

## SCHEDULE 1

Regulation 8

### “SCHEDULE 1B

Regulation 4

Special provision for the calculation of retained rates income for the financial year beginning on 1st April 2020

### Interpretation

1. In this Schedule—

“the 2003 Act” means the Local Government Act 2003<sup>(1)</sup>;

“the 2013 Regulations” means the Non-Domestic Rating (Rates Retention) Regulations 2013<sup>(2)</sup>;

“designated area” means an area designated in accordance with regulations made under paragraph 39(1)(a) of Schedule 7B to the 1988 Act<sup>(3)</sup>;

“non-domestic rating income” has the same meaning as in the 2013 Regulations;

“relevant provision” means a provision made by an authority, in accordance with proper practices, to recognise amounts to be repaid to ratepayers as a consequence of an alteration to a non-domestic rating list in accordance with regulations made under section 55 of the 1988 Act.

### Application of Schedule

2. This Schedule applies to the calculation of retained rates income of billing authorities and major precepting authorities for the year beginning on 1st April 2020.

### Formula values

3. For the purposes of paragraphs 4 and 5—

A is—

- (a) 100% where the billing authority is an authority mentioned in Part 6 of Schedule 5 to the 2013 Regulations;
- (b) 99% where the billing authority is an authority mentioned in Parts 2 to 4 of Schedule 5 to the 2013 Regulations;
- (c) 94% where the billing authority is an authority mentioned in Part 5 of Schedule 5 to the 2013 Regulations;
- (d) 50% where the billing authority is a county council, or is a district council for an area for which there is no county council, and the authority is a fire and rescue authority (excepting any authority falling within (a) above);
- (e) 49% where the billing authority is a county council, or is a district council for an area for which there is no county council, and the authority is not a fire and rescue authority (excepting any authority falling within (b) or (c) above);
- (f) 40% where the billing authority is a district council for an area for which there is a county council;
- (g) 30% where the billing authority is a London borough council or the Common Council for the City of London;

(1) 2003 c. 26.

(2) S.I. 2013/452, as amended by S.I. 2014/96, S.I. 2015/628, S.I. 2016/317, S.I. 2016/1268, S.I. 2017/318, S.I. 2017/496, S.I. 2017/1321, S.I. 2018/463, S.I. 2019/709, S.I. 2020/449, S.I. 2020/1202, S.I. 2020/1357, S.I. 2021/262 and S.I. 2021/404.

(3) S.I. 2013/107 has been made under paragraph 39(1)(a).

B is the billing authority's non-domestic rating income for the year beginning on 1st April 2020;

BB is the sum of the non-domestic rating income amounts for the year beginning on 1st April 2020 of all billing authorities required to make payments to the major precepting authority under Part 4 of Schedule 7B to the 1988 Act (payments by billing authorities to major precepting authorities);

C is the authority's certified non-domestic rating income for the year beginning on 1st April 2020;

CC is the sum of the certified non-domestic rating income amounts for the year beginning on 1st April 2020 of all billing authorities required to make payments to the major precepting authority under Part 4 of Schedule 7B to the 1988 Act;

D is an amount which, in the calculation of its certified non-domestic rating income for the year beginning on 1st April 2020, the authority has added or deducted in respect of a relevant provision, excluding—

- (a) all amounts included in the calculation in respect of the use of the provision during the year; and
- (b) any amount included in the calculation which has been added or deducted in respect of a local non-domestic rating list compiled in 2010 (or in any earlier year) for the purpose of adding to, increasing, or reducing the provision;

E is an amount calculated in accordance with the formula—

$$(e1 - e2) / 1.936 \times 0.499$$

where—

e1 is, for the year beginning on 1st April 2020, the carrying amount at the end of that period in respect of a relevant provision made by the authority, insofar as that provision has been made in respect of a local non-domestic rating list compiled in 2017;

e2 is an amount which, in its calculation of its certified non-domestic rating income for the year beginning on 1st April 2020, the authority has added or deducted in respect of a relevant provision, but including only such amount which is in respect of amounts to be repaid to ratepayers as a consequence of an alteration to a local non-domestic rating list in respect of one of the matters set out in paragraph 2(7) of Schedule 6 to the 1988 Act, where such a matter has arisen as a result of one or more of the matters mentioned in regulation 2(1) of the Valuation for Rating (Coronavirus) (England) Regulations 2021<sup>(4)</sup>;

F is the amount calculated, as part of the authority's non-domestic rating income for the year beginning on 1st April 2020, as the amount to be disregarded in respect of those classes of hereditament which are designated in regulations made under paragraph 40 of Schedule 7B to the 1988 Act<sup>(5)</sup>;

f1 is that part of the disregarded amount (F) that is paid by a billing authority which is a district council to its major precepting authority which is the county council for the billing authority's area in accordance with regulation 7 of the 2013 Regulations;

f2 is that part of the disregarded amount (F) that is paid by a billing authority to relevant precepting authorities in accordance with regulation 7A of the 2013 Regulations<sup>(6)</sup>;

(4) [S.I. 2021/398](#).

