
STATUTORY INSTRUMENTS

2013 No. 737

RATING AND VALUATION, ENGLAND

**The Non-Domestic Rating (Levy
and Safety Net) Regulations 2013**

Made - - - - 26th March 2013

Coming into force in accordance with regulation 1

The Secretary of State makes the following Regulations in exercise of the powers conferred by sections 143(1) and (2) of and paragraphs 22, 25, 28, 37(1) and (2) of Schedule 7B to the Local Government Finance Act 1988⁽¹⁾.

In accordance with section 143(9D)⁽²⁾ of that Act, a draft of this instrument was laid before Parliament and approved by a resolution of each House of Parliament.

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rating (Levy and Safety Net) Regulations 2013 and come into force on the day after the day on which they are made.

Interpretation

2.—(1) In these Regulations—

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

“authority” means a relevant authority other than a local policing body;

“billing authority” means a billing authority in England;

“baseline funding level” means the amount calculated with respect to an authority in accordance with regulation 5;

“business rates baseline” means the amount specified with respect to an authority by regulation 5 and Schedule 2;

“certified non-domestic rating income” has the same meaning as in the Non-Domestic Rating (Rates Retention) Regulations 2013⁽³⁾;

(1) 1988 c. 41. Schedule 7B was inserted into the Local Government Finance Act 1988 by section 1 of, and Schedule 1 to, the Local Government Finance Act 2012 (c.17).

(2) Section 143(9D) was inserted by section 1 of the Local Government Finance Act 2012.

(3) S.I. 2013/452.

“individual levy rate” means the figure determined in accordance with regulation 6 for an authority;

“preceding year” means the year preceding the relevant year;

“relevant year” means the financial year for which a calculation of a levy or safety net payment is being made;

“retained rates income” has the meaning given in regulation 4;

“safety net threshold” has the meaning given in regulation 6(3);

“small business non-domestic rating multiplier” in relation to a year means the small business non-domestic rating multiplier for the year determined under Part 1 of Schedule 7 to the 1988 Act(4).

(2) In these Regulations any reference to a billing authority’s collection fund income and expenditure account is a reference to a revenue account to which, in accordance with proper practices(5), are credited or charged, as the case may be, amounts in respect of the authority’s income and expenditure relating to sums paid or to be paid into, or payments met or to be met from, the authority’s collection fund.

Pools of authorities

3. A pool of authorities is to be treated as a relevant authority for the purpose of these Regulations.

Meaning of retained rates income for purposes of levy and safety net calculations

4.—(1) Where the authority is a billing authority, its retained rates income for a year is the amount calculated in accordance with paragraph 1 of Schedule 1.

(2) Where the authority is a major precepting authority its retained rates income for a year is the amount calculated in accordance with paragraph 2 of Schedule 1.

(3) Where the authority is a pool of authorities, its retained rates income for a year is the amount calculated in accordance with paragraph 3 of Schedule 1.

Business rates baseline and baseline funding level

5.—(1) The business rates baseline of an authority is the amount specified with respect to that authority in column B of the table in Schedule 2.

(2) The baseline funding level for an authority for the year commencing on 1st April 2013 is the amount specified with respect to that authority in column C of the table in Schedule 2.

(3) The baseline funding level for an authority for a year commencing on or after 1st April 2014 is the amount calculated in accordance with the formula—

$$A \times \frac{B_2}{B_1}$$

Where—

A is the baseline funding level for the year immediately preceding the relevant year;

B₂ is the small business non-domestic rating multiplier for the relevant year;

B₁ is the small business non-domestic rating multiplier for the preceding year.

(4) Relevant amendments are made to Schedule 7 by section 62 of the Local Government Act 2003.

(5) see section 21(2) of the Local Government Finance Act 2003 c.26

Individual levy rates and safety net thresholds

6.—(1) An authority’s individual levy rate is 0.5 or the figure calculated in accordance with the formula in paragraph (2), whichever is less.

(2) The formula is—

$$1 - \frac{C}{D}$$

Where—

C is the authority’s baseline funding level for the year commencing on 1st April 2013;

D is the authority’s business rates baseline.

(3) An authority’s safety net threshold for a year is 92.5 per cent of its baseline funding level for that year.

Safety net on account

7.—(1) An authority may request that the Secretary of State calculate whether a safety net payment is likely to be required to be made to the authority in respect of the relevant year.

(2) A request must be accompanied by the authority’s estimate of its retained rates income for the relevant year and must be made—

(a) for the year commencing on 1st April 2013 by 15th April 2013; and

(b) for a year commencing on or after 1st April 2014 by 31st January in the preceding year.

