
STATUTORY INSTRUMENTS

1989 No. 2435

LOCAL GOVERNMENT, ENGLAND AND WALES

FINANCE

**The Non-Domestic Rating Contributions
(England) Regulations 1989**

Made - - - - 20th December 1989
22nd December
Laid before Parliament 1989
Coming into force - - 29th December 1989

The Secretary of State, in exercise of the powers conferred on him by sections 140(4), 143(1) and (2) and 146(6) of, and paragraphs 4(1) and (5) and 6(2), (2A), (5) and (6) of Schedule 8 to, the Local Government Finance Act 1988(1), and of all other powers enabling him in that behalf, hereby makes the following Regulations:—

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rating Contributions (England) Regulations 1989 and shall come into force on 29th December 1989.

Interpretation

2.—(1) In these Regulations—

“the Act” means the Local Government Finance Act 1988;

“charging authority” means an English charging authority;

“preceding year” means a chargeable financial year preceding the year for which a calculation of a non-domestic rating contribution or a recalculation of a provisional amount is being made;

“provisional amount” means, except in regulation 5(1)(a), the provisional amount arrived at under paragraph 5 of Schedule 8 to the Act(2) as regards a charging authority for a financial year, or the amount for the time being treated as that amount in accordance with regulation 6 of these Regulations;

(1) 1988 c. 41; sections 140, 143 and 146 were amended, and paragraph 6(2A) of Schedule 8 was inserted, by the Local Government and Housing Act 1989 (c. 42), Schedule 5, paragraphs 69, 72, 75 and 42 respectively.

(2) Paragraph 5 of Schedule 8 was amended by the Local Government and Housing Act 1989 (c. 42), Schedule 5, paragraph 42.

“relevant day” means a day in the chargeable financial year for which a calculation of a non-domestic rating contribution or a recalculation of a provisional amount is being made.

(2) In Schedules 1 and 2 to these Regulations, a reference to the chargeable amounts payable to a charging authority under sections 43 and 45 of the Act⁽³⁾ shall in relation to a special authority be taken to be a reference to the chargeable amounts which would be payable to the authority under those sections if the authority’s non-domestic rating multiplier were equal to the required minimum for the chargeable financial year in respect of which the chargeable amounts are payable.

Calculation of non-domestic rating contributions

3. The rules for the calculation under paragraph 5 of Schedule 8 to the Act of a charging authority’s non-domestic rating contribution for a chargeable financial year are the rules contained in Schedule 1 to these Regulations.

Assumptions relating to provisional amounts

4. A calculation under paragraph 5(2) or (3) of Schedule 8 to the Act of a charging authority’s non-domestic rating contribution shall be made on the basis of the information before the person making the calculation at the time he makes it, read subject to the assumptions prescribed in Schedule 2 to these Regulations.

Recalculation of provisional amounts

- 5.—(1) Regulation 6 applies as regards a charging authority for a financial year in which—
- (a) a provisional amount has been arrived at, under paragraph 5 of Schedule 8 to the Act, as regards the charging authority for the financial year, and
 - (b) the prescribed conditions are fulfilled.
- (2) The prescribed conditions are—
- (a) that the charging authority has on a day in the financial year calculated an amount, under paragraph (3) below, which is less than the provisional amount for the authority for the year,
 - (b) that the difference between the amount calculated under paragraph (3) below and the provisional amount for the authority is greater than the amount calculated under paragraph (4) below,
 - (c) that the charging authority has notified the Secretary of State of the amount calculated under paragraph (3) below, and the day on which that amount was calculated, and
 - (d) that the Secretary of State believes that the amount calculated by the charging authority under paragraph (3) below is likely to have been calculated in accordance with that paragraph and informs the charging authority of his belief.
- (3) The amount calculated under this paragraph is the total of the amounts calculated on the relevant day in accordance with Parts I and II of Schedule 3 to these Regulations.
- (4) The amount calculated under this paragraph is the amount, expressed in pounds, of the relevant population of the area of the charging authority for the financial year multiplied—
- (a) if the amount calculated in accordance with paragraph (3) above is calculated before 1st October in the financial year, by a factor of 10 and
 - (b) if the amount calculated in accordance with paragraph (3) above is calculated on or after 1st October in the financial year, by a factor of 20.

(3) Section 45 was amended by the Local Government and Housing Act 1989 (c. 42), Schedule 5, paragraph 23.

