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## SCHEDULES

### SCHEDULE 7

Section 56.

#### NON-DOMESTIC RATING: MULTIPLIERS

#### PART I

#### NON-DOMESTIC RATING MULTIPLIERS

##### *Introduction*

1 [F1(1)] This Part of this Schedule has effect to determine the non-domestic rating multiplier [F2 and, in relation to England, the small business non-domestic rating multiplier ] for each chargeable financial year.

[F3(2) In this Part of this Schedule “the Assembly” means the National Assembly for Wales.]

##### **Textual Amendments**

- F1** Sch. 7 para. 1 renumbered as Sch. 7 para. 1(1) (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 39(2)(a)**
- F2** Words in Sch. 7 para. 1 inserted (25.11.2004) by [Local Government Act 2003 \(c. 26\)](#), ss. **62(2)**, 128(3)(a); [S.I. 2004/3132](#), art. 2(a) (with art. 4)
- F3** Sch. 7 para. 1(2) inserted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 39(2)(b)**

##### *General provisions*

2 (1) In the revenue support grant report for the financial year beginning in 1990 the Secretary of State shall specify a non-domestic rating multiplier for the year.

(2) The multiplier must be expressed as a figure in which a part of a whole (if any) is expressed to three decimal places only.

(3) If the report is approved by resolution of the House of Commons the multiplier so specified shall be the non-domestic rating multiplier for the year.

[F43 (1) In relation to England, the small business non-domestic rating multiplier for a chargeable financial year shall be calculated in accordance with this paragraph if the year is not one at the beginning of which new lists must be compiled.

(2) An amount shall be found in accordance with the formula—

$$\frac{A \times B}{C}$$

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- (3) Subject to sub-paragraph (5) below, that amount may be adjusted by the Secretary of State to reflect the extent to which his last estimate of the total mentioned in paragraph 5(6) or (7) below appears to him to differ from the actual total.
- (4) The amount under sub-paragraph (2) above or, if an adjustment is made under sub-paragraph (3) above, the adjusted amount shall be the small business non-domestic rating multiplier for the year.
- (5) No adjustment may be made under sub-paragraph (3) above for a chargeable financial year beginning before 2006.

#### Textual Amendments

**F4** Sch. 7 paras. 3-3B substituted for Sch. 7 para. 3 (27.11.2003 for W., 25.11.2004 for E.) by [Local Government Act 2003 \(c. 26\), ss. 62\(3\), 128\(6\)](#); S.I. 2003/3034, art. 2, Sch. 1 Pt. I; S.I. 2004/3132, art. 3(1)(b)

- 3A (1) In relation to England, the non-domestic rating multiplier for a chargeable financial year shall be calculated in accordance with this paragraph if the year is not one at the beginning of which new lists must be compiled.
- (2) The non-domestic rating multiplier for the year shall be the amount found by—
- (a) increasing the small business non-domestic rating multiplier for the year under paragraph 3 above to reflect the Secretary of State's estimate of the difference between—
- (i) the aggregate amount which will be payable to him and all billing authorities by way of non-domestic rates as regards the year, and
- (ii) the aggregate amount which would be so payable if section 43(4A) to (4D) above were omitted, and
- (b) if the Secretary of State thinks fit, adjusting the amount found under paragraph (a) above to reflect the extent (if any) to which his estimate of the difference mentioned in that paragraph for an earlier financial year appears to him to differ from the actual difference for that earlier year.

