
STATUTORY INSTRUMENTS

2016 No. 1268

The Non-Domestic Rating (Rates Retention) (Amendment) Regulations 2016

Insertion of regulations 11A and 11B

8. After regulation 11, insert—

“Special provision for end of year payments in respect of relevant year beginning on 1st April 2015

11A.—(1) This regulation applies in relation to the relevant year beginning on 1st April 2015 to a billing authority to which Schedule 2A or 2B applies.

(2) Where an amount is certified under regulation 9A as the amount specified by paragraph 2(1) of Schedule 2A for that year (“the certified amount”)—

- (a) the Secretary of State must pay to the billing authority an amount equal to the certified amount; and
- (b) the billing authority must transfer from its collection fund to its general fund an amount equal to the certified amount.

(3) Where an amount is certified under regulation 9A as the amount specified by paragraph 2 of Schedule 2B for that year (“the certified amount”)—

- (a) the Secretary of State must pay to the billing authority an amount equal to the certified amount; and
- (b) the billing authority must transfer from its collection fund to its general fund an amount equal to the certified amount.

(4) An amount paid to an authority under this regulation is to be recognised by that authority in accordance with proper practices⁽¹⁾ in a revenue account for that year.

Special provision for end of year payments in respect of relevant year beginning on 1st April 2016

11B.—(1) This regulation applies in relation to the relevant year beginning on 1st April 2016 to a billing authority to which Schedule 2A or 2B applies.

(2) Where an amount is certified under regulation 9 as the amount specified by paragraph 2(1) of Schedule 2A for that year (“the certified amount”)—

- (a) the Secretary of State must pay to the billing authority an amount equal to the certified amount; and
- (b) the billing authority must transfer from its collection fund to its general fund an amount equal to the certified amount.

(3) Where an amount is certified under regulation 9 as the amount specified by paragraph 2 of Schedule 2B for that year (“the certified amount”)—

(1) See section 21(2) of the Local Government Act 2003 (c. 26) for the meaning of “proper practices”.

Status: This is the original version (as it was originally made).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

- (a) the Secretary of State must pay to the billing authority an amount equal to the certified amount; and
 - (b) the billing authority must transfer from its collection fund to its general fund an amount equal to the certified amount.
- (4) An amount paid to an authority under this regulation is to be recognised by that authority in accordance with proper practices in a revenue account for that year.”.