

**2018 No. 463**

**RATING AND VALUATION, ENGLAND**

**The Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) Regulations 2018**

*Made* - - - - *29th March 2018*

*Coming into force in accordance with regulation 1*

The Secretary of State for Housing, Communities and Local Government makes the following Regulations in exercise of the powers conferred by sections 97(2A), 99 and 143(1) and (2) of, and paragraphs 6, 7, 8, 9, 10, 22, 25 and 37 of Schedule 7B to, the Local Government Finance Act 1988(a) (“the 1988 Act”).

In accordance with section 143(9D)(b) of the 1988 Act, a draft of this instrument was laid before Parliament and approved by resolution of each House of Parliament.

These Regulations are made with the consent of the Treasury in accordance with paragraph 8(3) of Schedule 7B to the 1988 Act.

**PART 1**

**Preliminary**

**Citation and commencement**

**1.**—(1) These Regulations may be cited as the Non-Domestic Rating (Rates Retention and Levy and Safety Net) (Amendment) Regulations 2018.

(2) These Regulations come into force on the day after the day on which they are made.

**PART 2**

**Rates Retention**

**Amendment of the Non-Domestic Rating (Rates Retention) Regulations 2013**

**2.** The Non-Domestic Rating (Rates Retention) Regulations 2013(a) are amended as follows.

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(a) 1988 c. 41. Schedule 7B was inserted by section 1 of, and Schedule 1 to, the Local Government Finance Act 2012 (c. 17). Section 97 was substituted by section 104 of, and paragraph 22 of Schedule 10 to, the Local Government Finance Act 1992 (c. 14) and subsection (2A) was inserted by section 5 of, and paragraph 25(2) of Schedule 3 to, the Local Government Finance Act 2012.

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

### **Amendment of regulation 3**

**3.** In regulation 3 (calculation and notification of non-domestic rating income and other amounts)—

- (a) in paragraph (1)(da) for “Parts 2 to 6” substitute “Parts 1 to 22”;
- (b) in paragraph (1)(db) for “Parts 2 to 6” substitute “Parts 1 to 22”; and
- (c) after paragraph (2A) insert—

“(2B) In relation to the relevant year commencing on 1st April 2018, a billing authority listed in Parts 1 and 7 to 22 of Schedule 5 must on or before 30th April 2018 notify the Secretary of State and any relevant precepting authority of the amounts it has calculated under paragraph (1)(da) and (db) for that relevant year.”.

### **Amendment of regulation 4**

**4.** In regulation 4 (payment to the Secretary of State in respect of the central share) after paragraph (3) insert—

“(4) In relation to the relevant year commencing on 1st April 2018, this regulation does not apply to a billing authority listed in Parts 1 and 7 to 22 of Schedule 5.”.

### **Amendment of regulation 5**

**5.** In regulation 5 (payments by billing authorities to major precepting authorities in respect of share of income)—

- (a) in paragraph (3) after “paragraph (3A)” insert “, (3B) or (3C)”;
- (b) in paragraph (3A) omit sub-paragraph (a); and
- (c) after paragraph (3A) insert—

“(3B) For the relevant year commencing on 1st April 2017 and a relevant year commencing on or after 1st April 2019, the relevant precepting authority share for the Greater London Authority is 37%.

(3C) For the relevant year commencing on 1st April 2018, the relevant precepting authority shares are—

- (a) 36% where the relevant precepting authority is the Greater London Authority;
- (b) 49% where the relevant precepting authority is Derbyshire County Council;
- (c) 59% where the relevant precepting authority is Devon County Council;
- (d) 50% where the relevant precepting authority is Gloucestershire County Council;
- (e) 59% where the relevant precepting authority is Kent County Council;
- (f) 40% where the relevant precepting authority is Lincolnshire County Council;
- (g) 20% where the relevant precepting authority is Suffolk County Council; and
- (h) 70% where the relevant precepting authority is Surrey County Council.”.

### **Amendment of regulation 9**

**6.** In regulation 9 (end of year calculations) for “30th September” substitute “31st July”.

### **Amendment of Schedule 2**

**7.** In Schedule 2 (qualifying relief for deduction from central share) for paragraph 1(2)(b) substitute—

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(a) S.I. 2013/452; amended by S.I. 2014/96, S.I. 2015/628, S.I. 2016/1268, S.I. 2017/496 and S.I. 2017/1321.

- “(b) the ratepayer in respect of the hereditament became the ratepayer on or before—
- (i) 31st March 2018 in the case of a hereditament situated in an area designated by regulation 3 of the Non-Domestic Rating (Designated Areas) Regulations 2013(a);
  - (ii) 31st March 2019 in the case of a hereditament situated in an area designated by regulation 3 of the Non-Domestic Rating (Designated Areas) Regulations 2014(b);
  - (iii) 31st March 2020 in the case of a hereditament situated in the area designated by regulation 3(1) of the Non-Domestic Rating (Designated Area) Regulations 2015(c);
  - (iv) 31st March 2021 in the case of a hereditament situated in an area designated by regulation 4(1) of the Non-Domestic Rating (Designated Areas etc.) Regulations 2016(d);
  - (v) 31st March 2022 in the case of a hereditament situated in an area designated by regulation 4(1) of the Non-Domestic Rating (Designated Areas etc.) Regulations 2017(e).”.

### Amendment of Schedule 3

8. In the definition of “Q” in Schedule 3 (transfer from collection fund to general fund)—

- (a) in each of paragraphs (a) to (d) after “paragraph (e)” insert “or (f)”; and
- (b) after paragraph (e) insert—

“(f) for the relevant year beginning on 1st April 2018—

- (i) for a billing authority listed in Part 1 of Schedule 5, 64%;
- (ii) for a billing authority listed in Parts 7, 9, 11, 14, 16, 18 and 19 of Schedule 5, 99%;
- (iii) for a billing authority listed in Parts 8 and 12 of Schedule 5, 50%;
- (iv) for a billing authority listed in Part 15 of Schedule 5, 90%;
- (v) for a billing authority listed in Part 17 of Schedule 5, 60%;
- (vi) for a billing authority listed in Part 20 of Schedule 5, 100%;
- (vii) for a billing authority listed in Part 21 of Schedule 5, 80%; and
- (viii) for a billing authority listed in Part 22 of Schedule 5, 30%”.

### Amendment of Schedule 4

9.—(1) In Schedule 4 (rules for estimation and apportionment of surplus and deficit), paragraph 2 is amended as follows.

(2) In sub-paragraph (1) for “or (1D)” substitute “, (1D), (1E), (1F), (1G) or (1H)”.

(3) For sub-paragraph (1C) substitute—

“(1C) For the relevant year beginning on 1st April 2019, the Secretary of State’s share of any surplus or of any deficit estimated for that year under paragraph 1 by a billing authority listed in Part 1 of Schedule 5 is calculated in accordance with the formula—

$$(B + C - D - E) \times 33\%.”$$

(4) After sub-paragraph (1D) insert—

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- (a) S.I. 2013/107; amended by S.I. 2017/318.
  - (b) S.I. 2014/98.
  - (c) S.I. 2015/353.
  - (d) S.I. 2016/317; amended by S.I. 2017/318.
  - (e) S.I. 2017/318; amended by S.I. 2017/471.