#### Textual Amendments

**F4** Sch. 7 paras. 3-3B substituted for Sch. 7 para. 3 (27.11.2003 for W., 25.11.2004 for E.) by [Local Government Act 2003 \(c. 26\), ss. 62\(3\), 128\(6\)](#); S.I. 2003/3034, art. 2, Sch. 1 Pt. I; S.I. 2004/3132, art. 3(1)(b)

- 3B (1) In relation to Wales, the non-domestic rating multiplier for a chargeable financial year shall be calculated in accordance with this paragraph if the year is not one at the beginning of which new lists must be compiled.
- (2) An amount shall be found in accordance with the formula—
- $$\frac{A \times B}{C}$$
- (3) Subject to sub-paragraph (5) below, that amount may be adjusted by the [<sup>F5</sup>Welsh Ministers] to reflect the extent to which [<sup>F6</sup>their] last estimate of the total mentioned in paragraph 5(6) or (7) below appears to [<sup>F7</sup>them] to differ from the actual total.

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- (4) The amount under sub-paragraph (2) above or, if an adjustment is made under sub-paragraph (3) above, the adjusted amount shall be the non-domestic rating multiplier for the year.
- (5) No adjustment may be made under sub-paragraph (3) above for a chargeable financial year beginning before 2006.]

#### Textual Amendments

- F4** Sch. 7 paras. 3-3B substituted for Sch. 7 para. 3 (27.11.2003 for W., 25.11.2004 for E.) by [Local Government Act 2003 \(c. 26\)](#), **ss. 62(3)**, 128(6); S.I. 2003/3034, art. 2, Sch. 1 Pt. I; S.I. 2004/3132, art. 3(1)(b)
- F5** Words in Sch. 7 para. 3B(3) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 39(3)(a)**
- F6** Word in Sch. 7 para. 3B(3) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 39(3)(b)**
- F7** Word in Sch. 7 para. 3B(3) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 39(3)(c)**

- [<sup>F8</sup> In relation to England, the small business non-domestic rating multiplier for a chargeable financial year shall be calculated in accordance with the following formula if the year is one at the beginning of which new lists must be compiled—

#### Textual Amendments

- F8** Sch. 7 paras. 4-4B substituted for Sch. 7 para. 4 (27.11.2003 for W., 25.11.2004 for E.) by [Local Government Act 2003 \(c. 26\)](#), **ss. 62(4)**, 128(6); S.I. 2003/3034, art. 2, Sch. 1 Pt. I; S.I. 2004/3132, art. 3(1)(b)

- 4A (1) In relation to England, the non-domestic rating multiplier for a chargeable financial year shall be calculated in accordance with this paragraph if the year is one at the beginning of which new lists must be compiled.
- (2) The non-domestic rating multiplier for the year shall be the amount found by—
- (a) increasing the small business non-domestic rating multiplier for the year under paragraph 4 above to reflect the Secretary of State's estimate of the difference between—
- (i) the aggregate amount which will be payable to him and all billing authorities by way of non-domestic rates as regards the year, and
- (ii) the aggregate amount which would be so payable if section 43(4A) to (4D) above were omitted, and
- (b) if the Secretary of State thinks fit, adjusting the amount found under paragraph (a) above to reflect the extent (if any) to which his estimate of the difference mentioned in that paragraph for an earlier financial year appears to him to differ from the actual difference for that earlier year.

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#### Textual Amendments

**F8** Sch. 7 paras. 4-4B substituted for Sch. 7 para. 4 (27.11.2003 for W., 25.11.2004 for E.) by [Local Government Act 2003 \(c. 26\)](#), **ss. 62(4)**, 128(6); S.I. 2003/3034, art. 2, Sch. 1 Pt. I; S.I. 2004/3132, art. 3(1)(b)

**4B** In relation to Wales, the non-domestic rating multiplier for a chargeable financial year shall be calculated in accordance with the following formula if the year is one at the beginning of which new lists must be compiled —

#### Textual Amendments

**F8** Sch. 7 paras. 4-4B substituted for Sch. 7 para. 4 (27.11.2003 for W., 25.11.2004 for E.) by [Local Government Act 2003 \(c. 26\)](#), **ss. 62(4)**, 128(6); S.I. 2003/3034, art. 2, Sch. 1 Pt. I; S.I. 2004/3132, art. 3(1)(b)

