STATUTORY INSTRUMENTS

2021 No. 262

RATING AND VALUATION, ENGLAND

The Non-Domestic Rating (Transitional Protection Payments and Rates Retention) (Coronavirus) (Amendment) Regulations 2021

Made - - - -	*8th March 2021*
Laid before Parliament	*10th March 2021*
Coming into force - -	*31st March 2021*

The Secretary of State, in exercise of the powers conferred by sections 99(3) and 143(1) of, and paragraphs 8, 33 and 44 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 8(3) of Schedule 7B to the Local Government Finance Act 1988.

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rating (Transitional Protection Payments and Rates Retention) (Coronavirus) (Amendment) Regulations 2021 and come into force on 31st March 2021.

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

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

(a) in paragraph (1), for "paragraph (3)," substitute "paragraphs (3) and (4),";

(b) after paragraph (3) insert—

"(4) Paragraph (1) applies in relation to calculations for a relevant year beginning on 1st April 2020 or 1st April 2021 as if for "31st July" there were substituted "30th September"." .

(**a**) 1988 c.41; section 99 was substituted by paragraph 24 of Schedule 10 to the Local Government Finance Act 1992 (c.14) with effect in relation to financial years beginning on or after 1st April 1993; section 99 was amended by paragraph 26 of Schedule 3 to the Local Government Finance Act 2012 Act; Schedule 7B was inserted by section 1 of, and Schedule 1 to, the Local Government Finance Act 2012 (c. 17).

(**b**) S.I. 2013/106; amended by S.I. 2020/449. There are other amendments but none is relevant.

Amendment of the Non-Domestic Rating (Rates Retention) Regulations 2013

3.—(1) The Non-Domestic Rating (Rates Retention) Regulations 2013(**a**) are amended as follows.

(2) In regulation 9 (end of year calculations)—

(a) in paragraph (1), for "paragraph (5)," substitute "paragraphs (5) and (6),";

(b) after paragraph (5) insert—

"(6) Paragraph (1) applies in relation to calculations for a relevant year beginning on 1st April 2020 or 1st April 2021 as if for "31st July" there were substituted "30th September"." .

(3) In regulation 15 (schedule of instalments)—

(a) in paragraph (1), for "paragraph (7)," substitute "paragraphs (7) and (9),";

(b) after paragraph (8) insert—

"(9) Where a relevant precepting authority is required to make a payment to a billing authority under regulation 14(2) in relation to the relevant year beginning on 1st April 2021, such a payment is to be paid in instalments in accordance with paragraphs (10) to (12).

(10) An instalment equal to the additional reliefs amount calculated in accordance with paragraph (11) is payable on 21st March 2022.

(11) The additional reliefs amount is calculated as follows—

$$(A \times B) - C$$

where—

A is the relevant precepting authority's percentage share of the billing authority's non-domestic rating income in relation to the relevant year beginning on 1st April 2020, as set out in regulation 5(3), (3A) or (3B) as the case may be;

B is an amount equivalent to the billing authority's estimate of the relevant rates relief awarded by the billing authority in respect of the relevant year beginning on 1st April 2020, in accordance with paragraph 3 of Schedule 4A; and

C is the amount ascribed to the relevant precepting authority by the table in Schedule 6 in respect of the billing authority.

(12) The remainder, if any, of the amount payable under regulation 14(2) is to be paid in accordance with paragraphs (1) to (3).".

(4) In Schedule 2C—

(a) in paragraph 1(1), for "sub-paragraph (2)," substitute "sub-paragraphs (2) and (2A),";

(b) after paragraph 1(2) insert—

"(2A) This Schedule does not apply in relation to a relevant year beginning on or after 1st April 2021.".

(5) After Schedule 5 insert—

"SCHEDULE 6

Regulation 15

Table of Authorities and Values for C

	Column 1	*Column 2*
Billing Authority for the following	*Value of 'C' (£) for a*	*Value of 'C' (£) for a*

(**a**) S.I. 2013/452; amended by S.I. 2015/628, 2016/1268, 2017/1321, 2018/463, 2020/449. There are other amendments but none is relevant.

local Government areas	*relevant precepting authority which is a county council which is a fire and rescue authority; a county council which is not a fire and rescue authority; the Greater London Authority; or the West of England Combined Authority*	*relevant precepting authority which is a fire and rescue authority not falling within a precepting authority detailed in column 1*
Adur	0	0
Allerdale	13,515	0
Amber Valley	75,401	8,378
Arun	0	0
Ashfield	0	0
Ashford	0	0
Babergh	0	0
Barking and Dagenham	520,718	0
Barnet	564,307	0
Barnsley	0	39,613
Barrow-in-Furness	54,171	0
Basildon	0	0
Basingstoke and Deane	550,825	61,203
Bassetlaw	0	0
Bath and North East Somerset	0	0
Bedford	0	4,445
Bexley	408,098	0
Birmingham	0	0
Blaby	537,961	14,739
Blackburn with Darwen	0	28,826
Blackpool	0	19,395
Bolsover	0	0
Bolton	0	779
Boston	98,920	0
Bournemouth, Christchurch & Poole	0	866
Bracknell Forest	0	27,120
Bradford	0	71,191
Braintree	26,281	2,920
Breckland	0	0
Brent	0	0
Brentwood	0	0
Brighton and Hove	0	0
Bristol	104,691	20,938
Broadland	193,347	0
Bromley	0	0
Bromsgrove	1,706,388	23,059
Broxbourne	0	0
Broxtowe	15,049	1,672
Buckinghamshire Council	0	0
Burnley	0	0
Bury	0	2,794
Calderdale	0	41,647
Cambridge	0	0
Camden	466,683	0
Cannock Chase	267,977	7,882