“(1E) For the relevant year beginning on 1st April 2019, the Secretary of State’s share of any surplus or of any deficit estimated for that year under paragraph 1 by a billing authority listed in Parts 7 to 22 of Schedule 5 is calculated in accordance with the formula—

$$(B + C - D - E) \times 50\%.$$

(1F) For the relevant year beginning on 1st April 2020, the Secretary of State’s share of any surplus or deficit estimated for that year under paragraph 1 by a billing authority listed in Part 1 of Schedule 5 is calculated in accordance with the formula—

$$(A - (B + C - D - E)) \times 33\%.$$

(1G) For the relevant year beginning on 1st April 2020, the Secretary of State’s share of any surplus or of any deficit estimated for that year under paragraph 1 by a billing authority listed in Parts 7 to 22 of Schedule 5 is calculated in accordance with the formula—

$$(A - (B + C - D - E)) \times 50\%.$$

(1H) For a relevant year beginning on or after 1st April 2021, the Secretary of State’s share of any surplus or of any deficit estimated for that year under paragraph 1 by a billing authority listed in Part 1 of Schedule 5 is 33%.”.

(5) In sub-paragraph (2)—

- (a) for “or (2B)” substitute “, (2B) or (2C)”; and
- (b) for “or (3A)” substitute “, (3A), (3B) or (3C)”.

(6) In sub-paragraph (2A) after sub-paragraph (b) insert—

“(c) for the relevant year beginning on 1st April 2019, is calculated in accordance with the formula—

$$(A - (B + C - D - E)) \times 36\% + ((B + C - D - E) \times 37\%);$$

(d) for the relevant year beginning on 1st April 2020, is calculated in accordance with the formula—

$$(A - (B + C - D - E)) \times 37\% + ((B + C - D - E) \times 36\%).”$$

(7) After sub-paragraph (2B) insert—

“(2C) For a relevant precepting authority listed in sub-paragraph (2D), its share of any surplus or of any deficit—

(a) for the relevant year beginning on 1st April 2019, is calculated in accordance with the formula—

$$(A - (B + C - D - E)) \times F + ((B + C - D - E) \times G);$$

(b) for the relevant year beginning on 1st April 2020, is calculated in accordance with the formula—

$$(A - (B + C - D - E)) \times H + ((B + C - D - E) \times I).$$

(2D) The relevant precepting authorities are Derbyshire County Council, Devon County Council, Gloucestershire County Council, Kent County Council, Lincolnshire County Council, Suffolk County Council and Surrey County Council.”.

(8) After sub-paragraph (7) insert—

“(7A) For a billing authority listed in Parts 1, 7, 8, 9, 11, 12 and 14 to 22 of Schedule 5, its share of any surplus or of any deficit—

(a) for the relevant year beginning on 1st April 2019, is calculated in accordance with the formula—

$$(A - (B + C - D - E)) \times J + ((B + C - D - E) \times K);$$

- (b) for the relevant year beginning on 1st April 2020, is calculated in accordance with the formula—

$$(A - (B + C - D - E)) \times L + ((B + C - D - E) \times M). ”$$

- (9) In sub-paragraph (8) after the definition of “E” insert—

“F is—

- (a) 49% where the relevant precepting authority is Derbyshire County Council;
- (b) 59% where the relevant precepting authority is Devon County Council or Kent County Council;
- (c) 50% where the relevant precepting authority is Gloucestershire County Council;
- (d) 40% where the relevant precepting authority is Lincolnshire County Council;
- (e) 20% where the relevant precepting authority is Suffolk County Council;
- (f) 70% where the relevant precepting authority is Surrey County Council;

G is—

- (a) 9% where the relevant precepting authority is Derbyshire County Council, Devon County Council or Kent County Council;
- (b) 10% where the relevant precepting authority is Gloucestershire County Council, Lincolnshire County Council, Suffolk County Council or Surrey County Council;

H is—

- (a) 9% where the relevant precepting authority is Derbyshire County Council, Devon County Council or Kent County Council;
- (b) 10% where the relevant precepting authority is Gloucestershire County Council, Lincolnshire County Council, Suffolk County Council or Surrey County Council;

I is—

- (a) 49% where the relevant precepting authority is Derbyshire County Council;
- (b) 59% where the relevant precepting authority is Devon County Council or Kent County Council;
- (c) 50% where the relevant precepting authority is Gloucestershire County Council;
- (d) 40% where the relevant precepting authority is Lincolnshire County Council;
- (e) 20% where the relevant precepting authority is Suffolk County Council;
- (f) 70% where the relevant precepting authority is Surrey County Council;

J is—

- (a) 64% for a billing authority listed in Part 1 of Schedule 5;
- (b) 99% for a billing authority listed in Parts 7, 9, 11, 14, 16, 18 and 19 of Schedule 5;
- (c) 50% for a billing authority listed in Parts 8 and 12 of Schedule 5;
- (d) 90% for a billing authority listed in Part 15 of Schedule 5;
- (e) 60% for a billing authority listed in Part 17 of Schedule 5;
- (f) 100% for a billing authority listed in Part 20 of Schedule 5;
- (g) 80% for a billing authority listed in Part 21 of Schedule 5;
- (h) 30% for a billing authority listed in Part 22 of Schedule 5;

K is—

- (a) 30% for a billing authority listed in Part 1 of Schedule 5;
- (b) 49% for a billing authority listed in Parts 7, 9, 11, 14, 16, 18 and 19 of Schedule 5;
- (c) 40% for a billing authority listed in Parts 8, 12, 15, 17, 21 and 22 of Schedule 5;
- (d) 50% for a billing authority listed in Part 20 of Schedule 5;

L is—

- (a) 30% for a billing authority listed in Part 1 of Schedule 5;
- (b) 49% for a billing authority listed in Parts 7, 9, 11, 14, 16, 18 and 19 of Schedule 5;
- (c) 40% for a billing authority listed in Parts 8, 12, 15, 17, 21 and 22 of Schedule 5;
- (d) 50% for a billing authority listed in Part 20 of Schedule 5;

M is—

- (a) 64% for a billing authority listed in Part 1 of Schedule 5;
- (b) 99% for a billing authority listed in Parts 7, 9, 11, 14, 16, 18 and 19 of Schedule 5;
- (c) 50% for a billing authority listed in Parts 8 and 12 of Schedule 5;
- (d) 90% for a billing authority listed in Part 15 of Schedule 5;
- (e) 60% for a billing authority listed in Part 17 of Schedule 5;
- (f) 100% for a billing authority listed in Part 20 of Schedule 5;
- (g) 80% for a billing authority listed in Part 21 of Schedule 5;
- (h) 30% for a billing authority listed in Part 22 of Schedule 5.”.

### **Amendment of Schedule 5**

**10.** After Part 6 of Schedule 5 (list of billing authorities) insert Parts 7 to 22 which are set out in Schedule 1 to these Regulations.

## **PART 3**

### **Levy and safety net**

#### **Amendment of the Non-Domestic Rating (Levy and Safety Net) Regulations 2013**

**11.** The Non-Domestic Rating (Levy and Safety Net) Regulations 2013(a) are amended as follows.

#### **Amendment of regulation 2**

**12.** In regulation 2 (interpretation) for the definition of “business rates baseline” substitute—

““business rates baseline” means—

- (a) for the year commencing on 1st April 2013, the amount specified with respect to an authority by regulation 5 and Schedule 2; and
- (b) for the year commencing on 1st April 2017, the amount specified with respect to an authority by regulation 5 and Schedule 4;”.