(3) Where the Secretary of State calculates that a safety net payment is likely to be required to be made the Secretary of State must notify the authority and make a payment on account to the authority of the amount that is the difference between the authority’s estimate of its retained rates income for the relevant year and its safety net threshold for that year.

8.—(1) A payment on account is to be made in 10 instalments such that—

(a) the first instalment is payable on the 30th April; and

(b) the subsequent instalments are payable on the 19th day of each of the following 9 months starting in May.

(2) The first and last instalments are each to be of 8 per cent of the amount payable, and each other instalment is to be 10.5 percent of the amount payable.

(3) Where an instalment falls to be paid on a Friday or a day that is not a working day, it shall instead be payable on the first working day that is not a Friday following that day.

(4) For the purpose of this regulation “working day” means any day other than a Saturday, a Sunday, Christmas Day, Good Friday or a day which is a bank holiday in England under the Banking and Financial Dealings Act 1971⁽⁶⁾.

Requirement to make a safety net payment

9.—(1) The Secretary of State must make a safety net payment to an authority in respect of a year where its retained rates income for the relevant year is less than its safety net threshold for that year.

(2) The amount of the payment is to be the difference between the authority’s retained rates income for the relevant year and its safety net threshold for that year.

(6) 1971 c.80.

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(3) Where a payment on account has been made in respect of the relevant year an amount equal to that payment must be deducted from the amount payable under this regulation.

(4) Where the payment on account exceeds the amount payable under this regulation, the authority must pay the difference between the two amounts to the Secretary of State.

Requirement to make levy payment

10.—(1) An authority must make a levy payment to the Secretary of State in respect of a year where the following conditions are met—

- (a) the authority’s individual levy rate is a positive number greater than zero; and
- (b) the authority’s retained rates income for the relevant year is greater than its baseline funding level for that year.

(2) The amount of the levy payment is to be the amount calculated in accordance with the formula—

$$E(F - G)$$

Where—

- E is the authority’s individual levy rate;
- F is the authority’s retained rates income for the relevant year;
- G is the authority’s baseline funding level for the relevant year.

Signed by authority of the Secretary of State for Communities and Local Government

Brandon Lewis
Parliamentary Under Secretary of State
Department for Communities and Local
Government

26th March 2013

SCHEDULE 1

Regulation 4

Calculation of retained rates income

Calculation for billing authorities

1.—(1) The retained rates income of an authority that is a billing authority is the amount calculated in accordance with the formula—

$$KL + (N - M - O) + (P - Q)$$

Where—

K is —

- (i) 50% where the billing authority is a county council, or is a district council in an area for which there is no county council, and the authority is a fire and rescue authority;
- (ii) 49% where the billing authority is a county council, or is a district council in an area for which there is no county council, and the authority is not a fire and rescue authority;
- (iii) 40% where the billing authority is a district council in an area for which there is a county council; and
- (iv) 30% where the billing authority is a London borough council or the Common Council of the City of London;

L is the authority's certified non-domestic rating income for the relevant year;

M is the amount calculated in accordance with sub-paragraph (2);

N is the amount calculated in accordance with sub-paragraph (3);

O is the amount calculated in accordance with sub-paragraph (4);

P is the amount paid to the authority by the Secretary of State for the relevant year in accordance with Part 5 of Schedule 7B to the 1988 Act (principal payments in connection with local retention of non-domestic rates); and

Q is the amount paid by the authority to the Secretary of State for the relevant year in accordance with Part 5 of Schedule 7B to the 1988 Act.

(2) The amount calculated in accordance with this sub-paragraph is the amount which is the total of—

- (a) the amounts credited to the billing authority's collection fund income and expenditure account in the relevant year in accordance with proper practices in respect of non-domestic rates payable under sections 43 and 45 of the 1988 Act; less
- (b) the amounts charged to the billing authority's collection fund income and expenditure account in the relevant year in accordance with proper practices in respect of non-domestic rates payable under sections 43 and 45 of the 1988 Act.

(3) The amount calculated in accordance with this sub-paragraph is the amount that would have been calculated in accordance with sub-paragraph (2) if, in respect of any day in the relevant year or any day in a preceding year, any determination under section 47 or reduction or remission under section 49 of the 1988 Act had not been made.