- 5** (1) This paragraph applies for the purposes of paragraphs [<sup>F9</sup>3 to 4B] above.
- [<sup>F10</sup>2) In relation to England, A is the small business non-domestic rating multiplier for the financial year preceding the year concerned (or, if there is no such multiplier for that year, A is the non-domestic rating multiplier for that year).
- (2A) In relation to Wales, A is the non-domestic rating multiplier for the financial year preceding the year concerned.]
- (3) [<sup>F11</sup>In relation to England,] B is the retail prices index for September of the financial year preceding the year concerned; but if the Treasury so provide by order in relation to the year concerned, B is a figure which is less than that index and which is specified in (or calculated in a manner specified in) the order.
- (4) [<sup>F12</sup>In relation to England,] C is the retail prices index for September of the financial year which precedes that preceding the year concerned.
- (5) But where the base month for the retail prices index for September of the financial year which precedes that preceding the year concerned (the first year) differs from that for the index for September of the year which precedes the year concerned (the second year), C [<sup>F13</sup>, in relation to England,] is the figure which the Secretary of State calculates would have been the retail prices index for September of the first year if the base month for that index had been the same as the base month for the index for September of the second year.
- [<sup>F14</sup>(5A) In relation to Wales—
- (a) B is the consumer prices index for September of the financial year preceding the year concerned, and
  - (b) C is the consumer prices index for September of the financial year which precedes that preceding the year concerned.
- (5B) But where the base month for the consumer prices index for September of the financial year which precedes that preceding the year concerned (the first year) differs from that for the index for September of the year which precedes the year concerned (the second year), C is the figure which the Welsh Ministers calculate would have been the consumer prices index for September of the first year if the

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base month for that index had been the same as the base month for the index for September of the second year.]

- [<sup>F15</sup>(6) D is the number of whole pounds in the Secretary of State's or, as the case may be, the [<sup>F16</sup>Welsh Ministers] ' estimate of the total of the appropriate rateable values of all appropriate hereditaments, where—
- (a) appropriate rateable values are those which will be shown in lists for the last day of the financial year preceding the year concerned once all alterations to those lists have been made;
  - (b) appropriate hereditaments are those which will be shown in lists for that day once all alterations to those lists have been made.
- (7) E is the number of whole pounds in the Secretary of State's or, as the case may be, the [<sup>F17</sup>Welsh Ministers] ' estimate of the total of the appropriate rateable values of all appropriate hereditaments, where—
- (a) appropriate rateable values are those which will be shown in lists for the first day of the financial year concerned once all alterations to those lists have been made;
  - (b) appropriate hereditaments are those which will be shown in lists for that first day once all alterations to those lists have been made.
- (7A) The reference in sub-paragraph (7)(a) above to rateable values which will be shown in lists for the first day of the financial year concerned once all alterations to those lists have been made includes a reference to rateable values which will be shown in lists for a later day as a result of any alterations of the lists because of the inaccuracy of the lists for that first day.]
- (8) References in sub-paragraphs (3) to (5) above to the retail prices index are references to the general index of retail prices (for all items) published by the [<sup>F18</sup>Statistics Board] ; and if that index is not published for a month for which it is relevant for the purposes of any of those sub-paragraphs, the sub-paragraph shall be taken to refer to any substituted index or index figures published by [<sup>F19</sup>the Board] .
- (9) For the purposes of sub-paragraph (5) above the base month for the retail prices index for September of a particular year is the month for which the retail prices index is taken to be 100 and by reference to which the index for the September in question is calculated.
- [<sup>F20</sup>(9A) References in sub-paragraphs (5A) and (5B) to the consumer prices index are to the general index of consumer prices (for all items) published by the Statistics Board or, if that index is not published for a relevant month, any substituted index or index figures published by the Board.
- (9B) For the purposes of sub-paragraph (5B) the base month for the retail prices index for September of a particular year is the month for which the consumer prices index is taken to be 100 and by reference to which the index for the September in question is calculated.]
- (10) Estimates under sub-paragraphs (6) and (7) above shall be made on the basis of information available to the Secretary of State on such date as he determines [<sup>F21</sup>or, as the case may be, to the Welsh Ministers on such date as they determine] .
- (11) In calculating a multiplier a part of a whole (if any) shall be calculated to three decimal places only—

