
DRAFT STATUTORY INSTRUMENTS

2022 No.

**The Non-Domestic Rating (Levy and
Safety Net) (Amendment) Regulations 2022**

Amendment of Schedule 1

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

(2) In paragraph 1(1)—

(a) in the definition of P—

(i) in paragraph (a), for “or (e)” substitute “, (e), (f) or (g)”;

(ii) after paragraph (e), insert—

“(f) where the billing authority is listed in Parts 2 to 8 of Schedule 3, for the relevant year beginning on 1st April 2021, the amount calculated for that authority in accordance with the formula—

$$A \times B/C$$

where—

A is the amount specified for that authority in column E of the table in Schedule 4;

B is the small business non-domestic rating multiplier in relation to the year beginning on 1st April 2021; and

C is the small business non-domestic rating multiplier in relation to the year beginning on 1st April 2018;

(g) where the billing authority is listed in Parts 2 to 8 of Schedule 3, for the relevant year beginning on 1st April 2022, the amount calculated for that authority in accordance with the formula—

$$A \times B/C$$

where—

A is the amount specified for that authority in column E of the table in Schedule 4;

B is the small business non-domestic rating multiplier in relation to the year beginning on 1st April 2022; and

C is the small business non-domestic rating multiplier in relation to the year beginning on 1st April 2018;”;

(b) in the definition of Q—

(i) in paragraph (a), for “or (e)” substitute “, (e), (f) or (g)”;

(ii) after paragraph (e), insert—

- “(f) where the billing authority is listed in Parts 2 to 8 of Schedule 3, for the relevant year beginning on 1st April 2021, the amount calculated for that authority in accordance with the formula—

$$A \times B/C$$

where—

A is the amount specified for that authority in column F of the table in Schedule 4;

B is the small business non-domestic rating multiplier in relation to the year beginning on 1st April 2021; and

C is the small business non-domestic rating multiplier in relation to the year beginning on 1st April 2018;

- (g) where the billing authority is listed in Parts 2 to 8 of Schedule 3, for the relevant year beginning on 1st April 2022, the amount calculated for that authority in accordance with the formula—

$$A \times B/C$$

where—

A is the amount specified for that authority in column F of the table in Schedule 4;

B is the small business non-domestic rating multiplier in relation to the year beginning on 1st April 2022; and

C is the small business non-domestic rating multiplier in relation to the year beginning on 1st April 2018;”;

- (c) in the definition of Y, after paragraph (c) insert—

- “(d) for an authority listed in column A of the table in Schedule 6, for a relevant year beginning on or after the date specified in respect of that authority in column B of that table, the amount specified for that authority in column F of that table.”;

- (3) In paragraph 1(4B)—

- (a) in sub-paragraph (b), for “or (d) applies” substitute “, (d) or (e) applies”;

- (b) after sub-paragraph (d) insert—

- “(e) for an authority listed in column A of the table in Schedule 6, for a relevant year beginning on or after the date specified in respect of that authority in column B of that table, the percentage specified for that authority in column E of that table.”.

- (4) In paragraph 2—

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

- “(a) subject to sub-paragraph (b)—

$$S(R + U + V + Z) + (P - Q)$$

- (b) for the relevant years beginning on 1st April 2020 and on 1st April 2021—

$$S(R + U + V + Z + W) + (P - Q)$$

.”;

(b) at the end of the definition of V, omit “and”;

(c) after the definition of V, insert—

“W is—

- (a) for the relevant year beginning on 1st April 2020, the amount calculated for that authority in accordance with the formula—

$$A - B$$

where—

A is 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) “Expanded Retail Discount 2020/2021: Coronavirus Response – Local Authority Guidance” published on 2nd April 2020⁽¹⁾, updating guidance published on 30th November 2018⁽²⁾;
- (ii) “Nursery Discount 2020/2021: Coronavirus Response – Local Authority Guidance” published on 2nd April 2020⁽³⁾, updating guidance published on 20th March 2020, excluding amounts of any such relief awarded in a designated area; and
- (iii) Annex A of “The case for a Business Rates Relief for local newspapers –Government Response”, published on 8th July 2015 and updated on 2nd December 2016⁽⁴⁾, extended until 31st March 2025 by a Written Ministerial Statement on 27 January 2020 from the Financial Secretary to the Treasury⁽⁵⁾;

B is the sum of the estimates, made by all 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, as part of their calculation of non-domestic rating income for the year beginning 1st April 2020, of the amount of relief awarded under section 47 of the 1988 Act in accordance with the guidance issued by the Secretary of State entitled “Retail Discount 2020/21 – Local Authority Guidance” published on 27 January 2020⁽⁶⁾;

- (b) for the relevant year beginning on 1st April 2021, the sum of the amounts of relief awarded under section 47 of the 1988 Act by all the billing authorities

(1) https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/919752/Expanded_Retail_Discount_Guidance_02.04.20.pdf. See also the Explanatory Note.

(2) <https://webarchive.nationalarchives.gov.uk/ukgwa/20200204131505/https://www.gov.uk/government/publications/business-rates-retail-discount-guidance>. See also the Explanatory Note.

(3) https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/877772/Nursery_discount_guidance_April_2020.pdf. See also the Explanatory Note.

(4) https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/574420/Business_rate_review_Government_Response__1_.pdf. See also the Explanatory Note.

(5) <https://questions-statements.parliament.uk/written-statements/detail/2020-01-27/HCWS64>. See also the Explanatory Note.

(6) <https://webarchive.nationalarchives.gov.uk/20200304033723/https://www.gov.uk/government/publications/business-rates-retail-discount-guidance>. See also the Explanatory Note.

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: expanded retail discount 2021 to 2022 – local authority guidance” published on 4th March 2021⁽⁷⁾;
- (ii) “Business rates: nursery (childcare) discount 2021 to 2022 – local authority guidance” published on 4th March 2021⁽⁸⁾; and
- (iii) “COVID-19 Additional Relief Fund (CARF): Local Authority Guidance” published on 15th December 2021⁽⁹⁾.”.

(7) <https://www.gov.uk/government/publications/business-rates-expanded-retail-discount-2021-to-2022-local-authority-guidance/business-rates-expanded-retail-discount-2021-to-2022-local-authority-guidance>. See also the Explanatory Note.

(8) <https://www.gov.uk/government/publications/business-rates-nursery-childcare-discount-2021-to-2022-local-authority-guidance/business-rates-nursery-childcare-discount-2021-to-2022-local-authority-guidance>. See also the Explanatory Note.

(9) https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1041383/CARF_LA_Guidance.pdf. See also the Explanatory Note.