(5) In paragraph (4) above “relevant population” means relevant population calculated under paragraph 4 of Schedule 12A to the Act(4).

6.—(1) Where this regulation applies, for the purposes of paragraph 5 of Schedule 8 to the Act the provisional amount for the charging authority for the financial year is to be treated as being that amount recalculated as regards the authority for the year under paragraph (2) below.

(2) The amount recalculated under this paragraph is the total of the amounts calculated in accordance with Parts I and II of Schedule 3 to these Regulations, taking as the day on which the calculations in accordance with that Schedule are made the day on which the relevant calculation was made.

(3) In paragraph (2) above, the relevant calculation means the calculation under regulation 5(3) by virtue of which this regulation applies.

Repayments as a result of a recalculation

7.—(1) Where regulation 6 applies as regards a charging authority for a financial year, the Secretary of State shall repay to the charging authority the amount calculated in accordance with paragraph (2) below.

(2) The amount is the difference between—

- (a) the total of the amounts paid by the authority to the Secretary of State under paragraph 5(5) of Schedule 8 to the Act on relevant days preceding the day on which the recalculation was made, and
- (b) the amount calculated in accordance with the formula

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

where—

A is the amount recalculated (or last recalculated) as regards the authority under regulation 6(2),

B is the total of the amounts directed by the Secretary of State to be paid by the authority on relevant days preceding the day on which the recalculation was made, and

C is the provisional amount having effect as regards the authority immediately before the day on which the recalculation was made.

(3) In paragraph (2) above the day on which the recalculation was made means the day taken as the day on which the calculations under regulation 6(2) were made (or were last made).

(4) The amount calculated in accordance with paragraph (2) above shall be paid by the Secretary of State at such time as he decides.

Reduced payments as a result of a recalculation

8.—(1) Where regulation 6 applies as regards a charging authority for a financial year, the amount of an instalment directed by the Secretary of State, under paragraph 5(5) of Schedule 8 to the Act, to be paid by the charging authority on or after the day on which the recalculation was made shall be treated as being the amount calculated in accordance with the formula

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

(4) Schedule 12A was inserted by the Local Government and Housing Act 1989 (c. 42), Schedule 5, paragraph 74.

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where—

A is the amount the Secretary of State directed to be paid by the authority in the instalment,

B is the amount recalculated (or last recalculated) as regards the authority under regulation 6(2),
and

C is the provisional amount having effect as regards the authority immediately before the day
on which the recalculation was made.

(2) In paragraph (1) above the day on which the recalculation was made means the day taken as
the day on which the calculations under regulation 6(2) were made (or were last made).

20th December 1989

Chris Patten
Secretary of State for the Environment

SCHEDULE 1

Regulation 3

RULES FOR THE CALCULATION OF NON-DOMESTIC RATING CONTRIBUTIONS

PART I

CALCULATION OF NON-DOMESTIC RATING CONTRIBUTIONS

1.—(1) In relation to each charging authority there shall be calculated for a chargeable financial year the amounts described in paragraphs 2 to 11 of this Schedule.

(2) From the amount described in paragraph 2 there shall be deducted the amounts described in paragraphs 3 to 9, and to that amount there shall be added the amounts described in paragraphs 10 and 11.

(3) The amount calculated under sub-paragraph (2) above shall be the authority's non-domestic rating contribution for the year.

Gross amount due to the authority

2. The amount which is the total of the chargeable amounts payable to the authority under sections 43 and 45 of the Act in respect of each relevant day, without taking into account any determination under section 47 of the Act or reduction or remission under section 49 of the Act(5) in respect of a relevant day.

Deductions from gross amount

3. The amount which is 25% of the difference between the amount calculated under paragraph 2 of this Schedule and the amount which would be so calculated if in respect of any relevant day any determination by the authority under section 47(1)(a) of the Act as regards a hereditament in relation to which the condition in section 47(2)(a) applies were taken into account.

4. The amount which is 75% of the difference between the amount calculated under paragraph 2 of this Schedule and the amount which would be so calculated if in respect of any relevant day any determination by the authority under section 47(1)(a) of the Act as regards a hereditament other than a hereditament in relation to which the condition in section 47(2)(a) applies were taken into account.

5. The amount which is 75% of the difference between the amount calculated under paragraph 2 of this Schedule and the amount which would be so calculated if in respect of any relevant day any reduction or remission by the authority under section 49 of the Act were taken into account.