#### **Amendment of regulation 5**

**13.** In regulation 5 (business rates baseline and baseline funding level)—

- (a) in paragraph (1) after “business rates baseline of an authority” insert “for the year commencing on 1st April 2013”;
- (b) after paragraph (1) insert—

“(1A) The business rates baseline of an authority for the year commencing on 1st April 2017 is the amount specified with respect to that authority in column B of the table in Schedule 4.”;

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(a) S.I. 2013/737; amended by S.I. 2014/822, S.I. 2015/617, S.I. 2015/2039 and S.I. 2017/496.

- (c) for paragraph (4)(a) substitute—
  - “(a) the business rates baseline of the authority—
    - (i) for the year commencing on 1st April 2013, is to be the sum of the individual business rates baselines of the authorities that comprise the pool for the year commencing on 1st April 2013;
    - (ii) for the year commencing on 1st April 2017, is to be the sum of the individual business rates baselines of the authorities that comprise the pool for the year commencing on 1st April 2017; and”.

**Amendment of regulation 6**

**14.** In regulation 6 (individual levy rates and safety net thresholds)—

- (a) in paragraph (2A), after “paragraph (2C)” insert “or (2D)”;
- (b) for paragraph (2B) substitute—
  - “(2B) The formula is—

$$1 - \frac{E}{F}$$

where—

E is the authority’s baseline funding level for the year commencing on 1st April 2017; and

F is the authority’s business rates baseline for the year commencing on 1st April 2017.”

- (c) after paragraph (2C) insert—
  - “(2D) For an authority listed in Parts 9 to 19 in Schedule 3, the individual levy rate for the relevant year beginning on 1st April 2018 is zero.”.

**Amendment of Schedule 1**

**15.—**(1) Schedule 1 (calculation of retained rates income) is amended as follows.

(2) Paragraph 1(1) is amended as follows—

- (a) in the definition of “P”—
    - (i) in paragraph (a) after “(b)” insert “or (c)”;
    - (ii) for paragraph (b) substitute—
      - “(b) for the relevant year beginning on 1st April 2017, the amount specified for that authority in column C of Schedule 4;
      - (c) for the relevant year beginning on 1st April 2018, the amount specified for that authority in column E of Schedule 4;”;
  - (b) in the definition of “Q”—
    - (i) in paragraph (a) after “(b)” insert “or (c)”;
    - (ii) for paragraph (b) substitute—
      - “(b) for the relevant year beginning on 1st April 2017, the amount specified for that authority in column D of Schedule 4;
      - (c) for the relevant year beginning on 1st April 2018, the amount specified for that authority in column F of Schedule 4; and”;
  - (c) in the definition of “T” for “1st April 2013” to the end of the sentence substitute “or after 1st April 2013”.
- (3) Omit paragraph 1(1A).
- (4) In paragraph 1(4A) for “50%” substitute “A%”.

- (5) After paragraph 1(4A) insert—
- “(4B) For the purpose of sub-paragraph (4A), A is—
- (a) for the relevant years beginning on 1st April 2013, 1st April 2014, 1st April 2015 and 1st April 2016, 50;
- (b) for a relevant year beginning on or after 1st April 2017, the amount specified for that authority in column G of Schedule 4.”.
- (6) In paragraph 2 the definition of “U” is amended as follows—
- (a) for “1st April 2013, 1st April 2014 and 1st April 2015” substitute “or after 1st April 2013”;
- (b) omit “, and in respect of any other year is zero”.

### **Amendment of Schedule 3**

- 16.**—(1) Schedule 3 (list of authorities) is amended as follows.
- (2) In Parts 2 to 8 omit the columns headed “P” and “Q”.
- (3) After Part 8 insert Parts 9 to 19 which are set out in Schedule 2 to these Regulations.

### **Insertion of Schedule 4**

- 17.** After Schedule 3 insert Schedule 4 which is set out in Schedule 3 to these Regulations.

We consent

29th March 2018

*Rebecca Harris*  
*Andrew Stephenson*

Two of the Lords Commissioners of Her Majesty’s Treasury

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

*Bourne of Aberystwyth*  
Parliamentary Under Secretary of State

29th March 2018

Ministry of Housing, Communities and Local Government

## SCHEDULE 1

Regulation 10

### “PART 7

#### **Berkshire**

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*The councils for the following local government areas—*

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Bracknell Forest  
Reading  
Slough  
West Berkshire  
Windsor and Maidenhead  
Wokingham

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### PART 8

#### **Derbyshire**

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*The councils for the following local government areas—*

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Amber Valley



Bolsover  
Chesterfield  
Derbyshire Dales  
Erewash  
High Peak  
North East Derbyshire  
South Derbyshire

## PART 9

### **Derbyshire**

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*The council for the following local government area—*

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Derby

## PART 10

### **Devon**

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*The councils for the following local government areas—*

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East Devon  
Exeter  
Mid Devon  
North Devon  
South Hams  
Teignbridge  
Torridge  
West Devon

## PART 11

### **Devon**

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*The councils for the following local government areas—*

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Plymouth  
Torbay

## PART 12

### **Gloucestershire**

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*The councils for the following local government areas—*

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Cheltenham  
Cotswold  
Forest of Dean  
Gloucester  
Stroud  
Tewkesbury

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## PART 13

### **Kent**

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*The councils for the following local government areas—*

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Ashford

Canterbury  
Dartford  
Dover  
Gravesham  
Maidstone  
Sevenoaks  
Shepway  
Swale  
Thanet  
Tonbridge and Malling  
Tunbridge Wells

## PART 14

### **Kent**

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*The council for the following local government area—*

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Medway

## PART 15

### **Leeds**

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*The council for the following local government area—*

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Harrogate

## PART 16

### **Leeds**

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*The councils for the following local government areas—*

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York  
Bradford  
Calderdale  
Kirklees  
Leeds  
Wakefield

## PART 17

### **Lincolnshire**

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*The councils for the following local government areas—*

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Boston  
East Lindsey  
Lincoln  
North Kesteven  
South Holland  
South Kesteven  
West Lindsey

## PART 18

### **Lincolnshire**

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*The council for the following local government area—*

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North Lincolnshire

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## PART 19

### **Solent**

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*The councils for the following local government areas—*

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Portsmouth

Southampton

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## PART 20

### **Solent**

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*The council for the following local government area—*

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Isle of Wight

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## PART 21

### **Suffolk**

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*The councils for the following local government areas—*

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Babergh

Forest Heath

Ipswich

Mid Suffolk

St Edmundsbury

Suffolk Coastal

Waveney

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## PART 22

### **Surrey**

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*The councils for the following local government areas—*

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Elmbridge

Epsom and Ewell

Guildford

Mole Valley

Reigate and Banstead

Runnymede

Spelthorne

Surrey Heath

Tandridge

Waverley

Woking”

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## SCHEDULE 2

Regulation 16

## “PART 9

### **London**

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*Authority—*

Greater London Authority

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**The councils for the following local government areas—**

