
STATUTORY INSTRUMENTS

1992 No. 3238

RATING AND VALUATION

**The Non-Domestic Rating
Contributions (Wales) Regulations 1992**

<i>Made</i>	- - - -	<i>17th December 1992</i>
<i>Laid before Parliament</i>		<i>18th December 1992</i>
<i>Coming into force</i>	- -	<i>31st December 1992</i>

The Secretary of State for Wales, 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), 5(15) 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, commencement and application

1.—(1) These Regulations may be cited as the Non-Domestic Rating Contributions (Wales) Regulations 1992 and shall come into force on 31st December 1992.

(2) The rules contained in these Regulations are to apply to the calculation of a Welsh billing authority's non-domestic rating contribution for any financial year beginning on or after 1st April 1993.

Interpretation

2. In these Regulations—

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

“the 1989 Regulations” means the Non-Domestic Rating Contributions (Wales) Regulations 1989(2);

“billing authority” means a Welsh billing authority;

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

(1) 1988 c. 41. Sections 140 and 143 and paragraphs 4 and 6 of Schedule 8 were amended by the Local Government and Housing Act 1989 (c. 42), Schedule 5, paragraphs 42, 69 and 72 and by the Local Government Finance Act 1992 (c. 14), Schedule 10, paragraph 6 and Schedule 13, paragraphs 78, 80 and 86. See section 146(6) of the Local Government Finance Act 1988 for the definition of “prescribed”.

(2) S.I.1989/2441, amended by S.I. 1990/2499, 1991/2781 and 1992/1584.

“provisional amount” means, except in regulation 6(1)(a), the provisional amount arrived at under paragraph 5 of Schedule 8 to the Act⁽³⁾ as regards a billing authority for a financial year, or the amount for the time being treated as that amount in accordance with regulation 7 of these Regulations;

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

Calculation of non-domestic rating contributions

3. The rules for the calculation under paragraph 5 of Schedule 8 to the Act of a billing authority’s non-domestic rating contribution for a 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 billing 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.

Information which may be disregarded in the calculation of notified amounts

5. A calculation under paragraph 5(6) of Schedule 8 to the Act of a billing authority’s non-domestic rating contribution for a financial year may be made without taking into account any information as regards which the following conditions are satisfied—

- (a) it is not reasonably practicable for the person making the calculation to take it into account; and
- (b) it was received by the billing authority after 31st January in that year. Recalculation of provisional amounts

6.—(1) Regulation 7 applies as regards a billing authority for a financial year (“the year”) in which—

- (a) a provisional amount has been arrived at, under paragraph 5 of Schedule 8 to the Act, as regards the billing authority for the year; and
- (b) the prescribed conditions are fulfilled.

(2) The prescribed conditions are—

- (a) that the billing authority has on a day in the year calculated an amount, under paragraph (3) below, which is less than the provisional amount for the billing authority for the year;
- (b) that the difference between the amount calculated under paragraph (3) below and the provisional amount for the billing authority is greater than the amount calculated under paragraph (4) below;
- (c) that the billing 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 billing authority under paragraph (3) below is likely to have been calculated in accordance with that paragraph and informs the billing authority of his belief.

(3) Paragraph 5 of Schedule 8 to the 1988 Act was amended by the Local Government and Housing Act 1989, Schedule 5, paragraph 42 and by the Local Government Finance Act 1992, Schedule 10, paragraph 6.

(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 adult population figure for the area of the billing authority 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 7.5, 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 15.

(5) In paragraph (4) above, the adult population figure for the area of a billing authority is the figure prescribed in relation to that area in Schedule 4 to these Regulations.

7.—(1) Where this regulation applies, for the purposes of paragraph 5 of Schedule 8 to the Act the provisional amount for the billing authority for a financial year is to be treated on or after the adjustment day as being that amount recalculated as regards the billing 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 calculation was made under regulation 6(3) by virtue of which this regulation applies.

(3) For the purposes of this regulation and regulations 8 and 9, “the adjustment day” shall be the day on which the Secretary of State informed the billing authority under regulation 6(2)(d) of his belief relating to the calculation by virtue of which this regulation applies.