(4) The amount calculated in accordance with this sub-paragraph is the amount which is the total of—

- (a) the difference between the amount calculated in accordance with sub-paragraph (3) and the amount which would be so calculated if a determination under section 47 of the 1988 Act where one or more of the following applies in relation to the hereditament to which the determination relates were taken into account—

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- (i) the ratepayer is a charity or trustees for a charity, and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities); or
- (ii) the ratepayer is a registered club for the purposes of Chapter 9 of Part 13 of the Corporation Tax Act 2010⁽⁷⁾ (community amateur sports clubs) and the hereditament is not an excepted hereditament and is wholly or mainly used—
 - (aa) for the purposes of that club; or
 - (bb) for the purposes of that club and of other such registered clubs;
- (b) the difference between the amount calculated in accordance with sub-paragraph (3) and the amount which would be so calculated if a determination under section 47 of the 1988 Act where one or more of the following applies in relation to the hereditament to which the determination relates were taken in to account—
 - (i) the hereditament is not an excepted hereditament, and all or part of it is occupied for the purposes of one or more institutions or other organisations none of which is established or conducted for profit and each of whose main objects are charitable or are otherwise philanthropic or religious or concerned with education, social welfare, science, literature or the fine arts;
 - (ii) the hereditament is not an excepted hereditament, it is wholly or mainly used for purposes of recreation, and all or part of it is occupied for the purposes of a club, society or other organisation not established or conducted for profit;
 - (iii) the hereditament meets the following conditions—
 - (aa) that the hereditament is within a settlement identified in the billing authority’s rural settlement list for the relevant year; and
 - (bb) that the rateable value of the hereditament shown in the local non-domestic rating list at the beginning of the relevant year is not more than £16,500;
 - (c) the difference between the amount calculated in accordance with sub-paragraph (3) and the amount which would be so calculated if, in respect of any day in the relevant year or any day in a preceding year, any reduction or remission by the authority under section 49 of the Act were taken into account; and
 - (d) the amount of any relief granted under section 47 of the 1988 Act that is qualifying relief for the purposes of regulation 4(1) of the Non-Domestic Rating (Rates Retention) Regulations 2013 (deductions from central share payments).
- (5) For the purposes of this paragraph “excepted hereditament” has the meaning given by section 47(9) of the 1988 Act.

Calculation for major precepting authorities

2. The retained rates income of an authority that is a major precepting authority is the amount calculated in accordance with the formula—

$$RS + (P - Q)$$

Where—

R is the sum of the certified non-domestic rating income of all billing authorities required to make payments to the major precepting authority for the relevant year under Part 4 of Schedule 7B to the 1988 Act (payments by billing authorities to major precepting authorities);

S is—

(7) 2010 c.4.

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- (i) 10% where the relevant authority is a county council which is a fire and rescue authority;
- (ii) 9% where the relevant authority is a county council which is not a fire and rescue authority;
- (iii) 20% where the relevant authority is the Greater London Authority;
- (iv) 1% where the relevant authority is a fire and rescue authority not falling within paragraph (a);

P is the amount paid to the authority by the Secretary of State for the relevant year in accordance with Part 5 of Schedule 7B to the Act (principal payments in connection with local retention of non-domestic rates); and

Q is the amount paid by the authority to the Secretary of State for the year in accordance with Part 5 of Schedule 7B to the Act.

Calculation for pools

3. The retained rates income of a relevant authority that is a pool of authorities is the sum of the retained rates income of all the authorities in the pool.

SCHEDULE 2

Regulation 5

Table of authorities, business rates baselines and baseline funding levels

<i>Column A</i>	<i>Column B</i>	<i>Column C</i>
<i>Authority</i>	<i>Business Rates Baseline</i> <i>(£)</i>	<i>Baseline funding level for year commencing 1 April 2013</i> <i>(£)</i>
Greater London Authority	1,285,820,938	943,506,964
The council for the local government area of—		
Adur	6,510,270	1,543,757
Allerdale	9,829,432	3,193,477
Amber Valley	11,526,953	2,814,984
Arun	11,625,246	3,204,911
Ashfield	12,319,221	3,394,062
Ashford	17,427,456	2,513,850
Aylesbury Vale	18,901,168	3,479,457
Babergh	8,804,788	1,868,332
Barking and Dagenham	16,714,828	50,404,787
Barnet	33,871,498	51,306,341
Barnsley	24,293,596	49,737,196