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Barking and Dagenham  
Barnet  
Bexley  
Brent  
Bromley  
Camden  
City of London  
Croydon  
Ealing  
Greenwich  
Hackney  
Hammersmith and Fulham  
Haringey  
Harrow  
Havering  
Hillingdon  
Hounslow  
Islington  
Kensington and Chelsea  
Kingston upon Thames  
Lambeth  
Lewisham  
Merton  
Newham  
Redbridge  
Richmond upon Thames  
Southwark  
Sutton  
Tower Hamlets  
Waltham Forest  
Wandsworth  
Westminster

## PART 10

**Berkshire**

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*The councils for the following local government areas—*

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Bracknell Forest  
Reading  
Slough  
West Berkshire  
Windsor and Maidenhead  
Wokingham

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## PART 11

**Derbyshire**

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*The councils for the following local government areas—*

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Derbyshire  
Amber Valley  
Bolsover  
Chesterfield  
Derbyshire Dales  
Erewash  
High Peak  
North East Derbyshire  
South Derbyshire  
Derby  
**The fire and rescue authority for the area of—**  
Derbyshire

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## PART 12

### **Devon**

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*The councils for the following local government areas—*

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Devon  
East Devon  
Exeter  
Mid Devon  
North Devon  
South Hams  
Teignbridge  
Torridge  
West Devon  
Plymouth  
Torbay

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## PART 13

### **Gloucestershire**

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*The councils for the following local government areas—*

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Gloucestershire  
Cheltenham  
Cotswold  
Forest of Dean  
Gloucester  
Stroud  
Tewkesbury

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## PART 14

### **Kent**

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*The councils for the following local government areas—*

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Kent  
Ashford  
Canterbury  
Dartford  
Dover  
Gravesham

Maidstone  
Sevenoaks  
Shepway  
Swale  
Thanet  
Tonbridge and Malling  
Tunbridge Wells  
Medway  
**The fire and rescue authority for the area of—**  
Kent

## PART 15

### **Leeds**

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*The councils for the following local government areas—*

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Harrogate  
York  
Bradford  
Calderdale  
Kirklees  
Leeds  
Wakefield

## PART 16

### **Lincolnshire**

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*The councils for the following local government areas—*

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Lincolnshire  
Boston  
East Lindsey  
Lincoln  
North Kesteven  
South Holland  
South Kesteven  
West Lindsey  
North Lincolnshire

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## PART 17

### **Solent**

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*The councils for the following local government areas—*

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Portsmouth  
Isle of Wight  
Southampton

## PART 18

### **Suffolk**

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*The councils for the following local government areas—*

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Suffolk

Babergh  
Forest Heath  
Ipswich  
Mid Suffolk  
St Edmundsbury  
Suffolk Coastal  
Waveney

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## PART 19

### Surrey

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*The councils for the following local government areas—*

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Surrey  
Elmbridge  
Epsom and Ewell  
Guildford  
Mole Valley  
Reigate and Banstead  
Runnymede  
Spelthorne  
Surrey Heath  
Tandridge  
Waverley  
Woking

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## SCHEDULE 3

Regulation 17

“SCHEDULE 4      Regulation 5 and Schedule 1

Table of Authorities, Business Rates Baselines, Values for P and Q  
and A

<i>Column A</i>	<i>Column B</i>	<i>Column C</i>	<i>Column D</i>	<i>Column E</i>	<i>Column F</i>	<i>Column G</i>
<i>Authority</i>	<i>Business Baseline (£)</i>	<i>Value of P for year commencing on 1st April 2017</i>	<i>Value of Q for year commencing on 1st April 2017</i>	<i>Value of P for year commencing on 1st April 2018</i>	<i>Value of Q for year commencing on 1st April 2018</i>	<i>Value of A for year commencing on 1st April 2017</i>
Greater London Authority	1,531,065,497	0	522,449,698	0	538,145,611	N/A
<b>The council for the local government area of—</b>						
Adur	6,437,063	0	4,786,776	0	4,930,585	70.2
Allerdale	10,340,958	0	6,927,108	0	7,135,219	64.4
Amber Valley	11,673,716	0	8,664,478	0	8,924,785	69.0
Arun	11,870,858	0	8,444,785	0	8,698,491	69.5
Ashfield	12,767,064	0	9,138,787	0	9,413,343	67.0
Ashford	17,739,597	0	15,052,272	0	15,504,486	69.9
Aylesbury Vale	19,221,104	0	15,501,539	0	15,967,251	72.8
Babergh	8,716,618	0	6,719,358	0	6,921,227	68.7
Barking and Dagenham	17,614,004	36,269,079	0	37,358,708	0	77.4
Barnet	36,420,509	18,426,342	0	18,979,923	0	80.1
Barnsley	22,599,224	30,570,199	0	31,488,617	0	66.8
Barrow-in-Furness	7,751,479	0	4,828,963	0	4,974,039	66.5
Basildon	29,296,677	0	23,972,258	0	24,692,454	77.2
Basingstoke and Deane	28,445,944	0	25,595,614	0	26,364,581	72.9
Bassetlaw	15,743,106	0	11,955,123	0	12,314,290	68.9
Bath & North East Somerset	31,057,619	0	8,935,524	0	9,203,974	70.8
Bedford	27,700,783	2,313,071	0	2,382,562	0	71.1
Bexley	18,544,715	15,683,249	0	16,154,419	0	71.0
Birmingham	191,547,056	142,975,959	0	147,271,374	0	69.2
Blaby	15,650,768	0	13,568,020	0	13,975,643	70.7



Blackburn with Darwen	18,948,882	22,670,036	0	23,351,110	0	64.0
Blackpool	22,262,147	22,849,897	0	23,536,375	0	65.0
Bolsover	8,050,589	0	5,317,710	0	5,477,469	66.4
Bolton	38,711,126	24,939,740	0	25,689,002	0	66.9
Boston	7,324,967	0	4,800,743	0	4,944,971	67.8
Bournemouth	30,518,450	0	1,001,687	0	1,031,780	69.8
Bracknell Forest	24,592,330	0	8,873,562	0	9,140,150	76.2
Bradford	65,369,207	64,678,973	0	66,622,118	0	67.7
Braintree	15,620,527	0	12,364,197	0	12,735,653	70.4
Breckland	11,649,662	0	7,952,094	0	8,190,998	69.2
Brent	32,980,527	49,499,574	0	50,986,686	0	80.0
Brentwood	11,014,688	0	9,465,177	0	9,749,539	75.5
Brighton & Hove	56,330,233	0	1,105,768	0	1,138,989	72.4
Bristol	99,387,186	0	4,133,952	0	4,258,148	71.6
Broadland	11,086,390	0	8,401,008	0	8,653,399	66.8
Bromley	26,860,703	9,068,354	0	9,340,794	0	77.2
Bromsgrove	9,347,483	0	7,716,788	0	7,948,623	69.4
Broxbourne	14,910,536	0	12,712,098	0	13,094,006	78.2
Broxtowe	10,194,136	0	7,488,276	0	7,713,246	69.3
Buckinghamshire	14,875,205	26,688,650	0	27,490,455	0	N/A
Burnley	9,626,303	0	5,643,829	0	5,813,386	64.5
Bury	23,502,506	10,125,084	0	10,429,271	0	68.8
Calderdale	26,752,001	12,683,857	0	13,064,917	0	66.3
Cambridge	38,786,942	0	34,797,664	0	35,843,088	77.8
Cambridgeshire	23,386,224	37,681,866	0	38,813,939	0	N/A
Camden	177,333,495	0	91,897,120	0	94,657,977	76.6
Cannock Chase	11,692,916	0	8,848,758	0	9,114,601	70.6
Canterbury	19,837,010	0	15,459,646	0	15,924,099	70.0
Carlisle	14,852,256	0	11,737,641	0	12,090,274	68.7