Repayments as a result of a recalculation

8.—(1) Where regulation 7 applies as regards a billing authority for a financial year, the Secretary of State shall repay to the billing 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 billing authority to the Secretary of State under paragraph 5(5) of Schedule 8 to the Act on relevant days preceding the adjustment day; 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 billing authority under regulation 7(2);

B is the total of the amounts directed by the Secretary of State to be paid by the billing authority on relevant days preceding the adjustment day; and

C is the provisional amount having effect as regards the billing authority immediately before the adjustment day.

(3) 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

9. Where regulation 7 applies as regards a billing 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 billing authority on or after the adjustment day shall be treated as being the amount calculated in accordance with the formula—

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

where

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

E is the amount recalculated (or last recalculated) as regards the billing authority under regulation 7(2), and

F is the provisional amount having effect as regards the billing authority immediately before the adjustment day.

Repayments by reference to the certified amount

10.—(1) This regulation applies where, at the time the Secretary of State makes the calculation required by sub-paragraph (12) of paragraph 5 of Schedule 8 to the Act, a payment has been made under sub-paragraph (9) or (10) of that paragraph in relation to the amount notified under sub-paragraph (6)(b) of that paragraph (“the notified amount”)(4).

(2) Where this regulation applies—

(a) if the certified amount exceeds the notified amount, the billing authority shall pay an amount equal to the difference to the Secretary of State within 14 days of the date on which the billing authority is notified by the Secretary of State of that amount; and

(b) if the certified amount is less than the notified amount, the Secretary of State shall pay an amount equal to the difference to the billing authority.

(3) In this regulation “certified amount” has the same meaning as in sub-paragraph (11) of paragraph 5 of Schedule 8 to the Act.

Revocation

11.—(1) Subject to paragraph (2) below, the 1989 Regulations, the Non-Domestic Rating Contributions (Wales) (Amendment) Regulations 1990(5), the Non-Domestic Rating Contributions (Wales) (Amendment) Regulations 1991(6), and the Non-Domestic Rating Contributions (Wales) (Amendment) Regulations 1992(7) are hereby revoked.

(2) The Regulations referred to in paragraph (1) above shall continue to have effect in relation to the calculation of a billing authority’s non-domestic rating contribution for a financial year beginning before 1st April 1993.

17th December 1992

David Hunt
Secretary of State for Wales

(4) Sub-paragraph (9) of paragraph 5 of Schedule 8 to the Act was amended, and sub-paragraphs (10) and (12) of paragraph 5 of that Schedule were inserted, by the Local Government Finance Act 1992, Schedule 10, paragraph 6.

(5) S.I. 1990/2499.

(6) S.I. 1991/2781.

(7) S.I. 1992/1584.

SCHEDULE 1

Regulation 3

RULES FOR THE CALCULATION OF NON-DOMESTIC RATING CONTRIBUTIONS

1.—(1) In relation to each billing authority there shall be calculated for a financial year the amount described in paragraphs 2 to 7 below.

(2) From the amount described in paragraph 2 there shall be deducted the amounts described in paragraphs 3 to 7, provided that a deduction shall be made of the amount described in paragraph 6 only if the billing authority has made proper arrangements for securing economy, efficiency and effectiveness in relation to the collection of non-domestic rates.

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

Gross amount due to the billing authority

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

$$\frac{D \times E}{F}$$

where

G is the total of the chargeable amounts payable to the billing authority under sections 43 and 45 of the Act(8) in respect of each relevant day and any day in a preceding year which have not been taken into account in a calculation for a preceding year,

H is the total of any such amounts which have been taken into account in a calculation for a preceding year but which—

- (a) would not have been so taken into account on the basis of the information before the person making the relevant calculation; and
have not been taken into account for the purposes of this item in a calculation for a preceding year.

(2) For the purposes of sub-paragraph (1) any determination under section 47 of the Act or reduction or remission under section 49 of the Act shall be ignored(9).

