
STATUTORY INSTRUMENTS

2024 No. 324

RATING AND VALUATION, ENGLAND

**The Non-Domestic Rating (Rates Retention:
Miscellaneous Amendments) Regulations 2024**

Made - - - - *7th March 2024*
Coming into force - - *8th March 2024*

The Secretary of State makes these Regulations in exercise of the powers conferred by section 143(1) and (2) of, and paragraphs 6, 9, 10, 22, 25 and 37 of Schedule 7B to, the Local Government Finance Act 1988(1).

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

Citation, commencement and extent

1.—(1) These Regulations may be cited as the Non-Domestic Rating (Rates Retention: Miscellaneous Amendments) Regulations 2024.

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

(3) These Regulations extend to England and Wales.

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

2.—(1) The Non-Domestic Rating (Rates Retention) Regulations 2013(3) are amended as follows.

(2) In regulation 2(1)—

(a) in the definition of “small business non-domestic rating multiplier”, for “determined under Part 1 of” substitute “calculated by the Secretary of State under”;

(b) in the appropriate places, insert the following definitions—

““Hartlepool MDC Order” means the Hartlepool Development Corporation (Functions) Order 2023(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) Subsection (9D) was inserted in section 143 by section 1 of the Local Government Finance Act 2012.
(3) S.I. 2013/452; relevant amending instruments are S.I. 2016/1268, 2017/496, 2018/463, 2019/709 and 2023/268.
(4) S.I. 2023/446.

““Middlesbrough MDC Order” means the Middlesbrough Development Corporation (Functions) Order 2023(5);”;

““non-domestic rating multiplier” in relation to a year means the non-domestic rating multiplier for the year calculated by the Secretary of State under Schedule 7 to the 1988 Act;”;

““small business hereditament” means a hereditament for which on 1st April 2023 a rateable value of less than £51,000 is shown on a local non-domestic rating list;”;

““standard hereditament” means a hereditament for which on 1st April 2023 a rateable value greater than £50,999 is shown on a local non-domestic rating list.”.

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

(a) after paragraph (2), insert—

“(2A) Where a billing authority has received an MDC payment for the year, it must make a payment for the year to each of its relevant precepting authorities of the amount that is that authority’s share of the MDC payment.”;

(b) in paragraph (4), for “payment” substitute “payments”;

(c) after paragraph (4), insert—

“(5) In this regulation, an “MDC payment” means a payment from a Mayoral development corporation(6) made in accordance with Part 4 of the Middlesbrough MDC Order or Part 4 of the Hartlepool MDC Order.”.

(4) After regulation 12 (reconciliation of amounts where authority has failed to act diligently), insert—

“Reconciliation of MDC payments

12A.—(1) This regulation applies to an authority in relation to which there is a deficit or a surplus.

(2) Any deficit or surplus shall belong to or be borne by the billing authority and any relevant precepting authorities in accordance with the shares set out in regulation 5.

(3) A relevant precepting authority must pay its share of a surplus to the billing authority.

(4) A billing authority must pay to the relevant precepting authority that authority’s share of the deficit.

(5) Any payments under this regulation must be made before the end of the period of 28 days beginning with the certification date.

(6) In this regulation—

“certification date” means the date on which the billing authority’s certified non-domestic rating income for the relevant year is certified under regulation 9;

“deficit” and “surplus” have the meanings given in article 2 of the Middlesbrough MDC Order or article 2 of the Hartlepool MDC Order (as the case may be).”.

(5) In paragraph 1(2) of Schedule 1 (non-domestic rating income)—

(a) in paragraph (a), for “Part 1” substitute “Part A1(7);”;

(b) after paragraph (b)(ii), insert—

(5) [S.I. 2023/447](#).

(6) A Mayoral development corporation is a corporation established under section 198 of the Localism Act 2011 (c.20).

(7) Part A1 was inserted into the Local Government Finance Act 1988 by section 15 of the Non-Domestic Rating Act 2023 (c.53).

“(ii) for a financial year beginning on or after 1st April 2024 is determined by the formula—

$$X1 \times \frac{D \times B2 + E \times C2}{D \times B1 + E \times C1}$$

where—

where—

X1 is the value of X for the preceding 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;

C2 is the non-domestic rating multiplier for the relevant year;

C1 is the non-domestic rating multiplier for the preceding year;

D is the sum of the total rateable value of all small business hereditaments shown in the authority’s list on 1st April 2023;

E is the sum of the total rateable value of standard hereditaments shown in the authority’s list on 1st April 2023;”.

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

3.—(1) The Non-Domestic Rating (Levy and Safety Net) Regulations 2013⁽⁸⁾ are amended as follows.

(2) In regulation 2(1) (interpretation)—

(a) in the definition of “business rates baseline”—

(i) in sub-paragraph (c), in the second place it occurs, omit “and” ;

(ii) in sub-paragraph (d), for “a year commencing on or after 1st April 2021” substitute “the year commencing on 1st April 2021 or 2022”;

(iii) after sub-paragraph (d), insert—

“(e) for the year commencing on 1st April 2023, the amount specified with respect to an authority by regulation 5 and Schedule 7;”;

(b) in the definition of “small business non-domestic rating multiplier”, for “determined under Part 1 of” substitute “calculated by the Secretary of State under”;

(c) in the appropriate places, insert the following definitions—

““non-domestic rating multiplier” in relation to a year means the non-domestic rating multiplier for the year calculated by the Secretary of State under Schedule 7 to the 1988 Act;”;

““small business hereditament” means a hereditament for which on 1st April 2023 a rateable value of less than £51,000 is shown on a local non-domestic rating list;”;

““standard hereditament” means a hereditament for which on 1st April 2023 a rateable value greater than £50,999 is shown on a local non-domestic rating list.”.

(3) In regulation 4(1) (meaning of retained rates income for purposes of levy and safety net calculations), after “Schedule 1B”, insert “, Schedule 6A”.

⁽⁸⁾ S.I. 2013/737, amended by S.I. 2014/822, 2015/617, 2015/2039, 2017/496, 2018/463, 2019/709, 2020/1357, 2022/189 and 2023/268.