Canterbury	0	0
Carlisle	0	0
Castle Point	11,609	1,290
Central Bedfordshire	0	0
Charnwood	945,058	25,892
Chelmsford	0	0
Cheltenham	0	0
Cherwell	0	0
Cheshire East	0	0
Cheshire West and Chester	0	59,847
Chesterfield	41,229	4,581
Chichester	0	0
Chorley	146,801	12,583
City of London	4,201,801	0
Colchester	232,395	25,822
Copeland	29,209	0
Cornwall	0	0
Cotswold	0	0
Coventry	0	10,718
Craven	52,128	2,425
Crawley	0	0
Croydon	0	0
Dacorum	0	0
Darlington	0	24
Dartford	45,843	5,094
Derby	0	0
Derbyshire Dales	74,863	8,318
Doncaster	0	0
Dorset Council	0	39,026
Dover	0	0
Dudley	0	0
Durham	0	82,326
Ealing	52,220	0
East Cambridgeshire	0	0
East Devon	0	0
East Hampshire	1,449,965	161,107
East Hertfordshire	254,380	0
East Lindsey	0	0
East Riding of Yorkshire	0	0
East Staffordshire	1,422,417	41,972
East Suffolk	0	0
Eastbourne	0	0
Eastleigh	0	0
Eden	146,494	0
Elmbridge	0	0
Enfield	0	0
Epping Forest	0	0
Epsom and Ewell	0	0
Erewash	0	0
Exeter	81,053	9,006
Fareham	0	0
Fenland	0	0
Folkestone & Hythe	62,192	6,910

Forest of Dean	0	0
Fylde	607,765	52,094
Gateshead	0	90,972
Gedling	10,610	1,179
Gloucester	109,243	0
Gosport	83,214	9,246
Gravesham	0	0
Great Yarmouth	0	0
Greenwich	0	0
Guildford	364,545	0
Hackney	3,012	0
Halton	0	0
Hambleton	3,537	165
Hammersmith and Fulham	0	0
Harborough	766,968	21,013
Haringey	0	0
Harlow	0	0
Harrogate	357,816	16,643
Harrow	13,909	0
Hart	0	0
Hartlepool	0	10,856
Hastings	1,258,878	156,040
Havant	1,490,253	165,584
Havering	0	0
Herefordshire	0	25,285
Hertsmere	878,566	0
High Peak	37,011	4,112
Hillingdon	0	0
Hinckley and Bosworth	707,973	20,555
Horsham	102,506	0
Hounslow	0	0
Huntingdonshire	0	0
Hyndburn	65,068	5,577
Ipswich	0	0
Isle of Wight	0	0
Isles of Scilly	0	0
Islington	670,687	0
Kensington and Chelsea	1,589,320	0
King’s Lynn and West Norfolk	192,130	0
Kingston upon Hull	0	42,897
Kingston upon Thames	217,711	0
Kirklees	0	4,162
Knowsley	0	0
Lambeth	112,936	0
Lancaster	0	0
Leeds	0	0
Leicester	0	0
Lewes	338,229	65,044
Lewisham	0	0
Lichfield	807,970	23,764
Lincoln	0	0
Liverpool	0	0
Luton	0	0

Maidstone	0	0
Maldon	0	0
Malvern Hills	2,329,470	31,479
Manchester	0	8,263
Mansfield	0	0
Medway	0	0
Melton	0	0
Mendip	0	0
Merton	61,977	0
Mid Devon	0	0
Mid Suffolk	156,434	0
Mid Sussex	1,186,028	0
Middlesbrough	0	2,068
Milton Keynes	0	0
Mole Valley	5,700	0
New Forest	0	0
Newark and Sherwood	255,125	28,347
Newcastle upon Tyne	0	0
Newcastle-under-Lyme	206,733	6,080
Newham	7,181,725	0
North Devon	0	0
North East Derbyshire	12,643	1,405
North East Lincolnshire	0	2,138
North Hertfordshire	753,035	0
North Kesteven	0	0
North Lincolnshire	0	5,597
North Norfolk	779,951	0
North Northamptonshire	0	0
North Somerset	0	4,224
North Tyneside	0	0
North Warwickshire	623,944	0
North West Leicestershire	0	0
Northumberland	0	0
Norwich	124,003	0
Nottingham	0	0
Nuneaton and Bedworth	25,309	0
Oadby and Wigston	96,774	2,651
Oldham	0	20,512
Oxford	0	0
Pendle	119,222	10,219
Peterborough	0	0
Plymouth	0	0
Portsmouth	0	6,360
Preston	219,554	18,819
Reading	0	38,830
Redbridge	411,551	0
Redcar and Cleveland	0	0
Redditch	1,859,268	25,125
Reigate and Banstead	0	0
Ribble Valley	0	0
Richmond upon Thames	0	0
Richmondshire	92,812	4,317
Rochdale	0	7,658