6.—(1) The amount calculated in accordance with the formula:

$$\frac{A \times X}{B} + \frac{C \times Y}{D}$$

where—

A is the number of hereditaments shown in the authority's local non-domestic rating list on 31st December in the immediately preceding year, multiplied by the cost factor for the authority,

B is the total of A for all charging authorities,

(5) Sections 47 and 49 were amended by the Local Government and Housing Act 1989 (c. 42), Schedule 5, paragraphs 26 and 27.

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C is the total of the rateable values shown in the authority's local non-domestic rating list on 31st December in the immediately preceding year, multiplied by the cost factor for the authority,

D is the total of C for all charging authorities,

X is 80% of the amount allowed for the costs of collection and recovery,

Y is 20% of the amount allowed for the costs of collection and recovery.

(2) For the purposes of sub-paragraph (1) above, where the financial year to which the calculation relates is a year in which local non-domestic rating lists are compiled under section 41(1) of the Act⁽⁶⁾, the hereditaments shown in an authority's local non-domestic rating list, and the rateable value of those hereditaments, shall be taken to be the hereditaments, and the rateable values, shown in the list which the valuation officer for the authority proposes to compile in that year and which he has sent to the authority under section 41(5) of the Act.

(3) The cost factor for each authority is the cost factor shown for the authority in Part II of this Schedule.

(4) The amount allowed for the costs of collection and recovery is, in relation to calculations for the chargeable financial year beginning in 1990, £42.5 million.

7. The amounts which—

- (a) are payable to the authority, under sections 43 and 45 of the Act, in respect of a relevant day or a day in a preceding year, and
- (b) in the opinion of the authority are bad debts which should be written off or are doubtful debts for which provision should be made, and
- (c) have been certified, under arrangements made by the Audit Commission for Local Authorities in England and Wales, as bad debts which should be written off or doubtful debts for which provision should be made, and
- (d) have not been taken into account as amounts described in this paragraph in the calculation made under paragraph 5(6) of Schedule 8 to the Act for a preceding year.

8. The amounts which—

- (a) as amounts paid in respect of a day in a preceding year were taken into account by the authority in the calculation made under paragraph 5(6) of Schedule 8 to the Act for such a year, and
- (b) as amounts repaid in accordance with regulations made under section 55 of or paragraph 2(2)(j) of Schedule 9 to the Act⁽⁷⁾ were not taken into account by the authority in the calculation made under paragraph 5(6) of Schedule 8 to the Act for any such year.

9. The total of interest and additional amounts by way of interest which—

- (a) have been paid by the authority, in accordance with regulations made under section 55 of or paragraph 2(2A) of Schedule 9 to the Act, in respect of amounts paid in respect of a relevant day or a day in a preceding year and repaid by the authority in accordance with regulations made under that section or under paragraph 2(2)(j) of Schedule 9 to the Act, but which
- (b) have not been taken into account by the authority as amounts described in this paragraph in the calculation made for a preceding year under paragraph 5(6) of Schedule 8 to the Act.

⁽⁶⁾ Section 41 was amended by the Local Government and Housing Act 1989 (c. 42), Schedule 5, paragraph 19.

⁽⁷⁾ Section 55 and paragraph 2 of Schedule 9 were amended by the Local Government and Housing Act 1989, Schedule 5, paragraphs 30 and 44.

Additions to gross amount

- 10.** The amounts which—
- (a) have been taken into account by the authority as amounts described in paragraph 7 of this Schedule in the calculation made for a preceding year under paragraph 5(6) of Schedule 8 to the Act, but which
 - (b) have been paid to the authority under sections 43 and 45 of the Act.
- 11.** The amounts, other than the amounts described in paragraph 10 of this Schedule, which—
- (a) were chargeable amounts payable to the authority, under sections 43 and 45 of the Act, in respect of a day in a preceding year,
 - (b) have not been taken into account by the authority in calculating the amount described in paragraph 2 of this Schedule for a preceding year, and
 - (c) have been paid to the authority under sections 43 and 45 of the Act.