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- (a) adding one thousandth where (apart from this sub-paragraph) there would be more than five ten-thousandths, and
- (b) ignoring the ten-thousandths where (apart from this sub-paragraph) there would be five, or less than five, ten-thousandths.
- (12) The power to make an order under sub-paragraph (3) above shall be exercisable by statutory instrument.
- (13) An order under sub-paragraph (3) above in its application to a particular financial year (including an order amending or revoking another) shall not be effective unless it is approved by resolution of the House of Commons before the approval by that House of the<sup>F22</sup>local government finance report] for the year or before 1 March in the preceding financial year (whichever is earlier).
- <sup>F23</sup>(13A) The Welsh Ministers may by regulations amend, repeal or disapply sub-paragraphs (5A), (5B), (9A) and (9B) so as to—
- (a) substitute for references to the consumer prices index references to another index, or
- (b) provide that—
- (i) B is a figure specified or described in (or calculated in a manner specified in) the regulations;
- (ii) C is a figure so specified or described (or so calculated).
- (13B) The power to make regulations under sub-paragraph (13A) shall be exercisable by statutory instrument.
- (13C) Regulations under sub-paragraph (13A), in their application to a particular financial year (including regulations amending or revoking others) shall not be effective unless they are approved by resolution of Senedd Cymru before the approval by Senedd Cymru of the local government finance report for the year, or before 1 March in the preceding financial year (whichever is earlier).]
- <sup>F24</sup>(14) . . . . .
- <sup>F25</sup>(15) . . . . .

#### Textual Amendments

- F9** Words in Sch. 7 para. 5(1) substituted (27.11.2003 for W., 25.11.2004 for E.) by [Local Government Act 2003 \(c. 26\)](#), [ss. 62\(5\)](#), 128(6); S.I. 2003/3034, art. 2, Sch. 1 Pt. I; S.I. 2004/3132, art. 3(1)(b)
- F10** Sch. 7 para. 5(2)(2A) substituted for Sch. 7 para. 5(2) (27.11.2003 for W., 25.11.2004 for E.) by [Local Government Act 2003 \(c. 26\)](#), [ss. 62\(6\)](#), 128(6); S.I. 2003/3034, art. 2, Sch. 1 Pt. I; S.I. 2004/3132, art. 3(1)(b)
- F11** Words in Sch. 7 para. 5(3) inserted (20.3.2021) by [Local Government and Elections \(Wales\) Act 2021 \(asc 1\)](#), [ss. 154\(2\)\(a\)](#), 175(3)(m)
- F12** Words in Sch. 7 para. 5(4) inserted (20.3.2021) by [Local Government and Elections \(Wales\) Act 2021 \(asc 1\)](#), [ss. 154\(2\)\(b\)](#), 175(3)(m)
- F13** Words in Sch. 7 para. 5(5) inserted (20.3.2021) by [Local Government and Elections \(Wales\) Act 2021 \(asc 1\)](#), [ss. 154\(2\)\(c\)](#), 175(3)(m)
- F14** Sch. 7 para. 5(5A)(5B) inserted (20.3.2021) by [Local Government and Elections \(Wales\) Act 2021 \(asc 1\)](#), [ss. 154\(2\)\(d\)](#), 175(3)(m)