(5) Renewable energy and shale and oil gas sites are designated hereditaments under the Non-Domestic Rating (Renewable Energy Projects) Regulations 2013 ([S.I. 2013/108](#)) and the Non-Domestic Rating (Shale Oil and Gas and Miscellaneous Amendments) Regulations 2015 ([S.I. 2015/628](#)). Part 3 of both of those Regulations make provision for amounts to be disregarded for the purposes of certain calculations made under Schedule 7B of the 1988 Act.

(6) Regulation 7A was inserted by regulation 11 of [S.I. 2015/628](#).

G is the amount calculated, as part of the authority's certified non-domestic rating income for the year beginning on 1st April 2020, as the amount to be disregarded in respect of those classes of hereditament which are designated in regulations made under paragraph 40 of Schedule 7B to the 1988 Act;

g1 is the part of the disregarded amount (G) that is due to a major precepting authority in respect of renewable energy projects in accordance with regulations 7 and 10 of the 2013 Regulations;

g2 is the part of the disregarded amount (G) that is due to a major precepting authority in accordance with regulations 7A and 10 of the 2013 Regulations;

H is the amount calculated, as part of the authority's non-domestic rating income for the year beginning on 1st April 2020, as the sum to be deducted from the central share in accordance with Schedules 2, 2B and 2C to the 2013 Regulations;

h1 is the amount in respect of case B hereditaments<sup>(7)</sup> which the billing authority is required to pay to a major precepting authority in accordance with regulation 6 of the 2013 Regulations;

J is the amount calculated, as part of the authority's certified non-domestic rating income for the year beginning on 1st April 2020, as the sum to be deducted from the central share in accordance with Schedules 2, 2B and 2C to the 2013 Regulations;

j1 is the amount in respect of case B hereditaments which the billing authority is required to pay to a major precepting authority in accordance with regulations 6 and 11 of the 2013 Regulations;

K is the billing authority's allowance for costs of collection and recovery for the year, calculated as part of the authority's non-domestic rating income for the year beginning on 1st April 2020 in accordance with paragraph 2 of Schedule 1 to the 2013 Regulations;

L is the billing authority's allowance for costs of collection and recovery for the year, calculated as part of the authority's certified non-domestic rating income for the year beginning on 1st April 2020 in accordance with paragraph 2 of Schedule 1 to the 2013 Regulations;

M is the amount, calculated as part of the authority's non-domestic rating income for the year beginning on 1st April 2020, to be disregarded in respect of a designated area in accordance with regulations made under paragraph 39(1)(d) of Schedule 7B to the 1988 Act;

N is the amount, calculated as part of the authority's certified non-domestic rating income for the year beginning on 1st April 2020, to be disregarded in respect of a designated area in accordance with regulations made under paragraph 39(1)(d) of Schedule 7B to the 1988 Act;

P is an amount determined by the Secretary of State in accordance with section 31 of the 2003 Act following the calculation of a billing authority's non-domestic rating income as being due to the billing authority in respect of the local retention of non-domestic rates under Schedule 7B to the 1988 Act;

Q is an amount determined by the Secretary of State in accordance with section 31 of the 2003 Act following the calculation of a billing authority's certified non-domestic rating income as being due to the billing authority in respect of the local retention of non-domestic rates under Schedule 7B to the 1988 Act;

R is—

(a) for billing authorities, the amount calculated in accordance with the formula—

$$(C - D) - E$$

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(7) "Case B hereditament" is defined in paragraph 1(1) of Schedule 2 to the 2013 Regulations. The rules for calculation of qualifying relief for case B hereditaments (to which the payments under regulation 6 of the 2013 Regulations relate) are set out in Paragraph 3 of that schedule.

