
STATUTORY INSTRUMENTS

2022 No. 784

RATING AND VALUATION, ENGLAND

The Non-Domestic Rating (Transitional Protection Payments and Rates Retention) (Amendment) Regulations 2022

<i>Made</i>	- - - -	<i>11th July 2022</i>
<i>Laid before Parliament</i>		<i>13th July 2022</i>
<i>Coming into force</i>	- -	<i>3rd August 2022</i>

The Secretary of State makes the following Regulations in exercise of the powers conferred by sections 143(1) of, and paragraphs 7(1) and (2)(a), 33(1) and (4) and 44 of Schedule 7B to the Local Government Finance Act 1988(1).

Citation, commencement and extent

1. These Regulations may be cited as the Non-Domestic Rating (Transitional Protection Payments and Rates Retention) (Amendment) Regulations 2022 and come into force on 3rd August 2022.
2. These Regulations extend to England and Wales.

Amendment of the Non-Domestic Rating (Transitional Protection Payments) Regulations 2013

3. In regulation 6 (end of year calculations) of the Non-Domestic Rating (Transitional Protection Payments) Regulations 2013(2)—
 - (a) in paragraph (1) for “Subject to paragraphs (3) and (4), on or before 31 July”, substitute “Subject to paragraph (3), on or before 30 September”;
 - (b) in paragraph (3) for “the relevant year beginning on 1st April 2019” to the end, substitute “a relevant year beginning on 1st April 2019 or 1st April 2021 as if for “30 September” there were substituted “30 November”.”;
 - (c) omit paragraph (4).

(1) 1988 c. 41; Schedule 7B was inserted by section 1 of, and Schedule 1 to, the Local Government Finance Act 2012 (c. 17).
(2) S.I. 2013/106; amended by S.I. 2020/449, 2021/262. There are other amendments but none is relevant.

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

4. In regulation 9 (end of year calculations) of the Non-Domestic Rating (Rates Retention) Regulations 2013⁽³⁾—

- (a) in paragraph (1) for “Subject to paragraphs (5) and (6) on or before 31 July”, substitute “Subject to paragraph (5), on or before 30 September”;
- (b) in paragraph (5), for “the relevant year beginning on 1st April 2019” to the end, substitute “a relevant year beginning on 1st April 2019 or 1st April 2021 as if for “30 September” there were substituted “30 November””;
- (c) omit paragraph (6).

Signed by authority of the Secretary of State for Levelling Up, Housing and Communities

Eddie Hughes
Minister of State
Department for Levelling Up, Housing and
Communities

11th July 2022

(3) [S.I. 2013/452](#); amended by [S.I. 2015/628](#), [2016/1268](#), [2017/1321](#), [2018/463](#), [2020/449](#), [2021/262](#). There are other amendments but none is relevant.

EXPLANATORY NOTE

(This note is not part of the Regulations)

This instrument amends the Non-Domestic Rating (Transitional Protection Payments) Regulations 2013 (“the TPP Regulations”) and the Non-Domestic Rating (Rates Retention) Regulations 2013 (“the Rates Retention Regulations”).

Regulation 2 amends the TPP Regulations. These amendments change the deadline for end-of-year calculations for the transitional protection payment regime to 30 November in relation to the relevant year beginning in 2021 and to 30 September thereafter.

Regulation 3 amends the Rates Retention Regulations. These amendments change the deadline for end-of-year calculations for the business rates retention scheme to 30 November in relation to the relevant year beginning in 2021 and to 30 September thereafter.

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.