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- F15** Sch. 7 para. 5(6)-(7A) substituted for Sch. 7 para. 5(6) (27.11.2003 for W., 25.11.2004 for E.) by Local Government Act 2003 (c. 26), **ss. 62(7)**, 128(6); S.I. 2003/3034, art. 2, Sch. 1 Pt. I; S.I. 2004/3132, art. 3(1)(b)
- F16** Words in Sch. 7 para. 5(6) substituted (25.5.2007) by The Government of Wales Act 2006 (Consequential Modifications and Transitional Provisions) Order 2007 (S.I. 2007/1388), art. 1(2), **Sch. 1 para. 39(4)(a)**
- F17** Words in Sch. 7 para. 5(7) substituted (25.5.2007) by The Government of Wales Act 2006 (Consequential Modifications and Transitional Provisions) Order 2007 (S.I. 2007/1388), art. 1(2), **Sch. 1 para. 39(4)(a)**
- F18** Words in Sch. 7 para. 5(8) substituted (1.4.2008) by Statistics and Registration Service Act 2007 (c. 18), s. 74(1), **Sch. 3 para. 5(a)**; S.I. 2008/839, art. 2
- F19** Words in Sch. 7 para. 5(8) substituted (1.4.2008) by Statistics and Registration Service Act 2007 (c. 18), s. 74(1), **Sch. 3 para. 5(b)**; S.I. 2008/839, art. 2
- F20** Sch. 7 para. 5(9A)(9B) inserted (20.3.2021) by Local Government and Elections (Wales) Act 2021 (asc 1), **ss. 154(2)(e)**, 175(3)(m)
- F21** Words in Sch. 7 para. 5(10) inserted (25.5.2007) by The Government of Wales Act 2006 (Consequential Modifications and Transitional Provisions) Order 2007 (S.I. 2007/1388), art. 1(2), **Sch. 1 para. 39(4)(b)**
- F22** Words in Sch. 7 para. 5(13) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 84(1)** (with s. 118(1)(2)(4))
- F23** Sch. 7 para. 5(13A)-(13C) inserted (20.3.2021) by Local Government and Elections (Wales) Act 2021 (asc 1), **ss. 154(2)(f)**, 175(3)(m)
- F24** Sch. 7 para. 5(14) omitted (20.3.2021) by virtue of Local Government and Elections (Wales) Act 2021 (asc 1), **ss. 154(2)(g)**, 175(3)(m)
- F25** Sch. 7 para. 5(15) omitted (20.3.2021) by virtue of Local Government and Elections (Wales) Act 2021 (asc 1), **ss. 154(2)(g)**, 175(3)(m)

- 6 <sup>F26</sup>(1) In relation to England, the Secretary of State shall calculate the small business non-domestic rating multiplier and the non-domestic rating multiplier for a chargeable financial year and, as soon as is reasonably practicable after doing so, shall serve on each billing authority a notice stating the multipliers as so calculated.
- (1A) In relation to Wales, the <sup>F27</sup>[Welsh Ministers] shall calculate the non-domestic rating multiplier for a chargeable financial year and, as soon as is reasonably practicable after doing so, shall serve on each billing authority a notice stating the multiplier as so calculated.
- (1B) The notice must show how any calculation has been made and contain details of any estimates or adjustments that have been made.]
- (2) Where the financial year is one for which the Secretary of State has calculated a figure for C under paragraph 5(5) above, the notice must contain the figure he has calculated.
- <sup>F28</sup>(2A) Where the financial year is one for which the Welsh Ministers have calculated a figure for C under paragraph 5(5B), the notice must contain the figure they have calculated.]
- <sup>F29</sup>(3) Where the financial year is one at the beginning of which new lists must be compiled, the notice must specify the date determined under paragraph 5(10) above for the purpose of making estimates under paragraph 5(6) and (7) above.]
- (4) A calculation under <sup>F30</sup>[this paragraph] is invalid unless one or both of the following conditions is fulfilled—
- (a) it is made after the <sup>F31</sup>[local government finance report] for the year has been approved by resolution of the House of Commons;
- (b) it is made on or after 1 March in the preceding financial year.