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<i>Column A</i>	<i>Column B</i>	<i>Column C</i>
<i>Authority</i>	<i>Business Rates Baseline</i> (£)	<i>Baseline funding level for year commencing 1 April 2013</i> (£)
Barrow-in-Furness	8,778,716	2,733,859
Basildon	29,961,460	4,980,714
Basingstoke and Deane	28,597,042	2,666,334
Bassetlaw	18,253,756	3,543,459
Bath & North East Somerset	30,162,501	20,694,054
Bedford	30,109,517	28,076,379
Bexley	18,177,578	32,018,458
Birmingham	191,637,680	312,928,663
Blaby	15,229,057	1,948,301
Blackburn with Darwen	21,770,194	38,932,306
Blackpool	23,755,738	42,199,942
Bolsover	7,924,732	2,556,465
Bolton	41,088,637	59,542,033
Boston	7,298,938	2,361,279
Bournemouth	31,862,230	27,611,378
Bracknell Forest	25,473,239	14,704,079
Bradford	67,206,292	121,653,223
Braintree	15,468,137	3,046,126
Breckland	11,064,448	3,458,881
Brent	30,623,363	77,155,791
Brentwood	11,607,920	1,449,486
Brighton & Hove	50,078,969	51,659,578
Bristol	98,736,246	89,104,384
Broadland	11,098,923	2,512,034
Bromley	24,032,888	33,609,741
Bromsgrove	10,364,952	1,525,430
Broxbourne	15,281,144	2,056,524
Broxtowe	9,417,550	2,531,189
Buckinghamshire	14,644,061	38,880,798

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<i>Column A</i>	<i>Column B</i>	<i>Column C</i>
	<i>Business Rates Baseline</i>	<i>Baseline funding level for year commencing 1 April 2013</i>
<i>Authority</i>	<i>(£)</i>	<i>(£)</i>
Burnley	10,572,799	3,725,395
Bury	24,153,729	31,456,839
Calderdale	27,689,842	36,890,168
Cambridge	36,017,399	3,731,759
Cambridgeshire	22,423,434	57,125,982
Camden	142,544,849	79,921,230
Cannock Chase	12,797,716	2,660,599
Canterbury	19,948,655	4,094,793
Carlisle	15,855,640	2,913,559
Castle Point	5,818,563	1,977,127
Central Bedfordshire	37,100,686	28,105,893
Charnwood	17,215,447	3,750,088
Chelmsford	29,996,621	2,977,293
Cheltenham	20,850,877	2,482,240
Cherwell	26,191,186	3,336,078
Cheshire East	64,926,165	37,159,120
Cheshire West & Chester	70,909,037	46,258,676
Chesterfield	13,581,959	2,947,054
Chichester	16,694,642	1,967,227
Chiltern	7,907,679	1,304,439
Chorley	10,068,795	2,569,254
Christchurch	6,911,756	869,628
City of London	214,899,296	14,565,989
Colchester	22,984,520	3,779,919
Copeland	15,890,902	2,203,040
Corby	11,942,746	1,847,219
Cornwall	77,885,886	97,960,042
Cotswold	11,481,432	1,640,867
Coventry	55,281,023	70,640,689

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<i>Column A</i>	<i>Column B</i>	<i>Column C</i>
	<i>Business Rates Baseline</i>	<i>Baseline funding level for year commencing 1 April 2013</i>
<i>Authority</i>	<i>(£)</i>	<i>(£)</i>
Craven	6,906,620	1,297,739
Crawley	43,288,696	3,182,403
Croydon	32,962,149	64,683,864
Cumbria	18,391,885	77,617,216
Dacorum	23,720,388	2,635,721
Darlington	16,181,226	20,011,051
Dartford	31,490,643	2,372,574
Daventry	14,088,965	1,850,130
Derby	37,757,126	50,423,689
Derbyshire	16,078,053	98,605,427
Derbyshire Dales	6,718,917	1,463,345
Devon	20,842,327	89,674,088
Doncaster	40,752,075	66,712,659
Dorset	10,253,776	35,028,899
Dover	13,359,156	3,236,643
Dudley	45,567,967	60,169,511
Durham	52,985,367	111,208,226
Ealing	39,190,144	67,357,685
East Cambridgeshire	6,719,704	2,154,347
East Devon	12,281,141	2,330,125
East Dorset	8,317,267	1,206,625
East Hampshire	11,049,976	1,656,071
East Hertfordshire	17,244,597	2,376,601
East Lindsey	12,308,904	5,373,440
East Northamptonshire	7,733,536	2,105,267
East Riding of Yorkshire	40,885,194	46,500,139
East Staffordshire	20,773,826	2,794,861
East Sussex	10,877,712	65,575,071
Eastbourne	12,854,185	3,190,491