PART II
COST FACTORS

<i>Name or description of authority</i>	<i>Cost factor</i>
The Councils of the districts of Broxbourne, Dartford, Elmbridge, Epping Forest, Epsom and Ewell, Hertsmere, Reigate and Banstead, Slough, South Bucks, Spelthorne, Three Rivers and Watford	1.10395
The Councils of the districts of Basildon, Bracknell Forest, Brentwood, Chiltern, Crawley, Dacorum, East Hertfordshire, Guildford, Harlow, Mole Valley, Runnymede, St Albans, Sevenoaks, Surrey Heath, Tandridge, Thurrock, Waverley, Welwyn Hatfield, Windsor and Maidenhead and Woking	1.06930
The Council of a district, other than the district of North Bedfordshire or a district named above, which falls within the county of Bedfordshire, Berkshire, Buckinghamshire, East Sussex, Essex, Hampshire, Hertfordshire, Isle of Wight, Kent, Oxfordshire or West Sussex	1.03465
The Council of a district other than a district named above or a district falling within the description given above	1
The Council of an inner London Borough	1.14791
The Council of an outer London Borough	1.10402
The Common Council of the City of London	1.29799
The Council of the Isles of Scilly	1

SCHEDULE 2

Regulation 4

ASSUMPTIONS RELATING TO PROVISIONAL AMOUNTS

PART I

ASSUMPTIONS

1.—(1) The assumptions prescribed in relation to paragraph 2 of Schedule 1 are the assumptions prescribed in paragraph 2 below.

(2) The assumptions prescribed in relation to paragraphs 3, 4, 5 and 7 of Schedule 1 to these Regulations are the assumptions prescribed in paragraphs 3 to 6 below.

Assumptions as to gross amount

2.—(1) It shall be assumed that the hereditaments shown for each relevant day will be the hereditaments shown in the authority's local non-domestic rating list on 31st December in the immediately preceding year.

(2) It shall be assumed that the rateable value of each hereditament will on each relevant day be the rateable value shown for the hereditament in the list on 31st December in the immediately preceding year.

(3) It shall be assumed that the person in occupation of a hereditament on each relevant day will be the person in occupation of the hereditament on 31st December in the immediately preceding year.

(4) Where on 31st December in the immediately preceding year a hereditament is unoccupied, it shall be assumed that the hereditament became unoccupied on that day and will remain unoccupied on each relevant day, and that the owner of the hereditament will be the owner of the hereditament on 31st December in that year.

(5) Where the year to which the calculation relates is a year in which local non-domestic rating lists are compiled under section 41(1) of the Act, it shall be assumed that the hereditaments shown in an authority's local non-domestic rating list, and the rateable value of those hereditaments, are the hereditaments, and the rateable values, shown in the list which the valuation officer for the authority proposes to compile in that year and which he has sent to the authority under section 41(5) of the Act.

(6) Where the year to which a calculation relates is the financial year beginning 1st April 1990 it shall be assumed that the person in occupation of a hereditament, or the owner of a hereditament, is the person who on 31st December 1989 would have been the occupier or owner for the purposes of the Act had the financial year beginning 1st April 1989 been a chargeable financial year.

(7) It shall be assumed that the amount calculated for the authority in accordance with the assumptions prescribed in sub-paragraphs (1) to (6) above is that amount multiplied by the percentage for projected change in rateable values prescribed in relation to the authority in Part II of this Schedule.

Assumptions as to deductions from gross amount

3. Where—

- (a) the financial year to which a calculation relates is the financial year beginning 1st April 1990,
- (b) a decision has not been made by the authority under section 47(3) of the Act as to whether or not that section will apply on one or more relevant days as regards a hereditament in relation to which the condition in section 47(2)(a) applies, and

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- (c) a reduction or remission of rates has been granted by the authority as regards the hereditament and has effect for the financial year beginning 1st April 1989 under section 40 of the General Rate Act 1967(8), it shall be assumed for the purpose of calculating the amount described in paragraph 3 of Schedule 1 that such reduction or remission will apply as regards the hereditament, in respect of each relevant day, as if it had been made under section 47(1)(a) of the Act in respect of each such day.

4. Where—

- (a) the financial year to which a calculation relates is the financial year beginning 1st April 1990,
- (b) a decision has not been made by the authority under section 47(3) of the Act as to whether or not that section will apply on one or more relevant days as regards a hereditament other than a hereditament in relation to which the condition in section 47(2)(a) applies, and
- (c) a reduction or remission of rates has been granted by the authority as regards the hereditament and has effect for the financial year beginning 1st April 1989 under section 40 of the General Rate Act 1967, it shall be assumed for the purpose of calculating the amount described in paragraph 4 of Schedule 1 that such reduction or remission will apply as regards the hereditament, in respect of each relevant day, as if it had been made under section 47(1)(a) of the Act in respect of each such day.