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<sup>F32</sup>(4A) Sub-paragraph (4) above does not apply to a calculation made by the <sup>F33</sup>Welsh Ministers<sup>F34</sup> ....

<sup>F35</sup>(4B) A calculation made by the Welsh Ministers under this paragraph is invalid unless one or both of the following conditions is fulfilled—

- (a) it is made after the Assembly has approved by resolution the local government finance report for the year or, where the Welsh Ministers are making two local government finance reports for the year, it is made after the Assembly has approved by resolution both of those reports;
- (b) it is made on or after 1 March in the preceding financial year.]

[ A calculation made by the Welsh Ministers under this paragraph is also invalid if <sup>F36</sup>(4C) made at a time when regulations made under paragraph 5(13A) which are effective in relation to the year have not come into force.]

(5) A calculation <sup>F37</sup>made by the Secretary of State] under <sup>F38</sup>this paragraph] above is invalid if made at a time when an order under paragraph 5(3) above which is effective in relation to the year has not come into force.]

#### Textual Amendments

- F26** Sch. 7 para. 6(1)-(1B) substituted for Sch. 7 para. 6(1) (27.11.2003 for W., 25.11.2004 for E.) by Local Government Act 2003 (c. 26), **ss. 62(8)**, 128(6); S.I. 2003/3034, art. 2, Sch. 1 Pt. I; S.I. 2004/3132, art. 3(1)(b)
- F27** Words in Sch. 7 para. 6(1A) substituted (25.5.2007) by The Government of Wales Act 2006 (Consequential Modifications and Transitional Provisions) Order 2007 (S.I. 2007/1388), art. 1(2), **Sch. 1 para. 39(5)(a)**
- F28** Sch. 7 para. 6(2A) inserted (20.3.2021) by Local Government and Elections (Wales) Act 2021 (asc 1), **ss. 154(2)(h)**, 175(3)(m)
- F29** Sch. 7 para. 6(3) substituted (27.11.2003 for W., 25.11.2004 for E.) by Local Government Act 2003 (c. 26), **ss. 62(9)**, 128(6); S.I. 2003/3034, art. 2, Sch. 1 Pt. I; S.I. 2004/3132, art. 3(1)(b)
- F30** Words in Sch. 7 para. 6(4) substituted (27.11.2003 for W., 25.11.2004 for E.) by Local Government Act 2003 (c. 26), **ss. 62(10)**, 128(6); S.I. 2003/3034, art. 2, Sch. 1 Pt. I; S.I. 2004/3132, art. 3(1)(b)
- F31** S. 99 substituted (6.3.1992) by 1992 c. 14, s. 104, **Sch. 10 Pt. III para.24** (with s. 118(1)(2)(4))
- F32** Sch. 7 para. 6(4A)(4B) inserted (27.11.2003) by Local Government Act 2003 (c. 26), s. 128(4)(f), **Sch. 7 para. 25(3)**; S.I. 2003/3034, art. 2, Sch. 1 Pt. I
- F33** Words in Sch. 7 para. 6(4A) substituted (25.5.2007) by The Government of Wales Act 2006 (Consequential Modifications and Transitional Provisions) Order 2007 (S.I. 2007/1388), art. 1(2), **Sch. 1 para. 39(5)(b)(i)**
- F34** Words in Sch. 7 para. 6(4A) omitted (25.5.2007) by virtue of The Government of Wales Act 2006 (Consequential Modifications and Transitional Provisions) Order 2007 (S.I. 2007/1388), art. 1(2), **Sch. 1 para. 39(5)(b)(ii)**
- F35** Sch. 7 para. 6(4B) substituted (25.5.2007) by The Government of Wales Act 2006 (Consequential Modifications and Transitional Provisions) Order 2007 (S.I. 2007/1388), art. 1(2), **Sch. 1 para. 39(5)(c)**
- F36** Sch. 7 para. 6(4C) inserted (20.3.2021) by Local Government and Elections (Wales) Act 2021 (asc 1), **ss. 154(2)(i)**, 175(3)(m)
- F37** Words in Sch. 7 para. 6(5) inserted (20.3.2021) by Local Government and Elections (Wales) Act 2021 (asc 1), **ss. 154(2)(j)**, 175(3)(m)
- F38** Words in Sch. 7 para. 6(5) substituted (27.11.2003 for W., 25.11.2004 for E.) by Local Government Act 2003 (c. 26), **ss. 62(10)**, 128(6); S.I. 2003/3034, art. 2, Sch. 1 Pt. I; S.I. 2004/3132, art. 3(1)(b)