Deductions from gross amount

3.—(1) The amount which is the total of

- (a) 25 per cent. of the difference between the amount calculated in accordance with paragraph 2 of this Schedule and the amount which would be so calculated if, in respect of any relevant day or any day in a preceding year, any determination by the billing authority under section 47(1)(a) of the Act as regards a hereditament in relation to which section 47(2)(a) applies were taken into account;
- (b) 75 per cent. of the difference between the amount calculated in accordance with paragraph 2 of this Schedule and the amount which would be so calculated if, in respect of any relevant day or any day in a preceding year, any determination by the billing authority under section 47(1)(a) of the Act as regards a hereditament other than a hereditament in relation to which section 47(2)(a) applies were taken into account; and

(8) Section 43 was amended by the Local Government Finance Act 1992, Schedule 5, paragraph 60, and section 45 was amended by the Local Government and Housing Act 1989, Schedule 5, paragraph 23 and the Local Government Finance Act 1992, Schedule 13, paragraph 63.

(9) Sections 47 and 49 of the Act were amended by the Local Government and Housing Act 1989, Schedule 5, paragraphs 26 and 29 respectively and by the Local Government Finance Act 1992, Schedule 13, paragraphs 65 and 66 respectively.

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- (c) 75 per cent. of the difference between the amount calculated in accordance with paragraph 2 of this Schedule and the amount which would be so calculated if, in respect of any relevant day or any day in a preceding year, any reduction or remission by the billing authority under section 49 of the Act were taken into account;

less the amount calculated under sub-paragraph (2).

(2) The total of any reduction in a chargeable amount by virtue of a determination under section 47(1)(a) of the Act and any reduction or remission under section 49 of the Act which has been taken into account in a calculation for a preceding year but which—

- (a) on the basis of the information before the person making the relevant calculation, should not have been so taken into account; and
- (b) has not been taken into account for the purposes of this sub-paragraph in a calculation for a preceding year;

multiplied by the relevant percentage.

(3) In sub-paragraph (2), “the relevant percentage” means, in the case of a reduction in a chargeable amount by virtue of a determination under section 47(1)(a) of the Act as regards a hereditament in relation to which the condition in section 47(2)(a) applies, 25 per cent., and in the case of any other reduction or the remission of a chargeable amount, 75 per cent.

4.—(1) The amount (being provision as regards the costs of collection and recovery) calculated in accordance with the formula—

$$G - H$$

where—

A is the number of hereditaments shown in the billing authority’s local non-domestic rating list on 31st December in the immediately preceding year, and

B is the total of the rateable values shown in the billing authority’s local non-domestic rating list on 31st December in the immediately preceding year.

(2) For the purposes of sub-paragraph (1), where the financial year to which the relevant calculation relates is a year in which local non-domestic rating lists are compiled under section 41(1) of the Act⁽¹⁰⁾, the hereditaments shown in a billing 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 billing authority proposes to compile in that year and which he has sent to the billing authority under section 41(5) of the Act.

5. The amount calculated in accordance with the formula—

$$(A \times \pounds 35.40) + (B \times 0.083)$$

where

O is 75 per cent. of the total of any chargeable amounts—

- (a) which are payable to the billing authority under sections 43 and 45 of the Act in respect of a relevant day or any day in a preceding year;
- (b) in respect of which, in accordance with an agreement made under regulations made under paragraphs 1 and 4A of Schedule 9 to the Act, the billing authority agreed to take no steps to recover any payment, and
- (c) which have not been taken into account for the purposes of this item or paragraph 5A of Schedule 1 to the 1989 Regulations in a calculation for a preceding year;

⁽¹⁰⁾ Section 41(1) of the Act was amended by the Local Government Finance Act 1992, Schedule 13, paragraph 59.

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P is the total of any amounts which have been taken into account for the purposes of item O or paragraph 5A of Schedule 1 to the 1989 Regulations in a calculation for a preceding year but which—

- (a) would not have been so taken into account on the basis of the information before the person making the relevant calculation; and
- (b) have not been taken into account for the purposes of this item in a calculation for a preceding year;

Q is 75 per cent. of the total of any chargeable amounts—

- (a) which have been taken into account for the purposes of item O or paragraph 5A of Schedule 1 to the 1989 Regulations in a calculation for the year or a preceding year;
- (b) which have been paid to the billing authority under sections 43 and 45 of the Act or in respect of which the period for which the billing authority agreed to take no steps to recover payment specified in the relevant agreement has expired; and
- (c) which have not been taken into account for the purposes of this item or paragraph 12 of Schedule 1 to the 1989 Regulations in a calculation for a preceding year;

R is 75 per cent. of the total of any amounts of interest—

- (a) which are payable to the billing authority in accordance with agreements made under regulations made under paragraphs 1 and 4A of Schedule 9 to the Act in respect of amounts taken into account for the purposes of item Q above; and
- (b) which have not been taken into account for the purposes of this item in a calculation for a preceding year;

S is the total of any amounts which have been taken into account for the purposes of item Q or R or paragraph 12 of Schedule 1 to the 1989 Regulations in a calculation for a preceding year but which—

- (a) would not have been so taken into account on the basis of the information before the person making the relevant calculation; and
- (b) have not been taken into account for the purposes of this item in a calculation for a preceding year.