- (b) for major precepting authorities, the amount calculated in accordance with the formula—

$$(CC - D) - E$$

where C, CC, D and E have the meanings given in this paragraph;

S is the sum of—

- (a) the amount that would be calculated in accordance with paragraph 1(4A) of Schedule 1 to these Regulations, were that calculation to be made in respect of non-domestic rating income (instead of certified non-domestic rating income);
- (b) the amount that would be calculated in accordance with paragraph 1(4C) of Schedule 1 to these Regulations, were that calculation to be made in respect of non-domestic rating income (instead of certified non-domestic rating income); and
- (c) the authority's estimate, made as part of its calculation of non-domestic rating income for the year beginning on 1st April 2020, of the amount of relief to be awarded under section 47 of the 1988 Act in accordance with the following guidance issued by the Secretary of State—
  - (i) the section entitled “Rural Rate Relief” in “Business Rates Information Letter (3/2016): Autumn Statement Measures and 2017 Revaluation”(8) extended in “Business Rates Information Letter (1/2020): Rate Reliefs and Provisional 2020-21 Business Rates Multipliers”(9), excluding amounts of any such relief awarded in a designated area;
  - (ii) “Supporting Small Businesses: Annex A” in “Business Rates Information Letter (4/2017): Spring Budget Update” published on 20th June 2017(10), excluding amounts of any such relief awarded in a designated area;
  - (iii) the section entitled “Discretionary Relief Scheme” in “Business Rates Information Letter (4/2017): Spring Budget Update”, excluding amounts of any such relief awarded in a designated area; and
  - (iv) “Business Rates: Retail Discount 2020/21 – Local Authority Guidance”(11) published on 27th January 2020, excluding amounts of any such relief awarded in a designated area;

T is the sum of—

- (a) the amount to be calculated in accordance with paragraph 1(4A) of Schedule 1 to these Regulations;
- (b) the amount to be calculated in accordance with paragraph 1(4C) of Schedule 1 to these Regulations; and
- (c) the amount of relief awarded under section 47 of the 1988 Act, and included as part of the authority's certified non-domestic rating income for the year beginning 1st April 2020, where such relief has been awarded in accordance with the following guidance issued by the Secretary of State—

(8) [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/579353/BRIL\\_3.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/579353/BRIL_3.pdf). See also the Explanatory Note.

(9) [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/927282/BRIL\\_1\\_-\\_2020\\_-\\_Multiplier.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/927282/BRIL_1_-_2020_-_Multiplier.pdf). See also the Explanatory Note.

(10) [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/680938/BRIL\\_4-2017\\_-\\_BUDGET\\_SCHEMES\\_UPDATE\\_rev.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/680938/BRIL_4-2017_-_BUDGET_SCHEMES_UPDATE_rev.pdf). See also the Explanatory Note.

(11) [https://webarchive.nationalarchives.gov.uk/ukgwa/20200306131648/https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/861633/200129\\_Retail\\_Discount\\_Guidance.pdf](https://webarchive.nationalarchives.gov.uk/ukgwa/20200306131648/https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/861633/200129_Retail_Discount_Guidance.pdf). See also the Explanatory Note.

- (i) “Expanded Retail Discount 2020/2021: Coronavirus Response – Local Authority Guidance” published on 2nd April 2020(12), updating guidance published on 30th November 2018(13), including amounts awarded or recovered in respect of a previous year’s liability, but excluding amounts of any such relief awarded or recovered in a designated area;
- (ii) “Nursery Discount 2020/2021: Coronavirus Response – Local Authority Guidance” published on 2nd April 2020(14), updating guidance published on 20th March 2020, excluding amounts of any such relief awarded or recovered in a designated area;
- (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(15), and extended until 31st March 2025 by a Written Ministerial Statement on 27 January 2020 from the Financial Secretary to the Treasury(16), including amounts awarded or recovered in respect of a previous year’s liability, but excluding amounts of any such relief awarded or recovered in a designated area;
- (iv) “Business Rates: New Build Empty Property – Guidance” published in September 2013(17), including amounts awarded or recovered in respect of a previous year’s liability, but excluding amounts of any such relief awarded or recovered in a designated area;
- (v) “Business Rates Reoccupation Relief” published in March 2014(18), including amounts awarded or recovered in respect of a previous year’s liability, but excluding amounts of any such relief awarded or recovered in a designated area;
- (vi) “Business Rates: Retail Relief - Guidance” published in January 2014(19), and extended in “Business Rates Information Letter (11/2014)”(20) including amounts awarded or recovered in respect of a previous year’s liability, but excluding amounts of any such relief awarded or recovered in a designated area;
- (vii) “Flood recovery framework: guidance for local authorities in England” published on 28th October 2021(21), updating guidance published in December 2017(22), including amounts awarded or recovered in respect of a previous year’s liability, but excluding amounts of any such relief awarded or recovered in a designated area;
- (viii) “Business Rates Extension of Transitional Relief for small and medium properties: Guidance” published in January 2015(23) including amounts awarded or recovered

