

## STATUTORY INSTRUMENTS

# 2013 No. 106

## The Non-Domestic Rating (Transitional Protection Payments) Regulations 2013

### Rules for calculation of deemed rating income

2.—(1) A billing authority's deemed rating income for a year is the amount calculated in accordance with the formula—

$$A - B$$

Where—

A is the total of the amount that would be credited to the billing authority's collection fund income and expenditure account in the year in accordance with proper practices in respect of non-domestic rates payable under sections 43 and 45 of the 1988 Act if no regulations under section 57A of the 1988 Act (transitional relief following compilation of local rating list) were in force for the relevant year or any earlier year;

B is the total of amounts that would be charged to the billing authority's collection fund income and expenditure account in the year in accordance with proper practices in respect of non-domestic rates payable under sections 43 and 45 of the 1988 Act if no regulations under section 57A of the 1988 Act were in force for the relevant year or any earlier years.

(2) For the purposes of paragraph (1) it shall be assumed that in relation to all relevant hereditaments and all days in the relevant year and all previous years—

- (a) the hereditament is wholly occupied;
- (b) the conditions prescribed for the purposes of section 43(4B) (small business rate relief) of the 1988 Act are fulfilled and the value of E in section 43(4A) of that Act <sup>M1</sup> is 1;
- (c) sections 43(6) (charities or registered community amateur sports clubs) and 43(6B) (rural settlements) <sup>M2</sup> of the 1988 Act <sup>M3</sup> do not apply;
- (d) a determination under section 47 (discretionary relief) or reduction or remission under section 49 of the 1988 Act (reduction or remission in the case of hardship) has not been made;

[<sup>F1</sup>(e) section 43(4I) (public lavatories relief) of the 1988 Act does not apply]

**F1** [Reg. 2\(2\)\(e\)](#) inserted (7.3.2023) by [The Non-Domestic Rating \(Rates Retention: Miscellaneous Amendments\) Regulations 2023 \(S.I. 2023/268\)](#), regs. 1(2), **2(2)**

### Marginal Citations

**M1** Section 43(4A) and (4B) were inserted into the 1988 Act by section 61(3) of the [Local Government Act 2003 \(c.26\)](#). Section 43(4B) was amended by section 70 of the [Localism Act 2011 \(c.20\)](#).

**M2** Section 43(6B) was inserted into the 1988 Act by paragraph 2(b) of Schedule 1 to the [Local Government and Rating Act 1997 \(c.29\)](#) and amended by section 3(2) of the [Rating \(Former](#)

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**Changes to legislation:** *The Non-Domestic Rating (Transitional Protection Payments) Regulations 2013, Section 2 is up to date with all changes known to be in force on or before 20 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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[Agricultural Premises and Rural Shops\) Act 2001 \(c.14\)](#) and section 63(2) of the Local Government Act 2003.

**M3** Section 43(6) of the 1988 Act was amended by section 64(1) of the Local Government Act 2003 and by paragraphs 206 and 207 of Schedule 1 to the [Corporation Tax Act 2010 \(c.4\)](#)

**Changes to legislation:**

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**Changes and effects yet to be applied to :**

- reg. 2(2) words inserted in earlier affecting provision S.I. 2023/1251, reg. 12(a) by [S.I. 2024/246 reg. 4\(3\)](#)
- reg. 2(2)(b)(c) substituted by [S.I. 2023/1251 reg. 12\(a\)](#)
- reg. 2(2)(e) omitted by [S.I. 2023/1251 reg. 12\(b\)](#)

**Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:**

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- reg. 2(3) words inserted in earlier affecting provision S.I. 2023/1251, reg. 12(a) by [S.I. 2024/246 reg. 4\(3\)](#)