6.—(1) The total of any amounts which—

- (a) are payable to the billing authority under sections 43 and 45 of the Act in respect of a relevant day or a day in a preceding year, or are amounts of interest which are payable to the billing authority in accordance with agreements made under paragraphs 1 and 4A of Schedule 9 to the Act;
- (b) in the opinion of the billing authority are bad debts which should be written off or are doubtful debts for which provision should be made; and
- (c) have not been taken into account for the purposes of this paragraph or paragraph 7 of Schedule 1 to the 1989 Regulations in a calculation for a preceding year;

less the amount calculated under sub-paragraph (2).

(2) The total of any amounts which have been taken into account for the purposes of this paragraph or paragraph 7 of Schedule 1 to the 1989 Regulations in a calculation for a preceding year but which—

- (a) would not have been so taken into account on the basis of the information before the person making the relevant calculation; and
- (b) have not been taken into account for the purposes of this sub-paragraph in a calculation for a preceding year.

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7. The amount which is the total of—
- (a) the amounts of interest which have become payable by the billing authority in the financial year to which the relevant calculation relates or in a preceding year, in accordance with regulations made under section 55 of, or paragraph 2(2A) of Schedule 9 to, the Act⁽¹¹⁾ and which have not been taken into account by the billing authority for the purposes of this paragraph or paragraph 9 of Schedule 1 to the 1989 Regulations in a calculation for a preceding year; less
 - (b) any such amounts which have been taken into account by the billing authority in a calculation made for a preceding year but which—
 - (i) would not have been so taken into account on the basis of the information before the person making the relevant calculation; and
 - (ii) have not been taken into account for the purposes of this sub-paragraph in a calculation for a preceding year.
8. For the purposes of this Schedule, any reference to the relevant calculation shall be treated as a reference to the calculation of the non-domestic rating contribution which is being made under paragraph 5(2), (3) or (6) of Schedule 8 to the Act, and any reference to a calculation for a preceding year shall be treated as a reference to a calculation of a non-domestic rating contribution made for a preceding year under paragraph 5(6) of Schedule 8 to the Act.

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 to these Regulations are the assumptions prescribed in paragraph 2 below.

(2) The assumptions prescribed in relation to paragraphs 3, 5, 6 and 7 of Schedule 1 to these Regulations are the assumptions prescribed in paragraphs 3 to 9 below.

Assumptions as to gross amount

2.—(1) Subject to sub-paragraph (7), it shall be assumed that the hereditaments to be taken into account for the purposes of calculating the amounts payable to the billing authority under sections 43 and 45 of the Act in respect of each relevant day will be the hereditaments shown in the billing authority's local non-domestic rating list on 31st December in the immediately preceding year and any hereditaments to which sub-paragraph (2) applies.

(2) This sub-paragraph applies to any hereditaments which, by virtue of an order made under section 58(2) of the Local Government Act 1972⁽¹²⁾ on or before 15th January in the immediately preceding year, will be shown in the billing authority's local non-domestic rating list for 1st April

⁽¹¹⁾ Section 55 of the Act was amended by the Local Government and Housing Act 1989, Schedule 5, paragraph 30 and by the Local Government Finance Act 1992, Schedule 10, paragraph 1 and Schedule 13, paragraph 67. Paragraph 2(2A) of Schedule 9 to the Act was inserted by the Local Government and Housing Act 1989, Schedule 5, paragraph 44.

⁽¹²⁾ 1972 c. 70.

in the year, but are shown on 31st December in the immediately preceding year in another billing authority's local non-domestic rating list.