Castle Point	5,721,145	0	3,607,582	0	3,715,964	71.0
Central Bedfordshire	36,488,737	0	6,443,333	0	6,636,910	72.3
Charnwood	18,363,781	0	14,354,909	0	14,786,173	72.0
Chelmsford	28,872,441	0	25,689,694	0	26,461,487	73.6
Cheltenham	20,625,721	0	17,972,189	0	18,512,126	70.7
Cherwell	30,715,890	0	27,149,598	0	27,965,251	74.8
Cheshire East	62,744,785	0	23,021,416	0	23,713,046	69.6
Cheshire West & Chester	66,247,613	0	16,796,752	0	17,301,376	70.7
Chesterfield	13,857,873	0	10,707,451	0	11,029,134	69.8
Chichester	18,287,292	0	16,184,312	0	16,670,536	70.3
Chiltern	8,381,965	0	6,987,510	0	7,197,436	73.8
Chorley	8,819,699	0	6,073,147	0	6,255,602	66.6
Christchurch	7,247,154	0	6,317,515	0	6,507,311	72.1
City of London	272,126,874	0	256,555,726	0	264,263,409	70.9
Colchester	22,754,773	0	18,714,011	0	19,276,235	72.8
Copeland	13,348,750	0	10,993,684	0	11,323,966	65.9
Corby	11,580,833	0	9,606,142	0	9,894,739	69.4
Cornwall	78,905,633	25,814,363	0	26,589,902	0	65.4
Cotswold	12,479,830	0	10,725,731	0	11,047,963	70.3
Coventry	54,629,900	20,885,510	0	21,512,972	0	69.9
Craven	6,992,223	0	5,604,931	0	5,773,319	66.0
Crawley	43,177,709	0	39,775,698	0	40,970,676	78.6
Croydon	37,216,293	31,931,228	0	32,890,535	0	76.0
Cumbria	17,776,760	65,196,607	0	67,155,304	0	N/A
Dacorum	24,203,410	0	21,385,804	0	22,028,296	74.4
Darlington	14,577,207	6,814,753	0	7,019,488	0	68.2
Dartford	30,304,775	0	27,768,477	0	28,602,723	71.6
Daventry	13,866,393	0	11,888,591	0	12,245,759	69.7

Derby	38,445,576	15,457,714	0	15,922,108	0	70.7
Derbyshire	16,793,591	88,616,327	0	91,278,621	0	N/A
Derbyshire Dales	7,716,825	0	6,152,499	0	6,337,338	67.4
Devon	20,542,542	75,319,709	0	77,582,533	0	N/A
Doncaster	38,766,845	32,549,472	0	33,527,353	0	67.3
Dorset	10,769,367	26,676,781	0	27,478,229	0	N/A
Dover	14,918,415	0	11,458,420	0	11,802,664	66.8
Dudley	42,891,805	21,429,840	0	22,073,654	0	67.8
Durham	50,915,363	67,967,039	0	70,008,967	0	66.3
Ealing	42,590,024	29,415,831	0	30,299,568	0	78.3
East Cambridgeshire	7,171,198	0	4,868,185	0	5,014,440	72.3
East Devon	12,236,442	0	9,745,521	0	10,038,305	67.7
East Dorset	8,750,303	0	7,460,412	0	7,684,545	72.8
East Hampshire	12,125,334	0	10,354,981	0	10,666,075	72.8
East Hertfordshire	17,345,567	0	14,804,964	0	15,249,748	73.5
East Lindsey	12,666,161	0	6,921,915	0	7,129,869	65.9
East Northamptonshire	7,479,660	0	5,229,114	0	5,386,212	67.4
East Riding of Yorkshire	36,150,468	13,558,518	0	13,965,856	0	67.3
East Staffordshire	20,649,995	0	17,662,268	0	18,192,894	70.6
East Sussex	11,478,405	58,621,822	0	60,382,993	0	N/A
Eastbourne	13,766,482	0	10,355,824	0	10,666,943	71.8
Eastleigh	21,330,820	0	18,918,068	0	19,486,422	75.0
Eden	8,017,547	0	6,415,367	0	6,608,103	64.7
Elmbridge	23,754,386	0	21,580,029	0	22,228,356	78.2
Enfield	32,395,992	36,863,483	0	37,970,970	0	77.2
Epping Forest	13,271,035	0	10,161,002	0	10,466,268	74.7
Epsom and Ewell	9,674,041	0	8,348,210	0	8,599,015	76.9

Erewash	9,181,024	0	6,076,735	0	6,259,298	69.2
Essex	40,844,980	124,109,918	0	127,838,542	0	N/A
Exeter	27,711,439	0	23,854,535	0	24,571,195	73.7
Fareham	15,893,003	0	14,091,935	0	14,515,298	74.2
Fenland	9,085,711	0	5,628,647	0	5,797,748	68.1
Forest Heath	9,143,693	0	7,272,128	0	7,490,604	72.1
Forest of Dean	4,903,573	0	2,482,826	0	2,557,418	63.2
Fylde	9,372,856	0	7,565,517	0	7,792,807	67.8
Gateshead	40,262,935	14,339,677	0	14,770,483	0	69.4
Gedling	8,361,827	0	5,488,835	0	5,653,735	70.9
Gloucester	18,710,024	0	15,250,490	0	15,708,659	70.1
Gloucestershire	20,108,752	50,649,625	0	52,171,288	0	N/A
Gosport	5,587,486	0	3,248,212	0	3,345,798	68.8
Gravesham	8,674,835	0	5,906,092	0	6,083,528	72.2
Great Yarmouth	11,433,241	0	7,846,553	0	8,082,287	67.1
Greenwich	21,238,127	56,727,430	0	58,431,687	0	73.5
Guildford	32,472,485	0	29,737,627	0	30,631,032	74.6
Hackney	35,963,584	67,729,615	0	69,764,410	0	78.1
Halton	21,658,271	12,057,919	0	12,420,174	0	69.9
Hambleton	10,425,732	0	8,476,169	0	8,730,818	68.6
Hammersmith and Fulham	72,986,329	0	15,221,118	0	15,678,405	78.4
Hampshire	42,852,458	69,448,628	0	71,535,068	0	N/A
Harborough	14,395,863	0	12,742,381	0	13,125,199	72.1
Haringey	22,018,187	54,548,930	0	56,187,739	0	77.5
Harlow	17,645,177	0	14,733,204	0	15,175,832	77.1
Harrogate	23,894,127	0	20,399,079	0	21,011,926	69.1
Harrow	15,924,489	21,127,193	0	21,761,915	0	77.8
Hart	12,155,340	0	10,864,685	0	11,191,092	76.7
Hartlepool	16,777,464	9,829,308	0	10,124,609	0	66.6