(4) In regulation 5 (business rates baseline and baseline funding level)—

(a) after paragraph (1C), insert—

“(1D) For the year commencing on 1st April 2023, the business rates baseline of an authority listed in column A of the table in Schedule 7 is the amount specified with respect to that authority in column D of that table.”;

(b) in paragraph (3)—

(i) in sub-paragraph (a), for the words from “and the years” to “(b),” substitute “, 1st April 2018, 1st April 2019, 1st April 2020, 1st April 2021 and 1st April 2022”;

(ii) in sub-paragraph (b)—

(aa) in the definition of A, for “year immediately preceding the relevant” substitute “preceding”;

(bb) in the definition of B1, for “year.” substitute “year.”;

(iii) after sub-paragraph (b), insert—

“(c) the years commencing on or after 1st April 2024 is the amount calculated in accordance with the formula—

$$A \times \frac{D \times B2 + E \times C2}{D \times B1 + E \times C1}$$

where—

A is the baseline funding level for the preceding 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;

C2 is the non-domestic rating multiplier for the relevant year;

C1 is the non-domestic rating multiplier for the preceding year;

D is—

(i) in the case of a billing authority, the sum of the total rateable value of all small business hereditaments shown in the authority’s list on 1st April 2023;

(ii) in the case of a major precepting authority, the sum of the total rateable value of all small business hereditaments shown on 1st April 2023 in the lists of all billing authorities in relation to that authority;

E is—

(i) in the case of a billing authority, the sum of the total rateable value of standard hereditaments shown in the authority’s list on 1st April 2023;

(ii) in the case of a major precepting authority, the sum of the total rateable value of all standard hereditaments shown on 1st April 2023 in the lists of all billing authorities in relation to that authority on 1st April 2023.”;

(c) in paragraph 4(a)—

(i) in paragraph (ii), omit “and”;

(ii) after paragraph (ii), insert—

“(iii) for the year commencing on 1st April 2023, 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 2023; and”.

(5) In regulation 6 (individual levy rates and safety net thresholds)—

(a) in paragraph (2B), in the definitions of E and F, for “1st April 2017” substitute “the day on which the current lists were compiled”;

(b) in paragraph (2F)—

(i) omit “or after”;

(ii) after “2019” insert “, 1st April 2020, 1st April 2021 or 1st April 2022”;

(c) in paragraph (2I), for the words from “or after” to “that table” substitute “1st April 2021 or 1st April 2022”;

(d) after paragraph (3), insert—

“(4) In this regulation, “current lists” means the local non-domestic rating lists compiled in accordance with section 41(1) of the 1988 Act and in force for the relevant year.”.

(6) In Schedule 1 (calculation of retained rates income)—

(a) in paragraph 1(1) (calculation for billing authorities)—

(i) for the formula which appears immediately after the opening words substitute—

$$„K(L + N - M - O + S + T + U + V + W + Y + Z) + Z1 + (P - Q) „$$

(ii) in the definition of P—

(aa) in paragraph (a), for “or (h)” substitute “, (h) or (i)”;

(bb) for paragraph (h) substitute—

“(h) for the relevant year beginning on 1st April 2023, the amount specified for the authority in column B of the table in Schedule 7;

(i) for the relevant year beginning on 1st April 2024, the amount calculated for that authority in accordance with the formula—

$$A \times \frac{D \times B2 + E \times C2}{D \times B1 + E \times C1}$$

where—

A is P for the preceding 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;

C2 is the non-domestic rating multiplier for the relevant year;

C1 is the non-domestic rating multiplier for the preceding year;

D is the sum of the total rateable value of all small business hereditaments shown in the authority’s list on 1st April 2023;

E is the sum of the total rateable value of standard hereditaments shown in the authority’s list on 1st April 2023;”;

(iii) in the definition of Q—

(aa) in paragraph (a), for “or (h)” substitute “, (h) or (i)”;

(bb) for paragraph (h) substitute—

“(h) for the relevant year beginning on 1st April 2023, the amount specified for the authority in column C of the table in Schedule 7;

(i) for the relevant year beginning on 1st April 2024, the amount calculated for that authority in accordance with the formula—

$$A \times \frac{D \times B2 + E \times C2}{D \times B1 + E \times C1}$$

where—

A is Q for the preceding 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;

C2 is the non-domestic rating multiplier for the relevant year;

C1 is the non-domestic rating multiplier for the preceding year;

D is the sum of the total rateable value of all small business hereditaments shown in the authority’s list on 1st April 2023;

E is the sum of the total rateable value of standard hereditaments shown in the authority’s list on 1st April 2023;”;

(iv) in the definition of U, omit “and”;

(v) after the definition of U, insert—

“V is—

(a) for the years commencing on or after 1st April 2024, the amount calculated in accordance with sub-paragraph (4E);

(b) for any other year, zero;

W is—

(a) for the years commencing on or after 1st April 2024, the amount calculated in accordance with sub-paragraph (4F);

(b) for any other year, zero;”;

(vi) in the definition of Y, in paragraph (d), for “that table.” substitute “that table;”;

(vii) after the definition of Y, insert—

“Z is—

(a) for the years commencing on or after 1st April 2024, the amount calculated in accordance with sub-paragraph (4G);

- (b) for any other year, zero;
Z1 is—
 - (a) for the year beginning on 1st April 2022, the amount specified for the authority in column B of Schedule 6A;
 - (b) for a year beginning on or after 1st April 2023, the amount specified for the authority in column E of Schedule 7;
 - (c) for any other year, zero.”;
- (b) after paragraph 1(4D), insert—
 - “(4E) The amount calculated in accordance with this sub-paragraph is the amount which is the difference between—
 - (a) (i) the total of 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 in respect of—
 - (aa) a day in that year, and
 - (bb) a day in a previous year where the amount was not credited in a previous year; less
 - (ii) the total of 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 in respect of—
 - (aa) a day in that year, and
 - (bb) a day in a previous year where the amount was not charged in a previous year; and
 - (b) the amount that would have been calculated under paragraph (a) if for paragraph 10(2) of Schedule 4ZA to the 1988 Act⁽⁹⁾ there were substituted—
 - “(2) “A” is the rateable value shown for the day under section 42(4) as regards the hereditament.”.
- (4F) The amount calculated in accordance with this sub-paragraph is 50% of the amount which is the difference between—
 - (a) (i) the total of 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 in respect of—
 - (aa) a day in that year, and
 - (bb) a day in a previous year where the amount was not credited in a previous year; less
 - (ii) the total of 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 in respect of—
 - (aa) a day in that year, and
 - (bb) a day in a previous year where the amount was not charged in a previous year; and

⁽⁹⁾ Schedule 4ZA was inserted by section 1 of the Non-Domestic Rating Act 2023 (c.53).

