
STATUTORY INSTRUMENTS

2018 No. 463

The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) Regulations 2018

PART 3

Levy and safety net

Amendment of the Non-Domestic Rating (Levy and Safety Net) Regulations 2013

11. The Non-Domestic Rating (Levy and Safety Net) Regulations 2013⁽¹⁾ are amended as follows.

Amendment of regulation 2

12. In regulation 2 (interpretation) for the definition of “business rates baseline” substitute—

““business rates baseline” means—

- (a) for the year commencing on 1st April 2013, the amount specified with respect to an authority by regulation 5 and Schedule 2; and
- (b) for the year commencing on 1st April 2017, the amount specified with respect to an authority by regulation 5 and Schedule 4;”.

Amendment of regulation 5

13. In regulation 5 (business rates baseline and baseline funding level)—

(a) in paragraph (1) after “business rates baseline of an authority” insert “for the year commencing on 1st April 2013”;

(b) after paragraph (1) insert—

“(1A) The business rates baseline of an authority for the year commencing on 1st April 2017 is the amount specified with respect to that authority in column B of the table in Schedule 4.”;

(c) for paragraph (4)(a) substitute—

“(a) the business rates baseline of the authority—

- (i) for the year commencing on 1st April 2013, is to be the sum of the individual business rates baselines of the authorities that comprise the pool for the year commencing on 1st April 2013;
- (ii) for the year commencing on 1st April 2017, is to be the sum of the individual business rates baselines of the authorities that comprise the pool for the year commencing on 1st April 2017; and”.

Amendment of regulation 6

14. In regulation 6 (individual levy rates and safety net thresholds)—

- (a) in paragraph (2A), after “paragraph (2C)” insert “or (2D)”;
- (b) for paragraph (2B) substitute—

“(2B) The formula is—

$$1 - \frac{E}{F}$$

where—

E is the authority’s baseline funding level for the year commencing on 1st April 2017; and

F is the authority’s business rates baseline for the year commencing on 1st April 2017.”;

- (c) after paragraph (2C) insert—

“(2D) For an authority listed in Parts 9 to 19 in Schedule 3, the individual levy rate for the relevant year beginning on 1st April 2018 is zero.”.

Amendment of Schedule 1

15.—(1) Schedule 1 (calculation of retained rates income) is amended as follows.

(2) Paragraph 1(1) is amended as follows—

- (a) in the definition of “P”—

- (i) in paragraph (a) after “(b)” insert “or (c)”;
- (ii) for paragraph (b) substitute—

“(b) for the relevant year beginning on 1st April 2017, the amount specified for that authority in column C of Schedule 4;

(c) for the relevant year beginning on 1st April 2018, the amount specified for that authority in column E of Schedule 4;”;

- (b) in the definition of “Q”—

- (i) in paragraph (a) after “(b)” insert “or (c)”;
- (ii) for paragraph (b) substitute—

“(b) for the relevant year beginning on 1st April 2017, the amount specified for that authority in column D of Schedule 4;

(c) for the relevant year beginning on 1st April 2018, the amount specified for that authority in column F of Schedule 4; and”;

- (c) in the definition of “T” for “1st April 2013” to the end of the sentence substitute “or after 1st April 2013”.

(3) Omit paragraph 1(1A).

(4) In paragraph 1(4A) for “50%” substitute “A%”.

(5) After paragraph 1(4A) insert—

“(4B) For the purpose of sub-paragraph (4A), A is—

- (a) for the relevant years beginning on 1st April 2013, 1st April 2014, 1st April 2015 and 1st April 2016, 50;

- (b) for a relevant year beginning on or after 1st April 2017, the amount specified for that authority in column G of Schedule 4.”.
- (6) In paragraph 2 the definition of “U” is amended as follows—
 - (a) for “1st April 2013, 1st April 2014 and 1st April 2015” substitute “or after 1st April 2013”;
 - (b) omit “, and in respect of any other year is zero”.

Amendment of Schedule 3

- 16.**—(1) Schedule 3 (list of authorities) is amended as follows.
- (2) In Parts 2 to 8 omit the columns headed “P” and “Q”.
- (3) After Part 8 insert Parts 9 to 19 which are set out in Schedule 2 to these Regulations.

Insertion of Schedule 4

- 17.** After Schedule 3 insert Schedule 4 which is set out in Schedule 3 to these Regulations.