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*Special provision for 1990-95*

- 7 (1) [<sup>F39</sup>In relation to a relevant financial year the Secretary of State may make regulations providing that] the non-domestic rating multiplier for the year shall be one which exceeds what it would have been if the regulations had not been made and which is specified in the regulations; and in such a case paragraphs 2 to 6 above shall have effect subject to the regulations.
- (2) A multiplier specified under this paragraph must be expressed as a figure in which a part of a whole (if any) is expressed to three decimal places only.
- (3) For the purposes of this paragraph relevant financial years are financial years beginning in 1990, 1991, 1992, 1993 and 1994.

**Textual Amendments**

**F39** Words substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 39\(2\)](#)

- 8 (1) A multiplier must be specified under paragraph 2 above for the financial year beginning in 1990 even if a different one is or may be specified for the year under paragraph 7 above.
- (2) A multiplier must be calculated, and notices of it must be served, under paragraphs 3 to 6 above for each subsequent relevant financial year even if a different one is or may be specified for the year under paragraph 7 above.
- (3) In calculating under paragraphs 3 to 6 above the multiplier for a financial year beginning in or after 1991 (whether or not a relevant financial year) A shall be taken to be what it would have been if no regulations had been made under [<sup>F40</sup>paragraph 7] above for any year.
- (4) An order may be made under paragraph 5(3) above in relation to a financial year beginning in or after 1991 even if a multiplier is or may be specified for the year under paragraph 7 above.
- (5) For the purposes of this paragraph relevant financial years are financial years beginning in 1990, 1991, 1992, 1993 and 1994.

**Textual Amendments**

**F40** Words substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 39\(3\)](#)

**PART II**

**SPECIAL AUTHORITY'S MULTIPLIERS**

- 9 (1) A special authority's non-domestic rating multiplier for a chargeable financial year shall be such as is set for the year by the authority in accordance with this Part of this Schedule.
- (2) The multiplier must be expressed as a figure in which a part of a whole (if any) is expressed to three decimal places only.

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- <sup>F41</sup>[(3) The multiplier must be not greater than the required maximum for the year.
- (4) The required maximum for the year shall be calculated in accordance with the formula—

$$A + \frac{B(C - D)}{E \times F}$$

where—

A is the non-domestic rating multiplier for the year [<sup>F42</sup>so far as relating to England] determined in accordance with Part I of this Schedule,

B is a percentage prescribed for the year by order made by the Secretary of State,

C is the amount calculated (or last calculated) for the year by the authority under section [<sup>F43</sup>31A(4)] of the Local Government Finance Act 1992,

D is an amount determined by the Secretary of State for the year and notified by him to the authority before 1 March in the preceding financial year,

E is the total of the rateable values shown in the authority's local non-domestic rating list on 31 December in the preceding financial year, and

F is a factor determined by the Secretary of State for the year and notified by him to the authority before 1 March in the preceding financial year.

- (5) An order under sub-paragraph (4) above in its application to a particular financial year (including an order amending or revoking another) shall not be effective unless it comes into force before 1 March in the preceding financial year.]