5. It shall be assumed for the purpose of calculating the amount described in paragraph 5 of Schedule 1 that no reduction or remission by the authority under section 49 of the Act will have effect in respect of a relevant day.

6.—(1) It shall be assumed that the amounts described in paragraph 7 of Schedule 1 to these Regulations will be—

- (a) in the case of an authority which is the council of an inner London Borough or the Common Council of the City of London, 0.45% of the amount described in sub-paragraph (2) below,
- (b) in the case of an authority which is the council of an outer London Borough or the council of a metropolitan district, 0.4% of the amount described in that sub-paragraph, and
- (c) in the case of any other authority, 0.2% of the amount described in that sub-paragraph.

(2) The amount is the total of the chargeable amounts payable to the authority under sections 43 and 45 of the Act in respect of each relevant day, calculated in accordance with the provisions of paragraph 2 of this Schedule, less the deductions from that amount prescribed in paragraphs 3 to 5 of Schedule 1 to these Regulations, calculated in accordance with the provisions of paragraphs 3 to 5 of this Schedule.

PART II

PERCENTAGES FOR PROJECTED CHANGE IN RATEABLE VALUES

<i>Name of the authority</i>	<i>Prescribed percentage</i>
Councils of Metropolitan Districts	
Districts in the county of Greater Manchester:	
Bolton	100.8
Bury	100.9
Manchester	101.0

(8) 1967 c. 9; section 40 was amended by section 1 of the Rating (Charity Shops) Act 1976 (c. 45).

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<i>Name of the authority</i>	<i>Prescribed percentage</i>
Oldham	100.1
Rochdale	100.5
Salford	100.6
Stockport	101.3
Tameside	100.3
Trafford	100.2
Wigan	100.4
Districts in the county of Merseyside:	
Knowsley	99.9
Liverpool	99.5
St Helens	99.9
Sefton	100.5
Wirral	100.4
Districts in the county of South Yorkshire:	
Barnsley	102.4
Doncaster	101.6
Rotherham	102.1
Sheffield	99.5
Districts in the county of Tyne and Wear:	
Gateshead	99.9
Newcastle upon Tyne	100.3
North Tyneside	100.4
South Tyneside	99.5
Sunderland	100.8
Districts in the County of West Midlands:	
Birmingham	100.2
Coventry	100.9
Dudley	100.9
Sandwell	99.8
Solihull	102.5
Walsall	100.3
Wolverhampton	100.0
Districts in the county of West Yorkshire:	
Bradford	100.7
Calderdale	101.5
Kirklees	101.3

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<i>Name of the authority</i>	<i>Prescribed percentage</i>
Leeds	101.1
Wakefield	102.5
Councils of Non-Metropolitan Districts	
Districts in the county of Avon:	
Bath	101.0
Bristol	100.5
Kingswood	101.5
Northavon	103.5
Wansdyke	101.8
Woodspring	101.6
Districts in the county of Bedfordshire:	
Luton	101.2
Mid Bedfordshire	100.6
North Bedfordshire	100.9
South Bedfordshire	100.4
Districts in the county of Berkshire:	
Bracknell Forest	103.2
Newbury	103.5
Reading	101.5
Slough	100.9
Windsor and Maidenhead	101.9
Wokingham	103.0
Districts in the county of Buckinghamshire:	
Aylesbury Vale	100.4
Chiltern	101.1
Milton Keynes	103.5
South Bucks	100.3
Wycombe	103.2
Districts in the county of Cambridgeshire:	
Cambridge	102.7
East Cambridgeshire	102.0
Fenland	101.2
Huntingdonshire	102.9
Peterborough	101.1
South Cambridgeshire	102.8
Districts in the county of Cheshire:	

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<i>Name of the authority</i>	<i>Prescribed percentage</i>
Chester	102.2
Congleton	101.3
Crewe and Nantwich	103.5
Ellesmere Port and Neston	100.9
Halton	101.3
Macclesfield	102.3
Vale Royal	100.7
Warrington	100.9
Districts in the county of Cleveland:	
Hartlepool	100.6
Langbaugh-on-Tees	98.5
Middlesbrough	100.5
Stockton-on-Tees	98.5
Districts in the county of Cornwall:	
Caradon	101.3
Carrick	101.8
Kerrier	101.8
North Cornwall	102.5
Penwith	100.6
Restormel	101.0
Districts in the county of Cumbria:	
Allerdale	101.0
Barrow-in-Furness	98.9
Carlisle	102.5
Copeland	103.5
Eden	101.8
South Lakeland	102.0
Districts in the county of Derbyshire:	
Amber Valley	101.9
Bolsover	103.1
Chesterfield	101.8
Derby	100.6
Derbyshire Dales	101.7
Erewash	101.5
High Peak	101.3