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<i>Column A</i>	<i>Column B</i>	<i>Column C</i>
	<i>Business Rates Baseline</i>	<i>Baseline funding level for year commencing 1 April 2013</i>
<i>Authority</i>	<i>(£)</i>	<i>(£)</i>
Eastleigh	21,808,922	2,257,002
Eden	7,672,792	1,498,756
Elmbridge	20,094,882	2,033,997
Enfield	30,834,220	64,788,592
Epping Forest	12,755,334	2,909,272
Epsom and Ewell	9,123,208	1,240,245
Erewash	9,227,264	2,903,898
Essex	41,093,664	154,306,620
Exeter	28,990,125	3,607,931
Fareham	16,265,235	1,684,805
Fenland	9,333,035	3,233,902
Forest Heath	8,454,979	1,750,751
Forest of Dean	4,527,110	2,264,481
Fylde	9,562,718	1,690,670
Gateshead	41,578,811	51,077,868
Gedling	7,964,132	2,687,533
Gloucester	19,121,153	3,236,212
Gloucestershire	19,693,906	66,190,735
Gosport	5,548,998	2,188,268
Gravesham	8,749,182	2,590,013
Great Yarmouth	11,687,537	3,355,158
Greenwich	17,818,810	72,932,673
Guildford	29,565,829	2,558,316
Hackney	25,267,486	96,999,527
Halton	24,369,980	31,539,720
Hambleton	10,352,561	1,823,713
Hammersmith and Fulham	56,863,185	54,036,313
Hampshire	41,841,370	105,051,752
Harborough	13,014,009	1,546,746

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<i>Authority</i>	<i>Business Rates Baseline</i> (£)	<i>Baseline funding level for year commencing 1 April 2013</i> (£)
Haringey	18,914,782	71,624,506
Harlow	17,852,886	2,723,997
Harrogate	23,409,298	3,269,434
Harrow	14,506,174	34,659,897
Hart	11,377,682	1,207,339
Hartlepool	17,720,928	24,889,234
Hastings	8,463,160	3,336,670
Havant	12,321,159	2,924,607
Havering	21,156,976	30,189,045
Herefordshire	21,955,919	28,514,537
Hertfordshire	47,068,141	108,379,084
Hertsmere	16,903,965	2,378,568
High Peak	8,987,497	2,068,398
Hillingdon	99,278,985	41,251,719
Hinckley and Bosworth	10,901,238	2,270,251
Horsham	15,225,457	1,792,713
Hounslow	42,561,812	43,068,747
Huntingdonshire	22,128,524	4,004,146
Hyndburn	7,978,618	3,145,527
Ipswich	21,061,346	3,806,408
Isle of Wight	16,645,123	28,627,393
Isles of Scilly	852,280	1,331,699
Islington	54,860,590	74,476,375
Kensington and Chelsea	80,458,942	46,063,747
Kent	45,815,825	164,144,666
Kettering	10,856,696	2,205,222
King's Lynn and West Norfolk	16,079,616	4,797,047
Kingston upon Hull	41,313,951	71,268,290
Kingston upon Thames	23,564,602	19,275,630

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<i>Authority</i>	<i>Business Rates Baseline</i> (£)	<i>Baseline funding level for year commencing 1 April 2013</i> (£)
Kirklees	51,771,574	72,226,764
Knowsley	19,331,596	54,500,744
Lambeth	34,512,248	97,428,963
Lancashire	31,820,199	165,525,692
Lancaster	24,033,380	5,011,544
Leeds	170,049,780	138,405,785
Leicester	46,310,310	88,517,197
Leicestershire	18,979,979	54,052,687
Lewes	9,022,243	1,959,328
Lewisham	14,809,713	83,124,407
Lichfield	12,606,321	1,849,161
Lincoln	15,680,126	3,332,014
Lincolnshire	18,693,949	97,373,098
Liverpool	92,208,014	154,368,238
Luton	32,225,710	42,574,009
Maidstone	21,608,085	2,847,735
Maldon	5,012,807	1,338,755
Malvern Hills	6,225,256	1,597,240
Manchester	148,938,122	156,168,393
Mansfield	10,396,439	3,260,236
Medway	41,706,028	42,119,148
Melton	4,967,082	1,159,797
Mendip	12,125,123	2,539,006
Merton	23,867,753	31,414,734
Mid Devon	5,843,655	1,933,308
Mid Suffolk	8,301,220	1,986,703
Mid Sussex	16,180,984	1,871,455
Middlesbrough	19,381,548	40,200,538
Milton Keynes	67,239,768	40,596,143