#### Textual Amendments

**F41** Sch. 7 Pt. II para. 9(3)-(5) substituted (6.3.1992) for para. 9(3)(4) by 1992 c. 14, s. 104, **Sch. 10 Pt. I para.5** (with s. 118(1)(2)(4))

**F42** Words in Sch. 7 para. 9(4) inserted (25.11.2004) by Local Government Act 2003 (c. 26), s. 128(3)(e), **Sch. 7 para. 25(4)**; S.I. 2004/3132, art. 2(d) (with art. 4)

**F43** Word in Sch. 7 para. 9(4) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 7 para. 6**; S.I. 2011/2896, art. 2(i)

- <sup>F44</sup>9A (1) A special authority's small business non-domestic rating multiplier for a chargeable financial year shall be set by it in accordance with the formula—

$$\frac{A \times B}{C}$$

- (2) In sub-paragraph (1) above—
- (a) A is the special authority's non-domestic rating multiplier for the year under paragraph 9 above,
- (b) B is the small business non-domestic rating multiplier for the year determined in accordance with Part 1 of this Schedule, and

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(c) C is the non-domestic rating multiplier for the year, so far as relating to England, determined in accordance with that Part.

(3) The multiplier must be expressed as a figure in which a part of a whole (if any) is expressed to three decimal points only.]

#### Textual Amendments

**F44** Sch. 7 para. 9A inserted (25.11.2004) by [Local Government Act 2003 \(c. 26\)](#), [ss. 62\(11\)](#), [128\(3\)\(a\)](#); [S.I. 2004/3132](#), [art. 2\(a\)](#) (with [art. 4](#))

10 <sup>[F45]</sup>(1) Where a special authority has set multipliers for a financial year (whether originally or by way of substitute) it may set multipliers in substitution if, and only if, they have been quashed.]

(2) Any multiplier set in substitution must be set in accordance with paragraph 9 <sup>[F46]</sup> or 9A ] above.

(3) Where a special authority sets a multiplier in substitution under this paragraph (a new multiplier) anything paid to it by reference to the multiplier for which it is substituted (the old multiplier) shall be treated as paid by reference to the new multiplier.

(4) But if the old multiplier exceeds the new multiplier, the following shall apply as regards anything paid if it would not have been paid had the old multiplier been the same as the new multiplier—

- (a) it shall be repaid if the person by whom it was paid so requires;
- (b) in any other case it shall (as the authority determines) either be repaid or be credited against any subsequent liability of the person to pay anything to it by way of a non-domestic rate.

#### Textual Amendments

**F45** Sch. 7 para. 10(1) substituted (25.11.2004) by [Local Government Act 2003 \(c. 26\)](#), [s. 128\(3\)\(e\)](#), [Sch. 7 para. 25\(5\)](#); [S.I. 2004/3132](#), [art. 2\(d\)](#) (with [art. 4](#))

**F46** Words in Sch. 7 para. 10(2) inserted (25.11.2004) by [Local Government Act 2003 \(c. 26\)](#), [s. 128\(3\)\(e\)](#), [Sch. 7 para. 25\(6\)](#); [S.I. 2004/3132](#), [art. 2\(d\)](#) (with [art. 4](#))

11 (1) Where a special authority has set a multiplier in accordance with paragraph 9 <sup>[F47]</sup> or 9A ] above (whether originally or by way of substitute) it shall, before the end of the period of 21 days beginning with the day of doing so, publish a notice of the multiplier in at least one newspaper circulating in its area.

(2) Failure to comply with sub-paragraph (1) above does not make a multiplier invalid.

#### Textual Amendments

**F47** Words in Sch. 7 para. 11(1) inserted (25.11.2004) by [Local Government Act 2003 \(c. 26\)](#), [s. 128\(3\)\(e\)](#), [Sch. 7 para. 25\(6\)](#); [S.I. 2004/3132](#), [art. 2\(d\)](#) (with [art. 4](#))

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