- (b) the amount that would have been calculated under paragraph (a) if paragraph 8 of Schedule 4ZA to the 1988 Act (rural rate relief) were omitted.
- (4G) The amount calculated in accordance with this sub-paragraph is the amount which is the difference between—
- (a) (i) the total of 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 in respect of—
- (aa) a day in that year, and
- (bb) a day in a previous year where the amount was not credited in a previous year; less
- (ii) the total of 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 in respect of—
- (aa) a day in that year, and
- (bb) a day in a previous year where the amount was not charged in a previous year; and
- (b) the amount that would have been calculated under paragraph (a) if paragraph 6 of Schedule 4ZA to the 1988 Act (heat networks rate relief) were omitted.”;
- (c) in paragraph 2 (calculation for major precepting authorities)—
- (i) for the formula which appears immediately after the opening words substitute—
- $$„ S(R + U + V + Z + W + Y) + Z1 + (P - Q) „$$
- (ii) in the definition of S, in paragraph (iiia), for “or after 1st April 2017” substitute “1st April 2017, 1st April 2018, 1st April 2019, 1st April 2020 or 1st April 2021”;
- (iii) in the definition of P—
- (aa) in paragraph (a), for “or (d)” substitute “, (d), (e) or (f)”;
- (bb) after paragraph (d), insert—
- “(e) for the relevant year beginning on 1st April 2023, the amount specified for the authority in column B of the table in Schedule 7;
- (f) for the relevant year beginning on 1st April 2024, the amount calculated for that authority in accordance with the formula—

$$A \times \frac{D \times B2 + E \times C2}{D \times B1 + E \times C1}$$

where—

A is P for the preceding 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;

C2 is the non-domestic rating multiplier for the relevant year;

C1 is the non-domestic rating multiplier for the preceding year;

D is the sum of the total rateable value of all small business hereditaments shown in the lists of all billing authorities in relation to the authority on 1st April 2023;

E is the sum of the total rateable value of standard hereditaments shown in the lists of all billing authorities in relation to the authority on 1st April 2023;”;

(iv) in the definition of Q—

(aa) in paragraph (a), for “or (d)” substitute “, (d), (e) or (f)”;

(bb) after paragraph (d), insert—

“(e) for the relevant year beginning on 1st April 2023, the amount specified for the authority in column C of the table in Schedule 7;

(f) for the relevant year beginning on 1st April 2024, the amount calculated for that authority in accordance with the formula—

$$A \times \frac{D \times B2 + E \times C2}{D \times B1 + E \times C1}$$

where—

A is Q for the preceding 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;

C2 is the non-domestic rating multiplier for the relevant year;

C1 is the non-domestic rating multiplier for the preceding year;

D is the sum of the total rateable value of all small business hereditaments shown in the lists of all billing authorities in relation to the authority on 1st April 2023;

E is the sum of the total rateable value of standard hereditaments shown in the lists of all billing authorities in relation to the authority on 1st April 2023;”;

(v) in the definition of W, after paragraph (d), insert—

“(e) for the relevant year beginning on 1st April 2024, the sum of the amounts of relief awarded under section 47 of the 1988 Act by all the 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, where the relief has been awarded in accordance with the following guidance issued by the Secretary of State—

(i) “Business Rates Relief: 2023 Supporting Small Business Relief, local authority guidance” published on 21 December 2022⁽¹⁰⁾, or

⁽¹⁰⁾ <https://www.gov.uk/government/publications/business-rates-relief-2023-supporting-small-business-relief-local-authority-guidance/business-rates-relief-2023-supporting-small-business-relief-local-authority-guidance>. See also the Explanatory Note.

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

- (ii) “Business Rates Relief: 2024/25 Retail, Hospitality and Leisure Scheme” published on 15 December 2023⁽¹¹⁾”;
- (vi) in the definition of Y, after “S” insert “, V, W and Z”;
- (vii) in the definition of Z, for “1988 Act.” substitute “1988 Act.”;
- (viii) after the definition of Z, insert—
 - “Z1 is—
 - (a) for the year beginning on 1st April 2022, the amount specified for the authority in column B of Schedule 6A;
 - (b) for a year beginning on or after 1st April 2023, the amount specified for the authority in column E of Schedule 7.”

(7) After Schedule 6 (table of authorities, business rates baselines, baseline funding levels and values of A and Y), insert Schedule 6A which is set out in Schedule 1 to these Regulations.

(8) For Schedule 7 (table of authorities, values for P and Q) substitute the Schedule set out in Schedule 2 to these Regulations.

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

Simon Hoare
Parliamentary Under Secretary of State
Department for Levelling Up, Housing and
Communities

7th March 2024

⁽¹¹⁾ <https://www.gov.uk/guidance/business-rates-relief-202425-retail-hospitality-and-leisure-scheme#:~:text=5.-,The%202024%2F25%20Retail%2C%20Hospitality%20and%20Leisure%20Business%20Rates%20Relief,of%20%C2%A3110%2C000%20per%20business>. See also the Explanatory Note.

SCHEDULE 1

Regulation 3(7)

“SCHEDULE 6A

Regulation 4 and Schedule 1

Table of Authorities, Value of Z1 for the year commencing on 1st April 2022

<i>Column A</i>	<i>Column B</i>
<i>The council for the local government area of—</i>	<i>Value of Z1 for the year commencing on 1st April 2022 (£)</i>
Adur	10,249
Amber Valley	18,636
Arun	21,850
Ashfield	22,343
Ashford	30,511
Avon Combined Fire Authority	6,845
Babergh	14,868
Barking and Dagenham	25,046
Barnet	48,492
Barnsley	39,624
Basildon	40,923
Basingstoke and Deane	39,168
Bassetlaw	24,815
Bath and North East Somerset	95,829
Bedford	48,386
Bedfordshire Combined Fire Authority	3,199
Berkshire Combined Fire Authority	6,977
Bexley	31,611
Birmingham	620,403
Blaby	25,583
Blackburn with Darwen	32,517
Blackpool	33,884
Bolsover	14,751
Bolton	128,211
Boston	11,774
Bournemouth, Christchurch and Poole	99,455
Bracknell Forest	36,599
Bradford	102,590
Braintree	25,461

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

<i>Column A</i>	<i>Column B</i>
Breckland	20,372
Brent	52,465
Brentwood	14,784
Brighton and Hove	82,917
Bristol	278,503
Broadland	17,796
Bromley	39,621
Bromsgrove	15,675
Broxbourne	19,856
Broxtowe	15,901
Buckinghamshire	126,234
Buckinghamshire Combined Fire Authority	4,959
Burnley	16,917
Bury	71,130
Calderdale	43,269
Cambridge	69,074
Cambridgeshire	40,850
Cambridgeshire Combined Fire Authority	5,889
Camden	256,102
Cannock Chase	20,357
Canterbury	33,015
Castle Point	9,318
Central Bedfordshire	64,505
Charnwood	29,637
Chelmsford	42,895
Cheltenham	30,047
Cherwell	52,591
Cheshire Combined Fire Authority	6,148
Cheshire East	96,448
Cheshire West and Chester	104,297
Chesterfield	22,545
Chichester	28,285
Chorley	15,043
City of London	425,665

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

<i>Column A</i>	<i>Column B</i>
Cleveland Combined Fire Authority	2,599
Colchester	36,443
Cornwall	272,159
Cotswold	20,225
Coventry	172,767
Crawley	57,740
Croydon	50,580
Cumberland	74,052
Cumbria Fire Authority	2,833
Dacorum	34,605
Darlington	23,774
Dartford	46,930
Derby	61,530
Derbyshire	28,200
Derbyshire Combined Fire Authority	4,389
Derbyshire Dales	13,134
Devon	34,175
Devon and Somerset Combined Fire Authority	8,147
Doncaster	70,040
Dorset	79,203
Dorset and Wiltshire Fire and Rescue Authority	7,307
Dover	24,346
Dudley	126,273
Durham	88,141
Durham Combined Fire Authority	2,284
Ealing	61,716
East Cambridgeshire	13,390
East Devon	23,889
East Hampshire	19,218
East Hertfordshire	25,939
East Lindsey	24,196
East Riding of Yorkshire	71,887
East Staffordshire	31,377
East Suffolk	53,007