(3) It shall be assumed that the rateable value of the hereditaments described in sub-paragraphs (1) and (2) will on each relevant day be the rateable value shown for the hereditaments in a billing authority's local non-domestic rating list on 31st December in the immediately preceding year.

(4) Subject to sub-paragraph (7), where the year to which the calculation relates is a year in which the local non-domestic rating lists are compiled under section 41(1) of the Act, it shall be assumed that the hereditaments shown in a billing authority's local non-domestic rating list will be the hereditaments shown in the list which the valuation officer for the billing authority proposes to compile in that year and which he has sent to the billing authority under section 41(5) of the Act, and any hereditaments to which sub-paragraph (5) applies.

(5) This sub-paragraph applies to any hereditaments which, by virtue of an order made under section 58(2) of the Local Government Act 1972 on or before 15th January in the immediately preceding year, will be shown in the billing authority's local non-domestic rating list for 1st April in the year, but are shown in the list which the valuation officer for another billing authority proposes to compile in that year and which he has sent to that other billing authority under section 41(5) of the Act.

(6) It shall be assumed that the rateable value of the hereditaments described in sub-paragraphs (4) and (5) will be the rateable values shown in the list which the valuation officer for a billing authority proposes to compile in the year and which he has sent to the billing authority under section 41(5) of the Act.

(7) It shall be assumed that the following hereditaments will not be shown for any relevant day, namely, any hereditaments which, by virtue of an order made under section 58(2) of the Local Government Act 1972 on or before 15th January in the immediately preceding year, will not be shown in the billing authority's non-domestic rating list for 1st April of the year.

(8) 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.

(9) Where an apportionment of the rateable value of a hereditament under section 44A(13) of the Act is treated as applicable for the purposes of that section for 31st December in the immediately preceding year, it shall be assumed that the apportionment will be applicable for each relevant day.

(10) 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 on each relevant day will be the owner of the hereditament on 31st December in that year.

(11) It shall be assumed that—

(a) there are no chargeable amounts payable to the billing authority under sections 43 and 45 of the Act in respect of any day in a preceding year which have not been taken into account in a calculation made under paragraph 5(6) of Schedule 8 to the Act for a preceding year; and

(b) item H in paragraph 2 of Schedule 1 to these Regulations will be nil.

(12) It shall be assumed that the amount calculated for the billing authority in accordance with the assumptions prescribed in sub-paragraphs (1) to (11) is the total of—

(a) the amount so calculated; and

(b) any amount prescribed in Part II of this Schedule (area ceasing to be an enterprise zone)(14) in relation to that billing authority;

(13) Section 44A was inserted by the Local Government and Housing Act 1989, Schedule 5, paragraph 22.

(14) See Schedule 32 to the Local Government, Planning and Land Act 1980 (c. 65).

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multiplied by 0.94.

Assumptions as to deductions from gross amount

3. Where—

- (a) a decision has not been made by the billing authority under subsection (3) of section 47 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
- (b) a reduction or remission of rates has been granted by the billing authority as regards the hereditament and has effect for the immediately preceding year under section 47(1)(a) of the Act,

it shall be assumed for the purpose of calculating the amount described in paragraph 3(1)(a) of Schedule 1 to these Regulations 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) a decision has not been made by the billing authority under subsection (3) of section 47 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
- (b) a reduction or remission of rates has been granted by the billing authority as regards the hereditament and has effect for the immediately preceding year under section 47(1)(a) of the Act,

it shall be assumed for the purpose of calculating the amount described in paragraph 3(1)(b) of Schedule 1 to these Regulations 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 that the amount described in paragraph 3(1)(c) of Schedule 1 to these Regulations will be nil.

6. It shall be assumed that the amount described in paragraph 3(2) of Schedule 1 to these Regulations will be nil.

7. It shall be assumed that the amount described in paragraph 5 of Schedule 1 to these Regulations will be nil.

8.—(1) It shall be assumed that the amount described in paragraph 6 of Schedule 1 to these Regulations will be 1.6 per cent. of the amount described in sub-paragraph (2) below.

(2) The amount is the total of the chargeable amounts payable to the billing 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 deduction from that amount prescribed in paragraph 3 of Schedule 1 to these Regulations, calculated in accordance with the provisions of paragraphs 3 to 6 of this Schedule.

