

SCHEDULE

Regulation 10

“SCHEDULE 2A

Regulations 4(1),9(1), 9A, 11(2A), 11A
and 11B

Special provision for deduction from the central share payment

Application and interpretation

1.—(1) This Schedule applies to the billing authorities listed in column 1 of the table set out below in relation to a relevant year beginning on or after 1st April 2015.

(2) In this Schedule—

“allowance for non-collection” means an allowance made by a billing authority in its principal financial statements for a relevant year, in accordance with proper practices, to recognise amounts of non-domestic rates which the billing authority estimates will not be collected;

“alteration to a local list” means an alteration to a local non-domestic rating list made in accordance with regulations under section 55 of the 1988 Act;

“Collection Regulations” means the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989(1);

“growth baseline amount”, in relation to a billing authority, means the figure specified in column 2 of the table set out below in relation to that authority;

“relevant provision” means a provision made by a billing authority in its principal financial statements for a relevant year which, in accordance with proper practices, reflects amounts to be credited to ratepayers following changes to a ratepayer’s liability for non-domestic rates;

“transitional protection payment” means a payment under regulations under paragraph 33(1) of Schedule 7B to the 1988 Act.

<i>Billing authority</i>	<i>Growth baseline amount</i>
<i>Column 1</i>	<i>Column 2</i>
	<i>(£)</i>
<i>Greater Manchester</i>	
Bolton	89,545,561
Bury	52,217,065
Manchester	343,637,824
Oldham	60,286,829
Rochdale	62,963,048
Salford	100,185,762
Stockport	91,637,000
Tameside	57,763,975
Trafford	166,096,865
Wigan	82,383,374

(1) [S.I. 1989/1058](#).

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<i>Billing authority</i>	<i>Growth baseline amount</i>
<i>Column 1</i>	<i>Column 2</i>
	<i>(£)</i>
<i>Cheshire</i>	
Cheshire East	141,320,753
<i>Cambridgeshire</i>	
Cambridge	98,386,258
East Cambridgeshire	18,601,752
Fenland	25,365,993
Huntingdonshire	60,392,226
Peterborough	98,862,997
South Cambridgeshire	71,379,837

Calculation of amount

2.—(1) Subject to sub-paragraph (2), the amount specified by this paragraph is the amount calculated in accordance with the formula—

$$(A - B + C - D + E - F + G - H + J - K) \times 50\%$$

where—

A is the total amount credited to the billing authority's collection fund income and expenditure account in the year in respect of non-domestic rates payable under sections 43 and 45 of the 1988 Act;

B is the total amount charged to that account in the year in respect of non-domestic rates payable under sections 43 and 45 of the 1988 Act;

C is the total amount written back for the year from the allowance for non-collection;

D is the total amount written off for the year in excess of that allowance;

E is the total amount released from that allowance for the year;

F is the total amount by which that allowance is increased for the year after amounts written off against the allowance have been made for the year;

G is the amount of any transitional protection payment due to be made to the billing authority for the year;

H is the amount of any transitional protection payment due to be made by the billing authority for the year;

J is the total amount of a relevant provision utilised for the year;

K is the amount calculated in relation to the billing authority for the year in accordance with sub-paragraph (3) or (4).

(2) If the amount calculated under sub-paragraph (1) is less than zero, for the purposes of regulations 4, 9 and 9A the amount specified by sub-paragraph (1) is zero.

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(3) If the year is not a year in which local lists must be compiled, the amount calculated in accordance with this sub-paragraph—

- (a) for the year beginning on 1st April 2015, is the growth baseline amount in relation to the billing authority;
- (b) for the year beginning on 1st April 2016, is the amount calculated in accordance with the formula—

$$L \times \left(\frac{M_2}{M_1} \right) \times 1.005$$

where—

L is the growth baseline amount in relation to the billing authority;

M₁ is the small business non-domestic rating multiplier for the year beginning on 1st April 2015;

M₂ is the small business non-domestic rating multiplier for the year beginning on 1st April 2016;

- (c) for a subsequent year, is the amount calculated in accordance with the formula—

$$N \times \left(\frac{O_2}{O_1} \right) \times 1.005$$

where—

N is the amount calculated for the preceding year in accordance with paragraph (b) or this paragraph;

O₁ is the small business non-domestic rating multiplier for the preceding year;

O₂ is the small business non-domestic rating multiplier for the relevant year.

(4) If the year is a year in which local lists must be compiled (“revaluation year”), the amount calculated in accordance with this sub-paragraph is the amount calculated in accordance with the formula—

$$Q \times \left(\frac{R \times T_2}{S \times T_1} \right) \times 1.005$$

where—

Q is the amount calculated for the preceding year in accordance with sub-paragraph (3)(b) or (c);

R is the aggregate rateable values shown in the billing authority’s local list for 1st April in the revaluation year;

S is the aggregate rateable values shown in the billing authority’s local list for 31st March in the preceding year;

T₁ is the small business non-domestic rating multiplier for the preceding year;

T₂ is the small business non-domestic rating multiplier for the revaluation year.

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SCHEDULE 2B

Regulations 4(1),9(1), 9A, 11(2B), 11A
and 11B

Deduction from the central share payment for Port of Bristol

Application and interpretation

1.—(1) This Schedule applies to the billing authority, North Somerset District Council, in relation to a relevant year beginning on or after 1st April 2015.

(2) In this Schedule—

“First Corporate Shipping Limited” means the company limited by shares and incorporated under the Companies Act 1985(2), whose registered number is 2542406;

“Port of Bristol hereditament” means those hereditaments which consist of the harbour undertaking carried on by First Corporate Shipping Limited that are treated under regulation 5(4) of the Non-Domestic Rating (Miscellaneous Provisions) (No. 2) Regulations 1989(3) as one hereditament situated in the area of North Somerset District Council; and

“transitional protection payment” means a payment under regulations under paragraph 33(1) of Schedule 7B to the 1988 Act.

Calculation of amount

2. The amount specified by this paragraph in respect of the Port of Bristol hereditament for a year is the amount calculated in accordance with the formula—

$$[(A - B) + (C - D)] \times E$$

where—

A is the total of the amounts credited to the billing authority’s collection fund income and expenditure account in respect of that hereditament in the year in accordance with proper practices in respect of non-domestic rates payable under sections 43 and 45 of the 1988 Act;

B is the total of the amounts charged to that account in respect of that hereditament in the year in accordance with proper practices in respect of non-domestic rates payable under sections 43 and 45 of the 1988 Act;

C is the amount of any transitional protection payment due to be made to the billing authority in respect of that hereditament for the year;

D is the amount of any transitional protection payment due to be made by the billing authority in respect of that hereditament for the year;

E is—

(a) for the year beginning on 1st April 2015, 0.4203

(b) for a year beginning on or after 1st April 2016, 0.51.”

(2) 1985 c. 6.
(3) S.I. 1989/2303.