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<i>Column A</i>	<i>Column B</i>	<i>Column C</i>
	<i>Business Rates Baseline</i>	<i>Baseline funding level for year commencing 1 April 2013</i>
<i>Authority</i>	<i>(£)</i>	<i>(£)</i>
Mole Valley	13,944,499	1,123,613
New Forest	24,857,300	3,492,063
Newark and Sherwood	13,269,375	3,212,812
Newcastle upon Tyne	71,166,202	78,964,890
Newcastle-under-Lyme	12,414,950	3,263,726
Newham	29,435,489	97,378,888
Norfolk	24,994,701	135,421,739
North Devon	12,497,174	2,612,666
North Dorset	5,620,027	1,449,561
North East Derbyshire	5,318,090	2,447,708
North East Lincolnshire	31,308,416	34,708,968
North Hertfordshire	14,647,134	2,381,348
North Kesteven	8,655,802	2,720,096
North Lincolnshire	38,429,571	28,977,665
North Norfolk	9,313,236	2,817,506
North Somerset	27,458,089	27,765,161
North Tyneside	27,234,229	42,195,265
North Warwickshire	15,662,148	1,678,728
North West Leicestershire	18,301,114	2,099,762
North Yorkshire	18,165,133	59,155,988
Northampton	37,467,795	5,968,059
Northamptonshire	25,068,772	80,385,044
Northumberland	37,238,477	60,202,640
Norwich	30,144,312	5,229,784
Nottingham	58,085,160	84,369,505
Nottinghamshire	18,500,917	95,132,076
Nuneaton and Bedworth	12,673,211	3,225,030
Oadby and Wigston	4,727,514	1,347,305
Oldham	27,738,996	56,601,460

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<i>Column A</i>	<i>Column B</i>	<i>Column C</i>
<i>Authority</i>	<i>Business Rates Baseline</i> (£)	<i>Baseline funding level for year commencing 1 April 2013</i> (£)
Oxford	31,918,237	5,468,484
Oxfordshire	27,165,317	62,859,500
Pendle	7,464,444	3,556,700
Peterborough	43,130,361	36,700,265
Plymouth	42,141,744	50,960,369
Poole	29,140,562	15,157,353
Portsmouth	38,088,827	42,387,146
Preston	25,787,420	4,856,765
Purbeck	6,789,144	1,009,625
Reading	48,165,701	26,814,651
Redbridge	16,423,093	46,684,337
Redcar and Cleveland	23,346,003	31,497,707
Redditch	13,859,665	1,927,460
Reigate and Banstead	18,752,279	2,083,987
Ribble Valley	5,346,419	1,183,176
Richmond upon Thames	23,340,428	19,720,137
Richmondshire	4,905,490	1,314,091
Rochdale	28,970,696	53,601,018
Rochford	6,180,012	1,518,118
Rossendale	5,059,544	1,904,027
Rother	6,464,342	2,075,116
Rotherham	34,304,418	56,083,929
Rugby	15,253,038	2,109,146
Runnymede	16,841,687	1,619,190
Rushcliffe	10,605,824	2,082,907
Rushmoor	16,689,111	2,079,948
Rutland	4,651,497	3,891,340
Ryedale	6,370,112	1,431,486
Salford	38,959,160	63,450,622

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<i>Column A</i>	<i>Column B</i>	<i>Column C</i>
	<i>Business Rates Baseline</i>	<i>Baseline funding level for year commencing 1 April 2013</i>
<i>Authority</i>	<i>(£)</i>	<i>(£)</i>
Sandwell	45,940,267	88,896,764
Scarborough	12,496,321	3,744,241
Sedgemoor	13,263,040	3,103,725
Sefton	33,378,261	56,730,215
Selby	16,293,521	2,147,912
Sevenoaks	13,571,084	2,012,952
Sheffield	98,671,639	126,471,812
Shepway	9,373,544	3,260,696
Shropshire	34,962,587	44,622,499
Slough	44,166,936	26,453,395
Solihull	51,433,206	26,393,841
Somerset	13,853,465	59,667,797
South Bucks	11,477,277	965,909
South Cambridgeshire	25,461,045	2,312,516
South Derbyshire	8,172,603	2,204,755
South Gloucestershire	62,559,550	32,904,471
South Hams	12,518,976	1,684,581
South Holland	9,366,496	2,922,783
South Kesteven	15,491,808	3,205,405
South Lakeland	15,540,058	1,964,817
South Norfolk	10,590,735	2,726,843
South Northamptonshire	7,752,975	1,647,416
South Oxfordshire	16,595,739	2,275,592
South Ribble	13,461,179	2,049,820
South Somerset	16,629,676	3,203,630
South Staffordshire	7,655,119	2,051,036
South Tyneside	14,331,380	43,208,008
Southampton	46,808,110	48,356,899
Southend-on-Sea	21,738,332	30,832,741