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

<i>Column A</i>	<i>Column B</i>
East Sussex	18,896
East Sussex Combined Fire Authority	3,792
Eastbourne	20,462
Eastleigh	29,683
Elmbridge	33,447
Enfield	46,237
Epping Forest	21,452
Epsom and Ewell	14,082
Erewash	14,728
Essex	62,385
Essex PCC-Fire	9,222
Exeter	41,358
Fareham	22,662
Fenland	14,959
Folkestone and Hythe	16,285
Forest of Dean	9,174
Fylde	14,482
Gateshead	58,281
Gedling	13,647
Gloucester	28,771
Gloucestershire	31,577
Gosport	9,601
Gravesham	14,801
Great Yarmouth	17,686
Greater London Authority	4,048,432
Greater Manchester Combined Authority	15,332
Greenwich	40,974
Guildford	45,968
Hackney	67,899
Halton	70,587
Hammersmith and Fulham	94,727
Hampshire	64,054
Hampshire and Isle of Wight Fire and Rescue Authority	10,349
Harborough	26,607

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

<i>Column A</i>	<i>Column B</i>
Haringey	30,866
Harlow	23,524
Harrow	22,319
Hart	15,638
Hartlepool	21,677
Hastings	13,569
Havant	18,723
Havering	33,517
Hereford and Worcester Combined Fire Authority	3,514
Herefordshire	36,989
Hertfordshire	66,650
Hertsmere	26,384
High Peak	16,050
Hillingdon	132,669
Hinckley and Bosworth	20,618
Horsham	25,742
Hounslow	73,290
Humberside Combined Fire Authority	4,711
Huntingdonshire	33,979
Hyndburn	13,150
Ipswich	30,357
Isle of Wight	30,440
Isles of Scilly	1,317
Islington	118,665
Kensington and Chelsea	126,374
Kent	75,118
Kent Combined Fire Authority	9,608
King's Lynn and West Norfolk	27,563
Kingston upon Hull	61,984
Kingston upon Thames	33,529
Kirklees	76,848
Knowsley	58,691
Lambeth	72,306
Lancashire	47,503

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

<i>Column A</i>	<i>Column B</i>
Lancashire Combined Fire Authority	6,633
Lancaster	35,600
Leeds	248,827
Leicester	81,037
Leicestershire	35,674
Leicestershire Combined Fire Authority	5,801
Lewes	15,919
Lewisham	27,097
Lichfield	20,016
Lincoln	24,826
Lincolnshire	31,767
Liverpool	294,183
Luton	43,852
Maidstone	33,175
Maldon	9,060
Malvern Hills	10,653
Manchester	492,717
Mansfield	16,720
Medway	61,834
Melton	8,837
Merseyside Fire and CD Authority	6,327
Merton	34,518
Mid Devon	10,470
Mid Suffolk	15,551
Mid Sussex	27,877
Middlesbrough	27,475
Milton Keynes	116,733
Mole Valley	22,383
New Forest	38,236
Newark and Sherwood	23,786
Newcastle upon Tyne	97,309
Newcastle-under-Lyme	20,141
Newham	68,582
Norfolk	41,399

<i>Column A</i>	<i>Column B</i>
North Devon	20,893
North East Derbyshire	10,565
North East Lincolnshire	41,373
North Hertfordshire	22,724
North Kesteven	16,771
North Lincolnshire	55,601
North Norfolk	18,994
North Northamptonshire	91,962
North Somerset	44,755
North Tyneside	40,970
North Warwickshire	27,456
North West Leicestershire	39,644
North Yorkshire	157,705
North Yorkshire PCC-FRA	4,624
Northamptonshire PCC-FRA	4,376
Northumberland	66,402
Norwich	43,015
Nottingham	93,650
Nottinghamshire	30,071
Nottinghamshire Combined Fire Authority	5,252
Nuneaton and Bedworth	19,424
Oadby and Wigston	7,624
Oldham	84,469
Oxford	61,532
Oxfordshire	49,584
Pendle	11,640
Peterborough	66,146
Plymouth	62,361
Portsmouth	57,372
Preston	33,118
Reading	83,729
Redbridge	25,221
Redcar and Cleveland	26,368
Redditch	18,223

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

<i>Column A</i>	<i>Column B</i>
Reigate and Banstead	28,592
Ribble Valley	9,717
Richmond upon Thames	36,455
Rochdale	94,921
Rochford	10,746
Rossendale	8,061
Rother	12,564
Rotherham	52,086
Rugby	28,762
Runnymede	29,595
Rushcliffe	16,436
Rushmoor	26,061
Rutland	9,013
Salford	135,442
Sandwell	142,345
Sefton	99,304
Sevenoaks	21,150
Sheffield	145,752
Shropshire	64,079
Shropshire Combined Fire Authority	2,300
Slough	61,790
Solihull	147,500
Somerset	124,838
South Cambridgeshire	50,152
South Derbyshire	14,924
South Gloucestershire	183,232
South Hams	19,684
South Holland	13,641
South Kesteven	24,817
South Norfolk	20,168
South Oxfordshire	26,754
South Ribble	20,005
South Staffordshire	15,797
South Tyneside	21,053

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

<i>Column A</i>	<i>Column B</i>
South Yorkshire Fire and CD Authority	6,276
Southampton	70,552
Southend-on-Sea	32,467
Southwark	125,935
Spelthorne	25,053
St Albans	32,969
St. Helens	72,874
Stafford	27,135
Staffordshire	37,266
Staffordshire Moorlands	12,569
Staffordshire PCC-FRA	5,435
Stevenage	23,748
Stockport	120,355
Stockton-on-Tees	51,812
Stoke-on-Trent	63,428
Stratford-on-Avon	33,380
Stroud	18,468
Suffolk	38,769
Sunderland	61,494
Surrey	69,834
Surrey Heath	18,762
Sutton	24,441
Swale	30,350
Swindon	72,244
Tameside	81,780
Tamworth	18,232
Tandridge	13,036
Teignbridge	19,147
Telford and Wrekin	48,597
Tendring	17,861
Test Valley	30,847
Tewkesbury	19,622
Thanet	22,217
Three Rivers	16,214