<i>Name of the authority</i>	<i>Prescribed percentage</i>
North East Derbyshire	100.3
South Derbyshire	101.7
Districts in the county of Devon:	
East Devon	98.5
Exeter	103.5
Mid Devon	101.7
North Devon	101.1
Plymouth	100.9
South Hams	102.8
Teignbridge	101.0
Torbay	100.3
Torrige	101.5
West Devon	101.7
Districts in the county of Dorset:	
Bournemouth	100.8
Christchurch	101.8
East Dorset	103.5
North Dorset	103.0
Poole	102.1
Purbeck	101.5
West Dorset	103.1
Weymouth and Portland	101.0
Districts in the county of Durham:	
Chester-le-Street	99.0
Darlington	99.1
Derwentside	100.2
Durham	101.4
Easington	103.5
Sedgefield	100.6
Teesdale	100.9
Wear Valley	100.8
Districts in the county of East Sussex:	
Brighton	100.7
Eastbourne	101.2
Hastings	100.9

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<i>Name of the authority</i>	<i>Prescribed percentage</i>
Hove	100.3
Lewes	101.8
Rother	100.7
Wealden	102.4
Districts in the county of Essex:	
Basildon	101.7
Braintree	100.0
Brentwood	100.6
Castle Point	101.3
Chelmsford	102.1
Colchester	102.6
Epping Forest	98.8
Harlow	102.0
Maldon	101.5
Rochford	100.3
Southend-on-Sea	99.9
Tendring	100.0
Thurrock	99.4
Uttlesford	103.5
Districts in the county of Gloucestershire:	
Cheltenham	102.2
Cotswold	102.2
Forest of Dean	101.5
Gloucester	101.2
Stroud	101.5
Tewkesbury	101.6
Districts in the county of Hampshire:	
Basingstoke and Deane	103.5
East Hampshire	101.5
Eastleigh	102.5
Fareham	102.8
Gosport	100.8
Hart	102.5
Havant	100.8
New Forest	101.3

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<i>Name of the authority</i>	<i>Prescribed percentage</i>
Portsmouth	100.0
Rushmoor	102.0
Southampton	100.9
Test Valley	103.5
Winchester	102.4
Districts in the county of Hereford and Worcester:	
Bromsgrove	100.7
Hereford	101.2
Leominster	101.4
Malvern Hills	101.4
Redditch	103.2
South Herefordshire	103.4
Worcester	102.4
Wychavon	101.0
Wyre Forest	101.1
Districts in the county of Hertfordshire:	
Broxbourne	100.3
Dacorum	101.4
East Hertfordshire	101.3
Hertsmere	100.3
North Hertfordshire	100.6
St Albans	101.6
Stevenage	102.5
Three Rivers	100.2
Watford	101.4
Welwyn Hatfield	101.4
Districts in the county of Humberside:	
Beverley	102.0
Boothferry	101.4
Cleethorpes	101.4
East Yorkshire	101.7
Glanford	103.1
Great Grimsby	101.2
Holderness	101.1

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<i>Name of the authority</i>	<i>Prescribed percentage</i>
Kingston upon Hull	101.0
Scunthorpe	101.6
Districts in the county of Isle of Wight:	
Medina	100.8
South Wight	100.7
Districts in the county of Kent:	
Ashford	102.7
Canterbury	100.9
Dartford	101.4
Dover	101.6
Gillingham	102.2
Gravesham	102.3
Maidstone	101.4
Rochester upon Medway	101.8
Sevenoaks	101.5
Shepway	103.5
Swale	100.2
Thanet	98.5
Tonbridge and Malling	101.8
Tunbridge Wells	102.1
Districts in the county of Lancashire:	
Blackburn	100.8
Blackpool	101.3
Burnley	99.7
Chorley	100.0
Fylde	101.9
Hyndburn	101.8
Lancaster	99.8
Pendle	100.9
Preston	101.5
Ribble Valley	103.5
Rossendale	102.3
South Ribble	101.3
West Lancashire	101.7
Wyre	100.9