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	<i>Business Rates Baseline</i>	<i>Baseline funding level for year commencing 1 April 2013</i>
<i>Authority</i>	<i>(£)</i>	<i>(£)</i>
Southwark	57,942,930	101,221,408
Spelthorne	15,253,526	1,685,030
St Albans	24,836,534	2,205,850
St Edmundsbury	17,520,367	2,201,119
St Helens	23,055,780	40,377,512
Stafford	16,302,244	2,467,371
Staffordshire	22,855,361	88,399,746
Staffordshire Moorlands	6,830,005	2,290,910
Stevenage	17,876,437	2,247,242
Stockport	43,491,307	41,858,322
Stockton-on-Tees	37,057,317	34,655,184
Stoke-on-Trent	39,206,259	63,656,161
Stratford-on-Avon	20,054,031	2,158,112
Stroud	9,509,410	2,157,896
Suffolk	23,322,367	89,721,260
Suffolk Coastal	18,855,029	2,516,712
Sunderland	40,414,572	75,014,173
Surrey	43,862,681	100,568,413
Surrey Heath	13,100,472	1,370,115
Sutton	14,992,995	31,813,583
Swale	14,834,548	3,747,947
Swindon	49,425,145	28,208,503
Tameside	26,231,482	49,181,172
Tamworth	12,199,200	2,042,882
Tandridge	8,053,117	1,274,699
Taunton Deane	15,579,952	2,365,778
Teignbridge	11,974,506	2,964,765
Telford and the Wrekin	31,806,286	33,843,042
Tendring	9,510,360	4,419,396

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	<i>Business Rates Baseline</i>	<i>Baseline funding level for year commencing 1 April 2013</i>
<i>Authority</i>	<i>(£)</i>	<i>(£)</i>
Test Valley	17,790,125	2,080,249
Tewkesbury	13,285,642	1,612,841
Thanet	12,649,136	4,414,968
Three Rivers	10,063,930	1,742,625
Thurrock	51,790,111	29,009,172
Tonbridge and Malling	21,405,361	2,010,774
Torbay	18,029,517	28,426,889
Torridge	4,205,800	2,079,600
Tower Hamlets	93,195,698	97,423,703
Trafford	74,300,537	31,814,301
Tunbridge Wells	19,209,037	2,074,486
Uttlesford	15,489,885	1,356,046
Vale of White Horse	22,167,540	2,070,435
Wakefield	56,355,550	63,015,823
Walsall	33,408,538	65,310,697
Waltham Forest	17,175,811	61,287,254
Wandsworth	30,184,096	64,567,444
Warrington	49,957,914	27,369,569
Warwick	25,038,951	3,011,130
Warwickshire	22,170,345	55,993,251
Watford	26,149,210	2,480,214
Waveney	10,291,739	3,532,835
Waverley	13,867,392	1,749,478
Wealden	11,541,457	2,579,584
Wellingborough	10,432,374	2,114,476
Welwyn Hatfield	21,549,225	2,542,930
West Berkshire	37,350,222	15,812,608
West Devon	4,321,187	1,439,628
West Dorset	11,510,272	2,554,047

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	<i>Business Rates Baseline</i>	<i>Baseline funding level for year commencing 1 April 2013</i>
<i>Authority</i>	<i>(£)</i>	<i>(£)</i>
West Lancashire	12,091,194	2,895,699
West Lindsey	5,973,720	2,640,577
West Oxfordshire	11,788,567	1,874,772
West Somerset	3,973,165	1,050,663
West Sussex	30,374,656	69,237,512
Westminster	523,209,998	78,956,606
Weymouth and Portland	6,423,871	1,781,427
Wigan	36,886,327	61,669,220
Wiltshire	68,047,627	50,571,487
Winchester	19,656,096	1,948,131
Windsor and Maidenhead	36,366,625	11,118,665
Wirral	31,423,627	71,162,276
Woking	16,853,831	1,864,775
Wokingham	25,495,894	12,336,198
Wolverhampton	35,049,495	69,602,263
Worcester	15,447,516	2,284,574
Worcestershire	16,247,484	55,462,542
Worthing	11,973,328	2,352,171
Wychavon	15,248,163	2,316,967
Wycombe	26,798,592	2,923,205
Wyre	9,996,596	2,978,279
Wyre Forest	11,065,486	2,483,784
York	45,101,766	23,198,046
The fire and rescue authority for the area of—		
Avon	4,467,681	9,528,484
Bedfordshire	2,029,304	5,190,806
Berkshire	4,428,951	6,226,195
Buckinghamshire	2,999,358	4,495,113
Cambridgeshire	3,371,704	5,342,428

