 Marsham Street, London, SW1P 4DF) or the office of the billing authority in whose area the designated area falls, Derby City Council (Corporation Street, Derby, DE1 2FS).

Regulation 4 specifies that the designation takes effect on the 1st April 2015, and has effect for a period of 25 years. The effect of specifying the years is to trigger paragraph 39(9) of Schedule 7B to the 1988 Act, which restricts the type of amendments that may be made to the Regulations and prevents the revocation of the Regulations until after the end of the 25 year period.

Regulation 5 provides for the amount to be disregarded for the purpose of the specified calculations.

Regulation 6 provides for the calculation of non-domestic rating income that is the amount to be disregarded. The definition of non-domestic rating income is essentially the amounts payable to the authority under sections 43 and 45 of the 1988 Act in respect of hereditaments situated in the designated area, subject to a number of adjustments.

An impact assessment has not been produced for this instrument because it amends an existing local tax regime. Publication of a full impact assessment is not necessary for such legislation.

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