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

<i>Column A</i>	<i>Column B</i>
Thurrock	79,772
Tonbridge and Malling	31,069
Torbay	25,922
Torrige	9,134
Tower Hamlets	168,526
Trafford	195,013
Tunbridge Wells	30,011
Tyne and Wear Fire and CD Authority	5,696
Uttlesford	24,798
Vale of White Horse	34,680
Wakefield	90,865
Walsall	98,684
Waltham Forest	27,875
Wandsworth	51,737
Warrington	65,548
Warwick	38,869
Warwickshire	36,973
Watford	31,738
Waverley	22,970
Wealden	21,467
Welwyn Hatfield	32,424
West Berkshire	55,982
West Devon	7,314
West Lancashire	17,931
West Lindsey	11,044
West Midlands Fire Authority	14,301
West Northamptonshire	122,476
West of England Combined Authority	29,658
West Oxfordshire	22,778
West Suffolk	41,293
West Sussex	47,213
West Yorkshire Fire and CD Authority	11,478
Westminster	807,452
Westmorland and Furness	64,763

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

<i>Column A</i>	<i>Column B</i>
Wigan	113,856
Wiltshire	107,163
Winchester	34,844
Windsor and Maidenhead	55,526
Wirral	101,304
Woking	25,448
Wokingham	48,260
Wolverhampton	107,842
Worcester	23,439
Worcestershire	24,833
Worthing	17,110
Wychavon	25,812
Wyre	15,461
Wyre Forest	16,567
York	68,855”

SCHEDULE 2

Regulation 3(8)

“SCHEDULE 7

Regulations 4, 5 and Schedule 1

Table of Authorities, Values for the year commencing on 1st April 2023

<i>Column A</i>	<i>Column B</i>	<i>Column C</i>	<i>Column D</i>	<i>Column E</i>
<i>The council for the local government area of—</i>	<i>Value of P commencing on 1st April 2023 (£)</i>	<i>Value of Q commencing on 1st April 2023 (£)</i>	<i>Business rates baseline for the year commencing on 1st April 2023 (£)</i>	<i>Value of Z1 for the year commencing on 1st April 2023 (£)</i>
Adur	0	5,886,196	7,719,480	10,911
Amber Valley	0	10,360,545	13,703,470	19,421
Arun	0	9,726,719	13,532,700	21,982
Ashfield	0	11,284,697	15,315,304	23,297
Ashford	0	16,320,213	19,305,528	29,925
Avon Combined Fire Authority	6,271,165	0	5,044,356	6,938
Babergh	0	7,819,032	10,037,763	15,150
Barking and Dagenham	36,759,775	0	23,098,271	28,955

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

<i>Column A</i>	<i>Column B</i>	<i>Column C</i>	<i>Column D</i>	<i>Column E</i>
Barnet	21,862,867	0	39,065,817	46,240
Barnsley	32,379,468	0	26,685,783	41,197
Basildon	0	28,170,558	34,085,389	43,825
Basingstoke and Deane	0	30,382,022	33,548,418	41,244
Bassetlaw	0	13,704,366	17,912,390	25,093
Bath and North East Somerset	0	10,097,415	34,672,574	93,998
Bedford	0	1,734,493	35,076,509	53,030
Bedfordshire Combined Fire Authority	3,684,977	0	2,479,349	3,568
Berkshire Combined Fire Authority	1,854,560	0	5,539,339	7,306
Bexley	14,290,871	0	23,732,548	35,109
Birmingham	157,052,169	0	214,565,283	629,024
Blaby	0	13,961,526	16,275,225	24,061
Blackburn Darwen	25,217,750	0	21,016,187	32,904
Blackpool	27,212,957	0	22,901,451	30,681
Bolsover	0	6,751,926	9,787,847	15,376
Bolton	27,224,353	0	43,484,602	127,648
Boston	0	5,200,540	8,004,669	11,543
Bournemouth, Christchurch and Poole	0	21,229,964	78,183,093	101,737
Bracknell Forest	0	4,254,234	21,716,018	36,652
Bradford	75,668,497	0	68,800,405	98,654
Braintree	0	16,367,850	19,985,267	28,238
Breckland	0	9,871,557	13,979,140	21,583
Brent	50,245,858	0	41,380,259	57,902
Brentwood	0	10,941,769	12,663,102	15,082
Brighton and Hove	1,580,128	0	59,768,041	80,375
Bristol	0	8,215,098	114,030,729	288,324
Broadland	0	9,659,443	12,642,601	18,199
Bromley	10,963,461	0	28,949,681	38,222
Bromsgrove	0	9,396,054	11,207,573	16,613
Broxbourne	0	15,650,123	18,092,341	22,172

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

<i>Column A</i>	<i>Column B</i>	<i>Column C</i>	<i>Column D</i>	<i>Column E</i>
Broxtowe	0	7,946,720	10,952,626	15,295
Buckinghamshire	0	44,108,583	100,580,958	138,870
Buckinghamshire Combined Authority	Fire 1,519,073	0	3,819,084	5,406
Burnley	0	6,621,251	11,045,332	17,408
Bury	11,692,014	0	25,664,456	69,366
Calderdale	13,947,565	0	29,861,238	43,111
Cambridge	0	40,338,554	44,770,194	71,611
Cambridgeshire	39,120,547	0	28,719,234	44,279
Cambridgeshire Combined Authority	Fire 2,163,938	0	4,180,445	6,319
Camden	0	91,475,234	186,385,439	242,778
Cannock Chase	0	9,872,345	13,031,884	20,057
Canterbury	0	17,106,588	21,969,348	32,008
Castle Point	0	4,236,703	6,584,633	9,521
Central Bedfordshire	0	15,270,360	48,647,424	74,092
Charnwood	0	16,017,112	20,470,517	29,592
Chelmsford	0	29,285,318	32,820,993	43,546
Cheltenham	0	20,896,337	23,844,113	31,135
Cherwell	0	32,835,446	36,797,195	54,366
Cheshire Fire Authority	Combined 5,302,260	0	4,521,211	6,158
Cheshire East	0	27,641,751	71,769,947	97,691
Cheshire West and Chester	0	18,669,037	73,603,382	101,156
Chesterfield	0	11,643,228	15,142,992	21,935
Chichester	0	18,101,252	20,437,427	27,931
Chorley	0	7,560,591	10,611,701	15,910
City of London	0	269,684,647	286,982,441	404,543
Cleveland Fire Authority	Combined 7,750,977	0	1,964,569	2,554
Colchester	0	20,347,877	24,836,708	36,040
Cornwall	28,729,088	0	87,603,051	270,932
Cotswold	0	12,908,167	14,856,773	21,310
Coventry	21,664,173	0	62,224,956	175,383