9. It shall be assumed that the amount described in paragraph 7 of Schedule 1 to these Regulations will be nil.

PART II

prescribed amounts in respect of enterprise zones

<i>Name of billing authority</i>	<i>Prescribed Amount</i>
Delyn	£600,000

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 billing authority's non-domestic rating contribution for the year.

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

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 references to relevant calculations shall be treated as references to the calculations made in accordance with this Schedule.

(3) The amount described in paragraph 4 of Schedule 1 to these Regulations shall be replaced by the amount calculated in accordance with the formula—

$$(O - P) - (Q + R - S)$$

where

T is the amount calculated in relation to the billing authority for the year in accordance with paragraph 4 of Schedule 1 to these Regulations;

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

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

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 billing authority's non-domestic rating contribution for the year.

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

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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 references to relevant calculations shall be treated as references to calculations made in accordance with this Schedule.

(3) The amounts described in paragraph 4 of Schedule 1 shall be replaced by the amount calculated in accordance with the formula—

$$\frac{T \times U}{V}$$

where

W is the amount calculated in relation to the billing authority for the year in accordance with paragraph 4 of Schedule 1 to these Regulations;

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

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

(4) 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.

(5) Where an enterprise zone has ceased to be designated as such during the year there shall be deducted from any amount prescribed in relation to that enterprise zone, in accordance with paragraph 2(12)(b) of Schedule 2, the total of the chargeable amounts which are payable to the billing authority under sections 43 and 45 of the Act—

(a) for any relevant days preceding the day on which the calculations in accordance with this Schedule are made; and

(b) in respect of any hereditament which has ceased to be exempt from non-domestic rating during the year and the entry of which on the non-domestic rating list has been notified to the billing authority.

SCHEDULE 4

Regulation 6

ADULT PUPULATION FIGURES

<i>Billing authority area</i>	<i>Prescribed Figure</i>
Aberconwy	43,200
Alyn and Deeside	57,000
Arfon	43,300
Blaenau Gwent	59,000
Brecknock	32,400
Cardiff	222,600
Carmarthen	43,900
Ceredigion	53,100
Colwyn	44,700

<i>Billing authority area</i>	<i>Prescribed Figure</i>
Cynon Valley	50,100
Delyn	52,200
Dinefwr	30,700
Dwyfor	21,700
Glyndŵr	33,000
Islwyn	51,200
Llanelli	58,900
Lliw Valley	48,600
Meirionnydd	26,000
Merthyr Tydfil	45,100
Monmouth	59,400
Montgomeryshire	41,400
Neath	51,300
Newport	102,800
Ogwr	102,500
Port Talbot	39,600
Preseli Pembrokeshire	54,700
Radnorshire	18,800
Rhondda	60,800
Rhuddlan	43,400
Rhymney Valley	77,800
South Pembrokeshire	32,500
Swansea	146,000
Taff Ely	74,800
Torfaen	69,300
Vale of Glamorgan	88,000
Wrexham Maelor	89,200
Ynys Môn	53,500

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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) billing authorities (in Wales, district councils) 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 for Welsh billing authorities.

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 billing authority under sections 43 and 45 of the Act. Provision is included in Schedule 1 for the deduction of prescribed percentages of relief granted by the billing authority under sections 47 and 49 of the Act, of an 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 of Schedule 3. These provisions will operate where the amounts expected to be received by the billing authority in respect of non-domestic rates have been substantially reduced during the financial year.

Regulations 7, 8 and 9 provide that where a provisional amount has been recalculated under regulations 5 and 6, repayments will be made to the billing authority and further amounts payable by the billing authority will be reduced.

Regulation 10 provides for further payments by the billing authority or repayments by the Secretary of State where the amount of the billing authority's non-domestic rating contribution certified under arrangements made by the Audit Commission for Local Authorities in England and Wales is different from the amount notified by the billing authority to the Secretary of State.

Regulation 11 revokes, subject to a savings provision, the Non-Domestic Rating Contributions (Wales) Regulations 1989, the Non-Domestic Rating Contributions (Wales) (Amendment) Regulations 1990, the Non-Domestic Rating Contributions (Wales) (Amendment) Regulations 1991, and the Non-Domestic Rating Contributions (Wales) (Amendment) Regulations 1992.