Rochford	0	0
Rossendale	97,002	8,314
Rother	0	0
Rotherham	0	11,953
Rugby	4,960	0
Runnymede	745,947	0
Rushcliffe	26,665	2,963
Rushmoor	0	0
Rutland	0	521
Ryedale	21,917	1,019
Salford	0	0
Sandwell	0	0
Scarborough	198,123	14,983
Sedgemoor	0	0
Sefton	0	11,299
Selby	0	0
Sevenoaks	0	0
Sheffield	0	250,409
Shropshire	0	1,340
Slough	0	0
Solihull	0	9,219
Somerset West & Taunton	0	0
South Cambridgeshire	0	0
South Derbyshire	101,825	11,314
South Gloucestershire	20,662	4,132
South Hams	0	0
South Holland	49,937	0
South Kesteven	0	0
South Lakeland	118,968	0
South Norfolk	57,871	0
South Oxfordshire	0	0
South Ribble	291,024	24,945
South Somerset	16,668	556
South Staffordshire	0	0
South Tyneside	0	4,712
Southampton	0	1,790
Southend-on-Sea	0	0
Southwark	0	0
Spelthorne	0	0
St Albans	127,448	0
St. Helens	0	2,235
Stafford	176,810	5,200
Staffordshire Moorlands	417,109	12,268
Stevenage	938,431	0
Stockport	0	8,677
Stockton-on-Tees	0	0
Stoke-on-Trent	0	13,954
Stratford-on-Avon	364,882	0
Stroud	62,893	0
Sunderland	0	3,302
Surrey Heath	0	0
Sutton	194,742	0
Swale	55,113	6,124

Swindon	0	0
Tameside	0	1,736
Tamworth	8,323	245
Tandridge	3,674	0
Teignbridge	0	0
Telford and Wrekin	0	19,199
Tendring	86,285	9,587
Test Valley	25,986	2,887
Tewkesbury	115,193	0
Thanet	0	0
Three Rivers	0	0
Thurrock	0	524,625
Tonbridge and Malling	0	0
Torbay	0	2,034
Torridge	0	0
Tower Hamlets	0	0
Trafford	0	41,645
Tunbridge Wells	0	0
Uttlesford	0	0
Vale of White Horse	0	0
Wakefield	0	56,656
Walsall	0	0
Waltham Forest	705,016	0
Wandsworth	0	0
Warrington	0	17,516
Warwick	81,801	0
Watford	0	0
Waverley	38,356	0
Wealden	0	0
Welwyn Hatfield	0	0
West Berkshire	0	0
West Devon	22,684	2,520
West Lancashire	428,965	36,768
West Lindsey	0	0
West Northamptonshire	0	0
West Oxfordshire	27,483	0
West Suffolk	0	0
Westminster	0	0
Wigan	0	14
Wiltshire	0	0
Winchester	139,462	15,496
Windsor and Maidenhead	0	0
Wirral	0	0
Woking	233,358	0
Wokingham	0	0
Wolverhampton	0	0
Worcester	2,834,335	38,302
Worthing	0	0
Wychavon	2,906,001	39,270
Wyre	92,882	10,320
Wyre Forest	1,861,407	25,154
York	0	0”

We consent

David Rutley
Maggie Throup
4th March 2021 Two of the Lords Commissioners of Her Majesty's Treasury

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

Luke Hall
Minister of State
8th March 2021 Ministry of Housing, Communities and Local Government

EXPLANATORY NOTE

(This note is not part of the Regulations)

This instrument amends the Non-Domestic Rating (Transitional Protection Payments) Regulations 2013 ("TPP Regulations") and the Non-Domestic Rating (Rates Retention) Regulations 2013 ("the Rates Retention Regulations").

Regulation 2 amends the TPP Regulations. It delays the deadline for end-of-year calculations for the transitional protection payment regime to 30th September in relation to a relevant year beginning in 2020 or 2021.

Regulation 3 amends the Rates Retention Regulations. It delays the deadline for end-of-year calculations for the business rates retention scheme to 30th September in relation to a relevant year beginning in 2020 or 2021. Regulation 3 also provides an amended schedule of instalments for payment of a proportion of any collection fund deficits owed by relevant precepting authorities under regulation 14(2) of the Rates Retention Regulations, in relation to the relevant year beginning on 1st April 2021. Regulation 3 also brings an end to the Tees Valley Additional Growth Pilot.

A full impact assessment has not been produced for this instrument as no, or no significant impact on the private, voluntary or public sector is foreseen.

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