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

<i>Column A</i>	<i>Column B</i>	<i>Column C</i>	<i>Column D</i>	<i>Column E</i>
Crawley	0	46,978,255	50,757,507	61,186
Croydon	36,170,303	0	40,644,817	50,717
Cumberland	11,476,705	0	51,461,223	72,393
Cumbria Fire Authority	3,923,065	0	1,937,235	2,774
Dacorum	0	29,333,958	32,464,001	41,245
Darlington	8,101,244	0	15,662,817	22,978
Dartford	0	27,399,900	30,217,442	42,185
Derby	18,705,295	0	41,175,198	59,130
Derbyshire	97,996,439	0	19,102,126	28,400
Derbyshire Combined Fire Authority	6,356,900	0	2,962,435	4,362
Derbyshire Dales	0	6,567,836	8,305,627	12,622
Devon	83,441,759	0	23,050,422	34,403
Devon and Somerset Combined Fire Authority	10,887,414	0	5,638,643	8,174
Doncaster	34,170,637	0	45,053,771	72,405
Dorset	0	12,414,448	58,384,275	81,371
Dorset and Wiltshire Fire and Rescue Authority	5,327,867	0	5,517,203	7,557
Dover	0	15,277,266	19,120,931	26,820
Dudley	24,864,847	0	46,589,267	122,367
Durham	75,762,939	0	56,302,040	86,229
Durham Combined Fire Authority	5,919,966	0	1,469,557	2,229
Ealing	25,182,620	0	54,807,788	69,433
East Cambridgeshire	0	6,409,166	8,967,553	14,461
East Devon	0	11,520,099	14,287,232	24,786
East Hampshire	0	12,658,493	14,625,155	20,400
East Hertfordshire	0	18,913,687	21,736,012	29,142
East Lindsey	0	7,816,937	14,198,149	24,332
East Riding of Yorkshire	13,013,238	0	42,207,857	73,455
East Staffordshire	0	20,557,717	23,876,745	32,291
East Suffolk	0	23,707,532	30,891,652	53,761
East Sussex	64,906,050	0	12,967,419	19,003

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

<i>Column A</i>	<i>Column B</i>	<i>Column C</i>	<i>Column D</i>	<i>Column E</i>
East Sussex Combined Fire Authority	5,394,619	0	2,659,500	3,752
Eastbourne	0	10,438,349	14,227,207	18,889
Eastleigh	0	21,907,335	24,587,631	30,523
Elmbridge	0	23,782,103	26,197,570	33,555
Enfield	36,488,357	0	40,451,132	51,462
Epping Forest	0	12,526,708	15,981,605	22,871
Epsom and Ewell	0	8,924,993	10,397,842	13,497
Erewash	0	6,601,406	10,049,921	14,308
Essex	135,311,977	0	47,934,364	65,353
Essex PCC-Fire	10,091,986	0	7,045,400	9,594
Exeter	0	25,257,946	29,542,532	40,054
Fareham	0	16,832,266	18,833,051	23,665
Fenland	0	7,243,731	11,084,141	15,904
Folkestone and Hythe	0	6,754,369	10,626,598	16,378
Forest of Dean	0	3,759,963	6,449,140	10,558
Fylde	0	8,509,760	10,517,510	14,328
Gateshead	21,214,218	0	39,443,144	52,710
Gedling	0	6,278,935	9,470,506	13,662
Gloucester	0	17,351,704	21,194,857	29,183
Gloucestershire	54,680,777	0	23,923,823	33,633
Gosport	0	4,175,844	6,774,515	10,310
Gravesham	0	7,222,256	10,298,018	15,713
Great Yarmouth	0	8,579,518	12,563,925	17,096
Greater London Authority	0	539,739,302	1,660,198,032	3,904,092
Greater Manchester Combined Authority	22,094,279	0	11,141,165	15,534
Greenwich	62,268,197	0	24,342,770	41,756
Guildford	0	32,512,491	35,550,611	45,623
Hackney	69,606,598	0	45,584,885	73,545
Halton	11,920,046	0	25,534,850	74,044
Hammersmith and Fulham	0	11,955,703	76,126,357	86,771
Hampshire	73,545,243	0	51,208,635	67,894

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

<i>Column A</i>	<i>Column B</i>	<i>Column C</i>	<i>Column D</i>	<i>Column E</i>
Hampshire and Isle of Wight Fire and Rescue Authority	8,991,437	0	8,039,931	10,758
Harborough	0	16,894,676	18,731,509	29,220
Haringey	59,735,597	0	25,321,860	32,898
Harlow	0	17,247,160	20,482,035	24,341
Harrow	23,238,520	0	17,921,732	22,614
Hart	0	12,656,473	14,090,245	16,342
Hartlepool	11,965,752	0	17,591,380	20,112
Hastings	0	6,016,303	9,978,755	13,489
Havant	0	10,167,199	13,640,307	18,586
Havering	8,734,605	0	27,116,301	34,870
Hereford and Worcester Combined Fire Authority	3,399,494	0	2,501,048	3,609
Herefordshire	9,032,291	0	24,830,058	37,526
Hertfordshire	67,513,722	0	61,191,519	78,442
Hertsmere	0	24,370,395	27,195,056	36,647
High Peak	0	8,834,577	11,290,896	16,199
Hillingdon	0	53,137,410	102,125,760	129,970
Hinckley and Bosworth	0	11,399,777	14,095,807	22,240
Horsham	0	16,953,004	19,081,935	27,217
Hounslow	0	9,182,825	60,328,979	76,838
Humberside Combined Fire Authority	10,159,145	0	3,103,092	4,627
Huntingdonshire	0	21,393,288	26,148,399	36,500
Hyndburn	0	4,838,969	8,574,430	13,891
Ipswich	0	17,355,884	21,876,173	29,406
Isle of Wight	12,209,734	0	19,867,511	29,806
Isles of Scilly	668,255	0	941,466	1,222
Islington	9,705,220	0	78,738,965	108,052
Kensington and Chelsea	0	40,448,831	95,151,690	104,011
Kent	140,865,025	0	54,064,457	76,944
Kent Combined Fire Authority	8,497,089	0	6,963,746	9,843

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

<i>Column A</i>	<i>Column B</i>	<i>Column C</i>	<i>Column D</i>	<i>Column E</i>
King's Lynn and West Norfolk	0	11,940,298	17,637,016	27,616
Kingston upon Hull	43,441,700	0	41,192,733	58,518
Kingston upon Thames	0	3,521,651	26,412,364	31,865
Kirklees	30,553,748	0	55,218,918	76,539
Knowsley	42,697,127	0	22,025,059	63,612
Lambeth	67,202,037	0	48,499,422	70,632
Lancashire	162,567,915	0	34,001,601	48,749
Lancashire Combined Fire Authority	11,597,168	0	4,671,182	6,714
Lancaster	0	20,435,957	26,387,400	35,046
Leeds	0	10,125,661	174,489,016	242,520
Leicester	50,111,026	0	55,007,294	78,691
Leicestershire	40,384,768	0	23,805,331	37,124
Leicestershire Combined Fire Authority	5,460,787	0	3,883,910	5,919
Lewes	0	8,812,198	11,138,992	16,763
Lewisham	79,696,506	0	19,017,622	26,910
Lichfield	0	12,801,214	14,997,179	20,937
Lincoln	0	12,135,384	16,092,307	22,644
Lincolnshire	95,087,069	0	20,548,047	31,117
Liverpool	82,243,755	0	101,075,761	284,847
Luton	12,767,238	0	37,791,393	47,715
Maidstone	0	21,618,916	25,000,735	34,517
Maldon	0	4,542,254	6,132,089	9,658
Malvern Hills	0	5,251,159	7,147,957	10,642
Manchester	5,858,726	0	179,598,558	499,916
Mansfield	0	7,145,550	11,017,234	15,694
Medway	3,159,362	0	46,859,100	63,381
Melton	0	4,582,650	5,959,963	8,901
Merseyside Fire and CD Authority	16,453,603	0	4,435,928	6,248
Merton	6,656,863	0	30,649,605	38,186
Mid Devon	0	4,733,116	7,029,010	11,085
Mid Suffolk	0	8,216,212	10,575,514	16,757