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<i>Name of the authority</i>	<i>Prescribed percentage</i>
Districts in the county of Leicestershire:	
Blaby	103.5
Charnwood	101.3
Harborough	101.1
Hinckley and Bosworth	101.6
Leicester	101.2
Melton	102.7
North West Leicestershire	103.5
Oadby and Wigston	100.8
Rutland	103.5
Districts in the county of Lincolnshire:	
Boston	101.7
East Lindsey	101.8
Lincoln	101.0
North Kesteven	101.6
South Holland	103.0
South Kesteven	103.5
West Lindsey	103.0
Districts in the county of Norfolk:	
Breckland	102.0
Broadland	103.4
Great Yarmouth	99.1
Kings Lynn and West Norfolk	100.3
North Norfolk	102.0
Norwich	100.2
South Norfolk	102.0
Districts in the county of Northamptonshire:	
Corby	103.5
Daventry	101.4
East Northamptonshire	102.4
Kettering	102.1
Northampton	102.3
South Northamptonshire	103.2
Wellingborough	103.5
Districts in the county of Northumberland:	
Alnwick	103.3

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<i>Name of the authority</i>	<i>Prescribed percentage</i>
Berwick-on-Tweed	101.9
Blyth Valley	100.9
Castle Morpeth	103.3
Tynedale	102.7
Wansbeck	101.2
Districts in the county of North Yorkshire:	
Craven	102.0
Hambleton	100.8
Harrogate	101.7
Richmondshire	101.6
Ryedale	103.5
Scarborough	100.6
Selby	103.5
York	101.6
Districts in the county of Nottinghamshire:	
Ashfield	100.7
Bassetlaw	102.3
Broxtowe	100.0
Gedling	101.7
Mansfield	102.0
Newark and Sherwood	102.3
Nottingham	101.0
Rushcliffe	101.9
Districts in the county of Oxfordshire:	
Cherwell	100.4
Oxford	100.7
South Oxfordshire	101.5
Vale of White Horse	102.5
West Oxfordshire	101.7
Districts in the county of Shropshire:	
Bridgnorth	100.1
North Shropshire	100.8
Oswestry	101.5
Shrewsbury and Atcham	100.8
South Shropshire	101.9

<i>Name of the authority</i>	<i>Prescribed percentage</i>
The Wrekin	103.2
Districts in the county of Somerset:	
Mendip	101.8
Sedgemoor	103.0
South Somerset	103.0
Taunton Deane	103.5
West Somerset	101.7
Districts in the county of Staffordshire:	
Cannock Chase	101.4
East Staffordshire	100.5
Lichfield	101.9
Newcastle-upon-Lyme	102.2
South Staffordshire	101.9
Stafford	101.4
Staffordshire Moorlands	101.8
Stoke-on-Trent	99.8
Tamworth	101.5
Districts in the county of Suffolk:	
Babergh	101.6
Forest Heath	102.8
Ipswich	100.1
Mid Suffolk	101.8
St. Edmundsbury	101.6
Suffolk Coastal	103.3
Waveney	101.5
Districts in the county of Surrey:	
Elmbridge	101.2
Epsom and Ewell	100.7
Guildford	100.5
Mole Valley	102.0
Reigate and Banstead	103.5
Runnymede	100.9
Spelthorne	103.3
Surrey Heath	103.5
Tandridge	101.3

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<i>Name of the authority</i>	<i>Prescribed percentage</i>
Waverley	101.7
Woking	103.5
Districts in the county of Warwickshire:	
North Warwickshire	98.5
Nuneaton and Bedworth	101.7
Rugby	101.9
Stratford-on-Avon	102.0
Warwick	101.6
Districts in the county of West Sussex:	
Adur	101.3
Arun	101.3
Chichester	101.8
Crawley	102.7
Horsham	102.6
Mid Sussex	101.5
Worthing	101.1
Districts in the county of Wiltshire:	
Kennet	101.7
North Wiltshire	102.1
Salisbury	101.7
Thamesdown	103.1
West Wiltshire	100.8
Councils of Inner London Boroughs	
Camden	100.8
Greenwich	100.7
Hackney	103.0
Hammersmith and Fulham	100.9
Islington	100.1
Kensington and Chelsea	100.0
Lambeth	100.8
Lewisham	100.7
Southwark	103.0
Tower Hamlets	102.8
Wandsworth	102.0
Westminster	101.1
Councils of Outer London Boroughs	

