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DRAFT STATUTORY INSTRUMENTS

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**2013 No.**

**The Non-Domestic Rating (Rates Retention) Regulations 2013**

**PART 2**

**Calculations and in-year payments**

**Calculation and notification of non-domestic rating income and other amounts**

- 3.—(1) For each year a billing authority must calculate—
- (a) the amount of the central share of its non-domestic rating income;
  - (b) the amount of each relevant precepting authority's share of its non-domestic rating income in accordance with regulation 5;
  - (c) the amount (if any) to be deducted from the central share payment in accordance with regulation 4(1);
  - (d) the amount of each relevant precepting authority's share of any amount to be deducted from the central share payment in accordance with regulation 4(1);
  - (e) the amount (if any) specified by regulation 7(2);
- (2) The billing authority must notify the Secretary of State and any relevant precepting authorities of the amounts that have been calculated—
- (a) for the year commencing on 1st April 2013 on or before 15th March 2013;
  - (b) for a year commencing on or after 1st April 2014 on or before 31st January in the preceding year.
- (3) A billing authority's non-domestic rating income for the purposes of paragraph (1) is the billing authority's estimate for the relevant year of the amount specified by paragraph 1 of Schedule 1.
- (4) If an authority fails to comply with paragraph (2) the Secretary of State may make a calculation of the amount or amounts; and in such cases—
- (a) the Secretary of State must notify the authority and any relevant precepting authority of the amount or amounts calculated; and
  - (b) these Regulations take effect as if the amount or amounts calculated by the Secretary of State were calculated in accordance with paragraph (1).

**Payment to the Secretary of State in respect of the central share**

- 4.—(1) In relation to each year a billing authority must deduct from the payment under paragraph 6(2) of Schedule 7B to the 1988 Act (payment in respect of the central share) the amount it has estimated as the total of the amounts (if any) for the relevant year of qualifying relief specified by paragraphs 2 and 3 of Schedule 2 .
- (2) The payment in respect of the central share must be made in the course of the relevant year in accordance with the schedule of instalments.

### **Payments by billing authorities to major precepting authorities in respect of share of income**

5.—(1) This regulation applies if a local government finance report for a year is approved by resolution of the House of Commons.

(2) Each billing authority 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 billing authority's non-domestic rating income.

(3) The relevant precepting authority shares are—

- (a) 10% where the relevant precepting authority is a county council which is a fire and rescue authority;
- (b) 9% where the relevant precepting authority is a county council which is not a fire and rescue authority;
- (c) 20% where the relevant precepting authority is the Greater London Authority; and
- (d) 1% where the relevant precepting authority is a fire and rescue authority not falling within sub-paragraph (a).

(4) The payment must be made in the course of the relevant year in accordance with the schedule of instalments.

### **Payments to major precepting authorities in respect of deductions from central share payments**

6.—(1) This regulation applies where an amount has been deducted from the central share payment for a year under regulation 4(1) in respect of an amount of qualifying relief specified by paragraph 3 of Schedule 2 (case B hereditaments).

(2) The billing authority must pay to each relevant precepting authority that authority's share of the specified amount.

(3) The relevant precepting authority shares are—

- (a) 20% where the relevant precepting authority is a county council which is a fire and rescue authority;
- (b) 18% where the relevant precepting authority is a county council which is not a fire and rescue authority;
- (c) 40% where the relevant precepting authority is the Greater London Authority; and
- (d) 2% where the relevant precepting authority is a fire and rescue authority not falling within sub-paragraph (a).

(4) The payment must be made in the course of the relevant year in accordance with the schedule of instalments.

### **Payments with respect to county matters**

7.—(1) This regulation applies where the billing authority is a district council in an area for which there is a county council.

(2) The amount specified by this regulation is the amount to be disregarded in respect of a hereditament for the relevant year calculated in accordance with the Non-Domestic Rating (Renewable Energy Projects) Regulations 2013(1) where—

- (a) the hereditament falls within a class designated by those Regulations; and

- (b) the local planning authority responsible for determining the application for planning permission in respect of development which led to the hereditament falling within the designated class was a county council.
- (3) The billing authority must make a payment for the year to the relevant county council equal to the amount estimated (if any) in accordance with regulation 3 as the amount specified by this regulation.
- (4) The payment must be made in the course of the relevant year in accordance with the schedule of instalments.
- (5) In this regulation, “planning permission” means permission under Part 3 of the Town and Country Planning Act 1990<sup>(2)</sup>.

#### **Transfer from collection fund to general fund**

- 8.—**(1) In relation to each relevant year a billing authority must transfer from its collection fund to its general fund the amount calculated in accordance with Schedule 3.
- (2) The transfer must be made in the course of the relevant year in accordance with the schedule of instalments.

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(2) 1990 c.8.