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

<i>Column A</i>	<i>Column B</i>	<i>Column C</i>	<i>Column D</i>	<i>Column E</i>
Mid Sussex	0	18,100,317	20,322,758	29,468
Middlesbrough	29,322,188	0	18,417,835	25,775
Milton Keynes	0	38,380,439	86,590,261	126,008
Mole Valley	0	17,681,155	19,015,497	22,927
New Forest	0	27,086,809	31,233,797	40,695
Newark and Sherwood	0	12,029,880	15,845,244	23,804
Newcastle upon Tyne	24,403,238	0	69,371,269	85,974
Newcastle-under-Lyme	0	10,683,225	14,559,052	21,101
Newham	73,565,403	0	42,076,589	72,797
Norfolk	133,043,146	0	27,776,514	40,803
North Devon	0	10,193,988	13,296,651	20,528
North East Derbyshire	0	3,663,058	6,569,826	10,773
North Lincolnshire	East 10,964,108	0	30,254,418	39,816
North Hertfordshire	0	15,061,206	17,889,168	24,528
North Kesteven	0	7,182,492	10,412,733	17,544
North Lincolnshire	0	4,061,454	38,473,789	54,948
North Norfolk	0	8,263,612	11,609,532	18,892
North Northamptonshire	0	3,805,815	62,711,987	102,117
North Somerset	1,177,813	0	31,794,617	46,167
North Tyneside	20,695,372	0	29,413,482	41,132
North Warwickshire	0	20,218,840	22,212,407	32,043
North Leicestershire	West 0	22,549,822	25,043,387	43,632
North Yorkshire	0	22,456,594	110,554,288	154,986
North Yorkshire PCC- FRA	3,223,952	0	3,161,085	4,427
Northamptonshire PCC-FRA	2,536,513	0	3,065,812	4,798
Northumberland	27,475,434	0	44,018,022	66,994
Norwich	0	24,435,551	30,646,164	39,266
Nottingham	35,891,794	0	64,300,946	88,722
Nottinghamshire	92,292,759	0	20,681,039	30,102
Nottinghamshire Combined Authority	Fire 7,641,209	0	3,611,101	5,155

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

<i>Column A</i>	<i>Column B</i>	<i>Column C</i>	<i>Column D</i>	<i>Column E</i>
Nuneaton and Bedworth	0	10,759,535	14,589,410	20,385
Oadby and Wigston	0	3,704,151	5,304,139	7,351
Oldham	37,883,133	0	29,333,753	85,003
Oxford	0	30,373,064	36,867,144	60,258
Oxfordshire	40,117,301	0	34,531,300	51,622
Pendle	0	4,133,827	8,357,575	12,405
Peterborough	0	4,591,798	48,175,081	68,578
Plymouth	15,491,285	0	45,026,541	61,173
Portsmouth	6,422,055	0	43,914,667	59,027
Preston	0	17,748,093	23,515,729	31,744
Reading	0	32,565,789	64,409,443	87,032
Redbridge	34,035,001	0	21,404,837	26,766
Redcar and Cleveland	13,851,937	0	23,553,066	28,194
Redditch	0	12,422,716	14,711,666	19,080
Reigate and Banstead	0	20,907,588	23,382,420	29,059
Ribble Valley	0	5,085,433	6,490,511	10,341
Richmond upon Thames	0	5,233,879	28,652,466	35,992
Rochdale	30,176,440	0	33,477,280	101,733
Rochford	0	6,219,290	8,022,126	11,643
Rossendale	0	3,348,523	5,609,644	8,658
Rother	0	5,463,347	7,927,645	12,632
Rotherham	30,088,725	0	36,513,568	52,418
Rugby	0	15,369,972	17,874,681	29,922
Runnymede	0	21,306,465	23,229,329	30,952
Rushcliffe	0	9,044,874	11,518,423	16,942
Rushmoor	0	20,223,203	22,693,239	29,911
Rutland	0	1,301,533	5,922,681	9,231
Salford	29,676,916	0	45,673,670	147,033
Sandwell	53,400,649	0	52,168,424	151,293
Sefton	31,855,694	0	35,514,094	96,019
Sevenoaks	0	14,743,129	17,133,604	22,656
Sheffield	52,212,644	0	97,978,558	136,114
Shropshire	10,544,851	0	42,446,456	63,219

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

<i>Column A</i>	<i>Column B</i>	<i>Column C</i>	<i>Column D</i>	<i>Column E</i>
Shropshire Combined Fire Authority	2,478,150	0	1,590,060	2,283
Slough	0	25,431,892	56,846,538	67,881
Solihull	0	21,404,427	52,748,350	144,800
Somerset	0	2,803,967	88,224,925	126,971
South Cambridgeshire	0	33,893,417	36,639,638	58,319
South Derbyshire	0	7,507,732	10,125,981	15,587
South Gloucestershire	0	27,930,046	67,005,647	181,297
South Hams	0	11,983,368	13,983,887	19,657
South Holland	0	6,040,709	9,511,651	13,532
South Kesteven	0	13,176,978	16,983,546	23,746
South Norfolk	0	8,743,950	11,982,204	20,560
South Oxfordshire	0	18,118,441	20,820,813	27,831
South Ribble	0	12,223,931	14,658,188	21,591
South Staffordshire	0	7,203,129	9,638,830	17,233
South Tyneside	36,711,344	0	14,600,190	20,163
South Yorkshire Fire and CD Authority	12,056,231	0	4,204,767	6,166
Southampton	5,807,767	0	51,618,316	68,659
Southend-on-Sea	12,734,922	0	23,880,403	32,534
Southwark	32,531,512	0	87,673,653	130,254
Spelthorne	0	18,388,957	20,390,009	27,142
St Albans	0	27,900,939	30,520,489	36,925
St. Helens	22,430,254	0	25,519,933	74,907
Stafford	0	15,967,317	18,897,435	27,426
Staffordshire	78,766,515	0	26,212,326	38,053
Staffordshire Moorlands	0	5,519,932	8,240,495	12,330
Staffordshire PCC-FRA	6,213,485	0	3,765,247	5,487
Stevenage	0	18,241,286	20,909,991	26,105
Stockport	4,261,534	0	45,447,184	124,398
Stockton-on-Tees	3,870,693	0	37,283,962	51,073
Stoke-on-Trent	33,682,240	0	41,912,435	61,702
Stratford-on-Avon	0	20,202,302	22,765,160	33,080
Stroud	0	10,258,546	12,821,148	21,131