Hastings	8,859,530	0	5,292,606	0	5,451,612	66.9
Havant	12,203,523	0	9,077,097	0	9,349,800	70.7
Havering	22,985,127	9,287,182	0	9,566,196	0	76.5
Herefordshire	21,673,908	8,808,340	0	9,072,968	0	66.8
Hertfordshire	46,460,125	69,397,904	0	71,482,819	0	N/A
Hertsmere	17,186,943	0	14,644,236	0	15,084,192	76.2
High Peak	9,913,539	0	7,702,406	0	7,933,809	68.2
Hillingdon	94,215,692	0	50,117,304	0	51,622,974	77.0
Hinckley and Bosworth	11,434,566	0	9,007,651	0	9,278,267	69.4
Horsham	16,056,639	0	14,140,215	0	14,565,029	72.3
Hounslow	51,392,551	0	5,351,748	0	5,512,531	75.7
Huntingdonshire	21,590,851	0	17,310,390	0	17,830,445	72.8
Hyndburn	7,069,211	0	3,706,620	0	3,817,977	65.1
Ipswich	20,088,908	0	16,019,830	0	16,501,112	71.1
Isle of Wight	18,319,811	12,283,080	0	12,652,100	0	67.1
Isles of Scilly	879,173	544,423	0	560,779	0	64.9
Islington	77,002,855	2,612,931	0	2,691,431	0	80.9
Kensington and Chelsea	99,365,422	0	50,122,941	0	51,628,781	80.6
Kent	46,197,422	129,274,419	0	133,158,200	0	N/A
Kettering	10,414,277	0	8,056,878	0	8,298,930	70.3
King's Lynn and West Norfolk	15,777,264	0	10,649,185	0	10,969,118	67.4
Kingston upon Hull	38,928,576	37,257,744	0	38,377,075	0	69.0
Kingston upon Thames	24,638,382	0	4,032,594	0	4,153,745	76.2
Kirklees	50,307,757	26,903,178	0	27,711,428	0	66.5
Knowsley	19,630,996	38,630,695	0	39,791,274	0	70.3
Lambeth	44,614,709	59,537,560	0	61,326,242	0	77.0
Lancashire	29,304,911	147,643,257	0	152,078,891	0	N/A

Lancaster	23,655,694	0	18,298,318	0	18,848,053	66.1
Leeds	161,365,603	0	13,408,813	0	13,811,653	71.1
Leicester	51,705,830	42,919,697	0	44,209,130	0	70.1
Leicestershire	20,104,558	37,678,158	0	38,810,120	0	N/A
Lewes	9,383,354	0	7,288,817	0	7,507,795	69.8
Lewisham	18,656,505	70,204,090	0	72,313,226	0	76.1
Lichfield	12,839,579	0	10,862,812	0	11,189,163	73.0
Lincoln	15,789,896	0	12,227,949	0	12,595,312	71.9
Lincolnshire	18,828,346	85,264,203	0	87,825,788	0	N/A
Liverpool	92,021,160	72,999,607	0	75,192,729	0	67.8
Luton	31,963,313	13,548,613	0	13,955,653	0	73.5
Maidstone	21,103,879	0	18,059,630	0	18,602,194	72.6
Maldon	5,041,969	0	3,610,830	0	3,719,310	69.8
Malvern Hills	6,358,024	0	4,650,562	0	4,790,278	66.8
Manchester	152,128,858	14,816,288	0	15,261,413	0	69.9
Mansfield	10,382,655	0	6,897,439	0	7,104,658	69.0
Medway	40,828,298	4,197,377	0	4,323,479	0	72.9
Melton	5,286,351	0	4,046,519	0	4,168,089	70.6
Mendip	12,488,510	0	9,774,294	0	10,067,942	68.7
Merton	24,678,884	8,903,695	0	9,171,188	0	74.9
Mid Devon	5,830,514	0	3,763,794	0	3,876,870	67.1
Mid Suffolk	8,476,276	0	6,352,477	0	6,543,324	66.8
Mid Sussex	16,979,596	0	14,978,997	0	15,429,009	73.9
Middlesbrough	17,480,998	25,493,669	0	26,259,574	0	69.6
Milton Keynes	70,157,823	0	26,760,251	0	27,564,207	74.7
Mole Valley	16,334,629	0	15,133,479	0	15,588,133	72.5
New Forest	25,747,753	0	22,014,712	0	22,676,098	71.6
Newark and Sherwood	14,069,515	0	10,634,995	0	10,954,502	68.8
Newcastle upon Tyne	68,022,704	16,391,337	0	16,883,780	0	71.2



Oxford	34,232,923	0	28,387,074	0	29,239,905	77.3
Oxfordshire	29,332,273	37,864,989	0	39,002,563	0	N/A
Pendle	6,966,660	0	3,164,521	0	3,259,593	62.4
Peterborough	41,533,578	0	2,300,729	0	2,369,850	73.3
Plymouth	40,622,639	13,854,365	0	14,270,591	0	71.1
Poole	29,111,964	0	12,908,644	0	13,296,458	72.9
Portsmouth	38,819,513	6,492,654	0	6,687,712	0	72.3
Preston	22,135,453	0	16,943,536	0	17,452,569	68.7
Purbeck	7,177,512	0	6,098,216	0	6,281,424	65.6
Reading	56,110,792	0	27,445,736	0	28,270,286	74.7
Redbridge	18,110,632	31,795,264	0	32,750,487	0	77.8
Redcar and Cleveland	19,913,162	13,758,116	0	14,171,450	0	65.1
Redditch	12,518,182	0	10,457,713	0	10,771,893	71.2
Reigate and Banstead	20,433,048	0	18,205,251	0	18,752,189	73.3
Ribble Valley	5,291,124	0	4,026,300	0	4,147,262	67.4
Richmond upon Thames	25,710,037	0	4,629,067	0	4,768,138	79.1
Richmondshire	5,010,707	0	3,605,934	0	3,714,267	65.1
Rochdale	27,251,175	30,048,703	0	30,951,453	0	66.7
Rochford	6,440,450	0	4,817,571	0	4,962,304	72.1
Rossendale	4,569,487	0	2,534,068	0	2,610,199	64.3
Rother	7,000,436	0	4,782,121	0	4,925,790	67.1
Rotherham	32,484,214	27,469,913	0	28,295,189	0	67.4
Rugby	14,649,448	0	12,394,756	0	12,767,130	72.2
Runnymede	20,313,977	0	18,583,052	0	19,141,341	75.2
Rushcliffe	9,853,292	0	7,626,650	0	7,855,777	69.7
Rushmoor	17,475,229	0	15,251,749	0	15,709,956	75.9
Rutland	5,130,579	0	970,709	0	999,871	68.4