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<i>Authority</i>	<i>(£)</i>	<i>(£)</i>
Cheshire	4,289,043	8,272,071
Cleveland	1,989,914	8,181,190
Derbyshire	2,557,004	7,847,551
Devon and Somerset	5,083,073	13,916,130
Dorset	2,384,263	4,998,557
Durham	1,411,563	6,222,511
East Sussex	2,230,654	6,782,148
Essex	6,066,543	14,430,913
Greater Manchester	10,015,490	27,986,638
Hampshire	6,381,632	12,725,597
Hereford & Worcester	2,253,356	4,968,681
Humberside	3,100,758	11,167,759
Kent	5,941,791	13,019,137
Lancashire	4,464,678	13,699,122
Leicestershire	3,148,923	7,868,908
Merseyside	4,069,332	17,590,490
North Yorkshire	2,938,792	5,376,661
Nottinghamshire	3,241,069	9,475,256
Shropshire	1,362,630	3,425,726
South Yorkshire	4,041,260	13,692,932
Staffordshire	3,339,612	8,402,811
Tyne and Wear	3,973,984	13,580,075
West Midlands	9,353,432	29,467,716
West Yorkshire	7,613,735	21,608,871
Wiltshire	2,397,404	4,133,774
The pool of authorities designated as—		
Greater Birmingham & Solihull Pool	325,672,565	352,122,857
Coventry & Warwickshire Pool	166,132,747	138,816,086
County of Devon Pool	173,646,151	187,713,950

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<i>Authority</i>	<i>Business Rates Baseline</i> (£)	<i>Baseline funding level for year commencing 1 April 2013</i> (£)
Gloucestershire Pool	98,469,529	79,585,272
Leeds Pool	441,584,102	458,659,243
Leicester & Leicestershire Pool	152,794,673	164,561,042
Lincolnshire Pool	36,716,248	103,015,977
Norfolk County Council & Broadland Pool	36,093,624	137,933,773
Northamptonshire Pool	117,590,883	96,475,417
Nottinghamshire Pool	100,727,214	115,844,274
Staffordshire & Stoke-on-Trent Pool	108,603,550	170,531,761
Suffolk Pool	116,611,835	107,384,120
Worcestershire Pool	64,233,905	64,145,107

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are part of the system of local retention of non-domestic rates, established by Schedule 7B to the Local Government Finance Act 1988 (“the 1988 Act”). They make provision for calculating whether the Secretary of State is required to make a safety net payment to an authority and the amount of such a payments. They also provide for calculating whether an authority is required to make a levy payment to the Secretary of State for a year and if so the amount of that payment. For the purposes of these Regulations a pool of authorities is treated as a single authority.

Regulation 4 and Schedule 1 provide for the calculations of each authority’s “retained rates income”. This is broadly the income that the authority has received from non-domestic rates, plus or minus any top up payment received or tariff payment made under Part 5 of Schedule 7B to the Act. For billing authorities an adjustment is made for certain discretionary relief, reductions and remissions, so that their decision to grant such relief does not influence the amount of safety net or levy.

Regulation 5 and Schedule 2 define “business rates baseline” and “baseline funding level” for the calculation of the levy and safety net payments. An authority’s business rates baseline is fixed, whilst its baseline funding level is adjusted annually in line with the change to the small business non-domestic rating multiplier.

Regulation 6 defines the individual levy rate for authorities (this is capped at 0.5 - that is, a levy of 50 pence in the pound) and the safety net threshold.

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Regulation 7 provides for safety net payments on account. An authority can request such a payment if it is likely its retained rates income for the year will be below its safety net threshold.

Regulation 8 sets out the circumstances in which a safety net payment is required, and how the amount of that payment is calculated.

Regulation 9 sets out the circumstances in which a levy payment is required, and how the amount of that payment is to be calculated.

No separate impact assessment has been prepared for these Regulations, but the impact assessment prepared for the Local Government Finance Act 2012 is relevant:

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/8470/2054063.pdf