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

<i>Column A</i>	<i>Column B</i>	<i>Column C</i>	<i>Column D</i>	<i>Column E</i>
Suffolk	80,671,437	0	25,876,764	39,313
Sunderland	47,411,904	0	41,670,941	58,268
Surrey	63,980,293	0	55,449,410	71,543
Surrey Heath	0	14,134,283	15,761,359	19,989
Sutton	18,257,370	0	19,522,751	26,807
Swale	0	15,815,358	20,266,220	34,189
Swindon	0	19,526,138	53,025,057	72,843
Tameside	29,806,875	0	28,598,071	82,038
Tamworth	0	10,651,153	13,077,171	17,750
Tandridge	0	8,705,185	10,218,951	13,490
Teignbridge	0	10,063,954	13,584,751	19,861
Telford and Wrekin	4,808,211	0	35,381,988	48,640
Tendring	0	6,626,949	11,875,189	18,902
Test Valley	0	20,824,636	23,295,029	34,887
Tewkesbury	0	14,443,332	16,358,655	21,214
Thanet	0	9,546,910	14,789,891	22,437
Three Rivers	0	15,427,770	17,497,219	24,043
Thurrock	0	25,933,284	60,383,035	81,777
Tonbridge and Malling	0	25,884,156	28,272,043	34,919
Torbay	15,904,175	0	17,854,088	25,059
Torridge	0	2,854,412	5,324,035	9,544
Tower Hamlets	1,780,937	0	113,914,276	157,927
Trafford	0	37,328,533	75,109,507	186,386
Tunbridge Wells	0	20,290,278	22,753,827	30,226
Tyne and Wear Fire and CD Authority	12,157,829	0	3,969,147	5,270
Uttlesford	0	18,012,514	19,622,883	26,791
Vale of White Horse	0	25,832,044	28,290,783	39,925
Wakefield	14,635,212	0	60,199,031	91,342
Walsall	39,097,138	0	38,462,375	103,822
Waltham Forest	50,045,862	0	22,735,624	29,778
Wandsworth	37,391,934	0	39,284,931	52,330
Warrington	0	18,213,390	50,716,035	66,267
Warwick	0	25,263,520	28,839,378	40,424
Warwickshire	39,994,609	0	26,500,001	38,964

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

<i>Column A</i>	<i>Column B</i>	<i>Column C</i>	<i>Column D</i>	<i>Column E</i>
Watford	0	25,206,562	28,151,932	32,908
Waverley	0	15,037,777	17,115,364	22,930
Wealden	0	11,327,813	14,391,190	22,684
Welwyn Hatfield	0	27,342,875	30,362,723	40,052
West Berkshire	0	27,631,456	46,409,668	61,843
West Devon	0	3,489,177	5,198,803	7,386
West Lancashire	0	10,226,485	13,665,264	19,143
West Lindsey	0	3,834,953	6,970,763	11,128
West Midlands Fire Authority	24,621,941	0	10,372,353	14,538
West Northamptonshire	0	35,522,986	87,539,952	132,996
West of England Combined Authority	0	0	0	29,980
West Oxfordshire	0	13,780,045	16,006,424	24,106
West Suffolk	0	25,348,920	30,041,950	42,178
West Sussex	46,056,933	0	36,165,856	48,795
West Yorkshire Fire and CD Authority	17,731,404	0	7,930,143	11,269
Westminster	0	559,932,146	653,696,815	728,551
Westmorland and Furness	0	2,372,797	42,976,993	63,535
Wigan	34,269,093	0	38,965,995	114,353
Wiltshire	0	20,277,586	80,333,596	114,353
Winchester	0	21,912,181	24,225,678	35,189
Windsor and Maidenhead	0	31,205,070	44,409,006	53,316
Wirral	51,167,292	0	33,341,245	99,147
Woking	0	18,610,727	20,825,234	27,008
Wokingham	0	22,954,054	37,603,867	51,290
Wolverhampton	41,500,640	0	41,155,309	112,607
Worcester	0	13,413,823	16,126,861	22,698
Worcestershire	47,920,576	0	17,943,791	25,587
Worthing	0	10,062,052	12,855,365	16,485
Wychavon	0	15,824,819	18,576,325	27,887
Wyre	0	8,041,283	11,578,128	16,199

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

<i>Column A</i>	<i>Column B</i>	<i>Column C</i>	<i>Column D</i>	<i>Column E</i>
Wyre Forest	0	9,063,521	12,013,131	16,801
York	0	17,016,679	44,565,446	61,922”

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make various amendments to the system for the local retention of non-domestic rates (“NDR”) established by Schedule 7B to the Local Government Finance Act 1988 (the “1988 Act”).

The Non-Domestic Rating (Rates Retention) Regulations 2013 ([S.I. 2013/452](#)) (the “Rates Retention Regulations”) make provision about payments by billing authorities (the authorities which bill for non-domestic rates, such as district and unitary councils) to major precepting authorities (authorities, such as county councils, fire and rescue authorities and police and crime commissioners, that impose their own share of a council tax bill). The Hartlepool and Middlesbrough Development Corporations now have the power to exercise functions under section 47 of the 1988 Act and, in doing so, may have to make a payment to billing authorities to compensate them for lost NDR income. Regulation 2 of these Regulations amends the Rates Retention Regulations so that major precepting authorities receive a share of any payment. Regulation 2 also makes amendments consequential on the Non-Domestic Rating Act [2023 \(c. 53\)](#) (the “2023 Act”).

The Non-Domestic Rating (Levy and Safety Net) Regulations 2013 ([S.I. 2013/737](#)) (the “L&SN Regulations”) prescribe ‘business rates baselines’ (“BRBs”) and thresholds for the purposes of calculating levy and safety net payments. Regulation 3 amends the L&SN Regulations to adjust the BRBs and thresholds following the 2023 revaluation of the rateable values of non-domestic properties across England. The calculation of levy and safety net payments also uses authorities’ retained rates income. Schedule 1 to the L&SN Regulations provides for how this is to be calculated. Regulation 3 amends Schedule 1 in consequence of the 2023 Act and to reflect new guidance on discretionary relief issued by the Secretary of State.

Copies of the guidance are available online, as indicated in the footnotes to these Regulations. Hard copies of the guidance can be obtained free of charge by writing to the Local Government Finance Team, Department for Levelling Up, Housing and Communities, 2 Marsham Street, Westminster, London, SW1P 4DF.

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.