<i>Name of the authority</i>	<i>Prescribed percentage</i>
Barking and Dagenham	100.1
Barnet	100.4
Bexley	100.8
Brent	100.4
Bromley	100.7
Croydon	100.8
Ealing	101.2
Enfield	100.8
Haringey	99.5
Harrow	101.0
Havering	100.3
Hillingdon	101.0
Hounslow	101.4
Kingston upon Thames	101.5
Merton	101.2
Newham	99.5
Redbridge	100.2
Richmond upon Thames	101.3
Sutton	100.6
Waltham Forest	99.8
The Common Council of the City of London	101.0
The Council of the Isles of Scilly	101.5

SCHEDULE 3

Regulations 5 and 6

RECALCULATION OF PROVISIONAL AMOUNTS

PART I

DAYS PRECEDING THE DAY OF THE CALCULATION

1.—(1) The amount calculated in accordance with this Part of this Schedule is an amount calculated, under regulation 3, as if it were a calculation under paragraph 5(6) of Schedule 8 to the Act of the authority's non-domestic rating contribution for the year.

(2) For the purposes of sub-paragraph (1) above, Schedule 1 to these Regulations shall have effect subject to paragraph 2 of this Schedule.

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2.—(1) The references to relevant days shall be treated as references to relevant days preceding the day on which the calculations in accordance with this Schedule are made.

(2) The amount described in paragraph 6 shall be replaced by the amount calculated in accordance with the formula

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

where—

A is the amount calculated in relation to the authority for the year in accordance with paragraph 6 of Schedule 1 to these Regulations,

B is the number of relevant days preceding the day on which the calculations in accordance with this Schedule are made,

C is the number of days in the year for which the calculations in accordance with this Schedule are made.

(3) Paragraph 7(c) shall be disregarded.

PART II

DAYS ON AND AFTER THE DAY OF THE CALCULATION

3.—(1) The amount calculated in accordance with this Part of this Schedule is an amount calculated, under regulations 3 and 4, as if it were a calculation under paragraph 5(2) of Schedule 8 to the Act of the authority's non-domestic rating contribution for the year.

(2) For the purposes of sub-paragraph (1) above, Schedules 1 and 2 to these Regulations shall have effect subject to paragraph 4 of this Schedule.

4.—(1) The references to relevant days shall be treated as references to relevant days on and after the day on which the calculations in accordance with this Schedule are made.

(2) The amount described in paragraph 6 of Schedule 1 shall be replaced by the amount calculated in accordance with the formula

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

where—

A is the amount calculated in relation to the authority for the year in accordance with paragraph 6 of Schedule 1 to these Regulations,

B is the number of relevant days on and after the day on which the calculations in accordance with this Schedule are made,

C is the number of days in the year for which the calculations in accordance with this Schedule are made.

(3) In paragraph 2 of Schedule 2, the references to 31st December in the immediately preceding year shall be treated as references to the day on which the calculations in accordance with this Schedule are made.

(4) Paragraph 2(5) and (6) of Schedule 2 shall be disregarded.

EXPLANATORY NOTE

(This note is not part of the Regulations)

Under Part II of Schedule 8 to the Local Government Finance Act 1988 (c. 41), charging authorities are required to pay amounts (called non-domestic rating contributions) to the Secretary of State. Payments in respect of a provisional amount of the contributions are made during the financial year, final calculations and payments being made after the year ends. These Regulations contain rules for the calculation of those contributions.

Regulation 3 and Schedule 1 provide for the calculation of a final non-domestic rating contribution which is broadly the same as the total payable to the charging authority under section 43 and 45 of the Act (modified by regulation 2(2), in the case of a special authority as defined in section 144(6) of the Act, to take account of its non-domestic multiplier). Provision is included in Schedule 1 for the deduction of prescribed percentages of relief granted by the authority under sections 47 and 49 of the Act, of a fixed allowance in respect of costs of collection and recovery, and of amounts in respect of matters such as bad debts and amounts repaid to ratepayers.

Regulation 4 and Schedule 2 provide for the assumptions which are to be made when calculating the provisional amount.

Regulations 5 and 6 provide that where prescribed conditions are fulfilled, the amount calculated under regulation 4 will be replaced by an amount calculated under regulations 5 and 6 and Schedule 3.

These provisions will operate where the amounts expected to be received by the charging authority in respect of non-domestic rates have been substantially reduced during the financial year. Regulations 7 and 8 provide that where a provisional amount has been recalculated under regulations 5 and 6, repayments will be made to the charging authority and further amounts payable by the authority will be reduced.