Ryedale	6,873,128	0	5,342,859	0	5,503,374	68.8
Salford	35,980,210	31,848,966	0	32,805,802	0	68.6
Sandwell	43,625,635	51,405,652	0	52,950,028	0	68.7
Scarborough	13,807,633	0	9,805,012	0	10,099,583	64.6
Sedgemoor	13,552,305	0	10,234,400	0	10,541,871	68.9
Sefton	32,775,064	27,869,948	0	28,707,242	0	68.8
Selby	14,875,302	0	12,579,168	0	12,957,083	69.9
Sevenoaks	13,919,489	0	11,767,629	0	12,121,163	72.2
Sheffield	94,835,496	40,363,790	0	41,576,436	0	69.2
Shepway	9,279,873	0	5,794,166	0	5,968,240	67.5
Shropshire	38,333,903	9,367,872	0	9,649,310	0	69.0
Slough	46,670,705	0	18,391,834	0	18,944,378	79.9
Solihull	48,253,112	0	20,037,904	0	20,639,901	74.1
Somerset	14,187,017	49,598,291	0	51,088,369	0	N/A
South Buckinghamshire	11,789,026	0	10,756,462	0	11,079,617	75.0
South Cambridgeshire	27,202,897	0	24,730,801	0	25,473,787	71.6
South Derbyshire	8,549,557	0	6,192,659	0	6,378,704	70.7
South Gloucestershire	60,570,235	0	25,395,116	0	26,158,059	70.4
South Hampshire	12,506,413	0	10,705,583	0	11,027,210	65.6
South Holland	8,627,686	0	5,503,209	0	5,668,542	67.2
South Kesteven	15,776,734	0	12,350,133	0	12,721,167	72.1
South Lakeland	16,443,327	0	14,342,923	0	14,773,827	65.0
South Norfolk	10,529,451	0	7,614,436	0	7,843,195	68.5
South Northamptonshire	7,924,000	0	6,162,901	0	6,348,052	69.5
South Oxfordshire	17,738,894	0	15,306,270	0	15,766,115	72.7
South Ribble	11,835,514	0	9,644,242	0	9,933,983	68.8
South Somerset	16,371,792	0	12,947,088	0	13,336,057	68.5

South Staffordshire	7,699,392	0	5,506,820	0	5,672,261	68.3
South Tyneside	13,563,101	32,626,574	0	33,606,772	0	67.7
Southampton	47,371,514	4,322,362	0	4,452,218	0	72.8
Southend-on-Sea	21,251,270	11,709,155	0	12,060,932	0	69.7
Southwark	74,723,802	33,482,619	0	34,488,534	0	78.2
Spelthorne	16,786,928	0	14,985,619	0	15,435,830	74.8
St Albans	24,156,858	0	21,798,788	0	22,453,688	76.9
St Edmundsbury	17,003,602	0	14,650,590	0	15,090,736	73.7
St Helens	21,651,514	21,512,339	0	22,158,632	0	69.1
Stafford	16,398,206	0	13,760,569	0	14,173,976	72.1
Staffordshire	22,712,712	71,787,259	0	73,943,958	0	N/A
Staffordshire Moorlands	7,496,826	0	5,047,827	0	5,199,478	67.3
Stevenage	16,811,286	0	14,408,969	0	14,841,856	75.8
Stockport	38,845,747	5,901,103	0	6,078,389	0	68.2
Stockton-on-Tees	34,798,183	2,248,461	0	2,316,011	0	69.0
Stoke-on-Trent	39,231,770	28,817,129	0	29,682,879	0	68.3
Stratford-on-Avon	20,251,732	0	17,944,695	0	18,483,806	70.1
Stroud	9,757,125	0	7,450,319	0	7,674,148	68.0
Suffolk	22,681,800	73,230,879	0	75,430,948	0	N/A
Suffolk Coastal	16,465,641	0	13,775,259	0	14,189,108	65.7
Sunderland	39,358,561	40,832,135	0	42,058,852	0	69.0
Surrey	48,592,093	58,916,271	0	60,686,288	0	N/A
Surrey Heath	13,210,460	0	11,745,797	0	12,098,675	74.9
Sutton	15,844,742	18,164,209	0	18,709,915	0	75.1
Swale	14,977,164	0	10,970,582	0	11,300,170	70.7
Swindon	46,300,017	0	16,144,923	0	16,629,963	73.5
Tameside	24,912,138	27,662,892	0	28,493,966	0	65.8
Tamworth	11,901,535	0	9,717,679	0	10,009,627	73.1
Tandridge	8,788,349	0	7,425,686	0	7,648,776	70.8

Taunton Deane	14,937,151	0	12,408,117	0	12,780,893	69.7
Teignbridge	11,711,123	0	8,541,768	0	8,798,387	67.2
Telford and the Wrekin	31,715,577	4,462,881	0	4,596,959	0	71.4
Tending	9,875,236	0	5,150,869	0	5,305,616	66.3
Test Valley	18,240,271	0	16,016,470	0	16,497,651	72.0
Tewkesbury	13,883,454	0	12,159,316	0	12,524,617	71.2
Thanet	12,722,083	0	8,002,451	0	8,242,868	66.3
Three Rivers	10,015,641	0	8,152,762	0	8,397,695	79.3
Thurrock	52,073,587	0	21,062,572	0	21,695,353	72.9
Tonbridge and Malling	22,050,492	0	19,900,960	0	20,498,843	73.3
Torbay	16,329,701	14,058,850	0	14,481,219	0	67.1
Torrige	4,480,999	0	2,257,892	0	2,325,726	63.3
Tower Hamlets	109,774,109	0	5,627,462	0	5,796,527	73.8
Trafford	69,422,643	0	35,412,924	0	36,476,832	71.9
Tunbridge Wells	19,647,567	0	17,429,926	0	17,953,572	73.0
Uttlesford	15,880,963	0	14,431,339	0	14,864,899	72.5
Vale of White Horse	21,612,363	0	19,399,053	0	19,981,858	71.1
Wakefield	53,707,776	13,656,597	0	14,066,881	0	69.9
Walsall	34,487,788	35,329,822	0	36,391,233	0	68.6
Waltham Forest	20,281,345	45,235,175	0	46,594,172	0	76.9
Wandsworth	34,479,956	34,543,111	0	35,580,887	0	78.3
Warrington	45,170,663	0	15,912,395	0	16,390,450	71.8
Warwick	24,732,009	0	21,513,089	0	22,159,405	72.3
Warwickshire	21,999,308	37,857,885	0	38,995,246	0	N/A
Watford	24,840,628	0	22,189,262	0	22,855,892	75.5
Waveney	10,726,669	0	6,950,043	0	7,158,843	64.6
Waverley	15,320,114	0	13,449,909	0	13,853,984	74.8

Wealden	12,011,226	0	9,253,631	0	9,531,637	69.4
Wellingborough	9,836,701	0	7,576,310	0	7,803,925	69.7
Welwyn Hatfield	21,726,417	0	19,008,006	0	19,579,062	75.2
West Berkshire	37,315,228	0	20,411,435	0	21,024,654	75.1
West Devon	4,556,041	0	3,017,068	0	3,107,710	67.9
West Dorset	12,477,335	0	9,747,040	0	10,039,869	68.9
West Lancashire	11,218,639	0	8,123,116	0	8,367,158	70.1
West Lindsey	6,168,463	0	3,345,667	0	3,446,180	66.1
West Oxfordshire	13,243,301	0	11,239,156	0	11,576,813	72.3
West Somerset	5,893,327	0	4,770,161	0	4,913,471	65.2
West Sussex	31,251,849	42,763,554	0	44,048,296	0	N/A
Westminster	628,493,162	0	544,087,977	0	560,433,968	78.2
Weymouth and Portland	6,453,078	0	4,548,720	0	4,685,377	67.4
Wigan	35,443,403	30,481,441	0	31,397,193	0	68.0
Wiltshire	67,422,815	0	13,361,528	0	13,762,947	70.2
Winchester	21,160,572	0	19,078,006	0	19,651,165	73.2
Windsor and Maidenhead	40,648,891	0	28,762,957	0	29,627,080	77.0
Wirral	30,491,427	45,581,563	0	46,950,966	0	68.0
Woking	17,324,557	0	15,331,100	0	15,791,690	77.5
Wokingham	31,362,505	0	18,175,019	0	18,721,050	73.9
Wolverhampton	34,934,763	39,470,562	0	40,656,373	0	69.3
Worcester	14,926,774	0	12,484,548	0	12,859,621	72.7
Worcestershire	15,470,615	43,819,245	0	45,135,703	0	N/A
Worthing	12,066,074	0	9,551,586	0	9,838,543	70.5
Wychavon	14,983,808	0	12,506,953	0	12,882,699	67.9
Wycombe	26,687,996	0	23,563,068	0	24,270,972	75.0
Wyre	9,569,131	0	6,385,329	0	6,577,163	67.2
Wyre Forest	10,574,241	0	7,919,057	0	8,156,969	68.4

York	44,929,484	0	20,130,604	0	20,735,386	74.0
<b>The fire and rescue authority for the area of—</b>						
Avon	4,455,737	5,730,282	0	5,902,436	0	N/A
Bedfordshire	1,962,744	3,586,266	0	3,694,008	0	N/A
Berkshire	4,833,326	1,822,522	0	1,877,275	0	N/A
Buckinghamshire	3,083,704	1,721,604	0	1,773,326	0	N/A
Cambridgeshire	3,447,251	2,263,842	0	2,331,855	0	N/A
Cheshire	3,996,587	4,846,317	0	4,991,915	0	N/A
Cleveland	1,803,002	6,942,750	0	7,151,330	0	N/A
Derbyshire	2,650,470	5,738,619	0	5,911,023	0	N/A
Devon and Somerset	5,019,861	9,856,583	0	10,152,704	0	N/A
Dorset and Wiltshire	4,741,937	5,020,590	0	5,171,424	0	N/A
Durham	1,337,150	5,314,759	0	5,474,430	0	N/A
East Sussex	2,422,086	4,828,079	0	4,973,129	0	N/A
Essex	6,034,064	9,392,687	0	9,674,871	0	N/A
Greater Manchester	9,654,763	20,263,157	0	20,871,921	0	N/A
Hampshire	6,520,162	7,083,594	0	7,296,406	0	N/A
Hereford & Worcester	2,162,295	3,149,262	0	3,243,875	0	N/A
Humberside	2,817,853	9,120,563	0	9,394,571	0	N/A
Kent	5,966,405	7,951,147	0	8,190,022	0	N/A
Lancashire	4,096,150	10,548,312	0	10,865,214	0	N/A
Leicestershire	3,395,759	5,016,161	0	5,166,861	0	N/A
Merseyside	4,012,404	14,791,957	0	15,236,351	0	N/A
North Yorkshire	2,958,535	2,789,155	0	2,872,949	0	N/A
Nottinghamshire	3,333,343	6,795,774	0	6,999,939	0	N/A
Shropshire	1,431,390	2,230,736	0	2,297,754	0	N/A
South Yorkshire	3,850,828	10,787,015	0	11,111,088	0	N/A

Staffordshire	3,324,290	5,658,377	0	5,828,371	0	N/A
Tyne and Wear	3,817,827	10,699,372	0	11,020,813	0	N/A
West Midlands	9,194,955	22,306,248	0	22,976,393	0	N/A
West Yorkshire	7,297,592	15,802,449	0	16,277,201	0	N/A

## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations amend the Non-Domestic Rating (Rates Retention) Regulations 2013 (S.I. 2013/452) (“the Rates Retention Regulations”) and the Non-Domestic Rating (Levy and Safety Net) Regulations 2013 (S.I. 2013/737) (“the Levy and Safety Net Regulations”) to provide for:

- (a) changes to the administration of the rates retention scheme to give effect to the Government’s decision to create, from 1st April 2018, further pilot areas in Berkshire, Derbyshire, Devon, Gloucestershire, Kent, Leeds, Lincolnshire, London, Solent, Suffolk and Surrey (“100% pilot areas”) in which authorities will retain 100% of locally raised rates;
- (b) changes to the conditions for case A and case B hereditaments in respect of qualifying relief for deductions from central share payments; and
- (c) revised figures to be used in the calculation of levy and safety net payments for the years beginning on 1st April 2017 and 1st April 2018.

### **Amendments to the Rates Retention Regulations**

Regulation 3 amends regulation 3 of the Rates Retention Regulations to require billing authorities in 100% pilot areas to estimate amounts specified in Schedule 2 and to notify the Secretary of State and any relevant precepting authority of those amounts.

Regulation 4 amends regulation 4 of those Regulations to provide that billing authorities in 100% pilot areas are not required to make deductions from the central share payment they make to the Secretary of State.

Regulation 5 amends regulation 5 of those Regulations to change the relevant precepting authority shares in respect of particular precepting authorities to reflect tier splits agreed by the 100% pilot areas.

Regulation 6 amends regulation 9 of those Regulations to bring forward the date by which billing authorities must make end of year calculations and notify the Secretary of State of the amounts calculated.

Regulation 7 amends Schedule 2 to those Regulations to change the conditions to be satisfied by case A and case B hereditaments in respect of deductions to be made from central share payments.

Regulation 8 consequentially amends Schedule 3 to those Regulations to reflect the changes in percentage shares for billing authorities in 100% pilot areas.

Regulation 9 consequentially amends Schedule 4 to those Regulations to provide that the distribution of surpluses and deficits in the Collection Fund reflects the changes to the central and local shares in the 100% pilot areas.

Regulation 10 inserts the 100% pilot areas into Schedule 5 to those Regulations.

### **Amendments to the Levy and Safety Net Regulations**

Regulation 12 amends regulation 2 of the Levy and Safety Net Regulations to amend the definition of “business rates baseline”.

Regulation 13 amends regulation 5 of those Regulations to provide the business rates baseline for authorities for the year commencing on 1st April 2017.

Regulation 14 amends regulation 6 of those Regulations to provide that authorities in 100% pilot areas are to have a levy rate of zero. It also provides for the calculation of levy rates for all other authorities for years commencing on or after 1st April 2017.

Regulation 15 amends Schedule 1 to those Regulations to change the calculation of “retained rates income” for billing authorities in 100% pilot areas, with the effect that safety net payments for such authorities continue to be calculated as if the authorities were still operating under the 50% rates retention scheme (as agreed with the authorities as part of their pilot agreements). The calculation of “retained rates income” is also changed for all other authorities to take account of the adjustments of top-ups and tariffs following the 2017 revaluation and changes to small business rate relief made in the 2016 Autumn Statement.

Regulation 16 consequentially amends Schedule 3 to those Regulations to list the authorities in the 100% pilot areas.

Regulation 17 inserts Schedule 4 to those Regulations.

An impact assessment has not been produced for this instrument because it amends an existing local tax regime. Publication of a full impact assessment is not necessary for such legislation.

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