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- (12) [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/919752/Expanded\\_Retail\\_Discount\\_Guidance\\_02.04.20.pdf](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.
  - (13) <https://webarchive.nationalarchives.gov.uk/ukgwa/20200204131505/https://www.gov.uk/government/publications/business-rates-retail-discount-guidance>. See also the Explanatory Note.
  - (14) [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/877772/Nursery\\_discount\\_guidance\\_April\\_2020.pdf](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.
  - (15) [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/574420/Business\\_rate\\_review\\_Government\\_Response\\_\\_1\\_.pdf](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.
  - (16) <https://questions-statements.parliament.uk/written-statements/detail/2020-01-27/HCWS64>. See also the Explanatory Note.
  - (17) [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/239343/Business\\_Rates\\_-\\_New\\_Build\\_Empty\\_Property\\_-\\_Guidance.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/239343/Business_Rates_-_New_Build_Empty_Property_-_Guidance.pdf). See also the Explanatory Note.
  - (18) [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/297995/210314\\_Business\\_Rates\\_Reoccupation\\_Relief\\_Guidance1.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/297995/210314_Business_Rates_Reoccupation_Relief_Guidance1.pdf). See also the Explanatory Note.
  - (19) <https://webarchive.nationalarchives.gov.uk/ukgwa/20140323210246/https://www.gov.uk/government/publications/business-rates-retail-relief>. See also the Explanatory Note.
  - (20) [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/383869/BRIL\\_11\\_-\\_2014\\_-\\_Revised\\_Autumn\\_Statement\\_Other\\_Measures\\_-\\_1\\_Dec.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/383869/BRIL_11_-_2014_-_Revised_Autumn_Statement_Other_Measures_-_1_Dec.pdf). See also the Explanatory Note.
  - (21) <https://www.gov.uk/government/publications/flood-recovery-framework-guidance-for-local-authorities-in-england/flood-recovery-framework-guidance-for-local-authorities-in-england#business-rate-relief-scheme>. See also the Explanatory Note.
  - (22) <https://webarchive.nationalarchives.gov.uk/ukgwa/20211027201927/https://www.gov.uk/government/publications/flood-recovery-framework-guidance-for-local-authorities-in-england>. See also the Explanatory Note.
  - (23) [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/395131/TR\\_extension\\_guidance.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/395131/TR_extension_guidance.pdf). See also the Explanatory Note.

in respect of a previous year's liability, but excluding amounts of any such relief awarded or recovered in a designated area;

- (ix) the section entitled "Rural Rate Relief" in "Business Rates Information Letter (3/2016): Autumn Statement Measures and 2017 Revaluation" extended in "Business Rates Information Letter (1/2020): Rate Reliefs and Provisional 2020-21 Business Rates Multipliers", including amounts awarded or recovered in respect of a previous year's liability, but excluding amounts of any such relief awarded or recovered in a designated area;
- (x) "Supporting Small Businesses: Annex A" in "Business Rates Information Letter (4/2017): Spring Budget Update" published on 20th June 2017, including amounts awarded or recovered in respect of a previous year's liability, but excluding amounts of any such relief awarded or recovered in a designated area;
- (xi) the section entitled "Discretionary Relief Scheme" in "Business Rates Information Letter (4/2017): Spring Budget Update", including amounts awarded or recovered in respect of a previous year's liability, but excluding amounts of any such relief awarded or recovered in a designated area; and
- (xii) "Pubs discount 2020/21 – Local Authority Guidance" published in January 2020<sup>(24)</sup>, including amounts of relief awarded or recovered in respect of a previous year's liability, but excluding amounts of any such relief awarded or recovered in a designated area;

U is—

- (a) 10% where the authority is a county council for an area for which there is also district councils, and which is a fire and rescue authority;
- (b) 9% where the authority is a county council for an area for which there is also district councils, and which is not a fire and rescue authority;
- (c) 37% where the authority is the Greater London Authority;
- (d) 5% where the authority is the West of England Combined Authority;
- (e) 1% where the authority is a fire and rescue authority not falling within (a) above;

V is an amount determined by the Secretary of State in accordance with section 31 of the 2003 Act following the calculation of a billing authority's non-domestic rating income as being due to a major precepting authority in respect of the local retention of non-domestic rates under Schedule 7B to the 1988 Act;

W is an amount determined by the Secretary of State in accordance with section 31 of the 2003 Act following the calculation of a billing authority's certified non-domestic rating income as being due to a major precepting authority in respect of the local retention of non-domestic rates under Schedule 7B to the 1988 Act;

X is the sum of the estimates made by all billing authorities required to make payments to the major precepting authority under Part 4 of Schedule 7B to the 1988 Act, as part of their calculation of non-domestic rating income for the year beginning on 1st April 2020, of—

- (a) the amount that would be calculated in accordance with paragraph 1(4A) of Schedule 1 to these Regulations, were that calculation to be made in respect of non-domestic rating income (instead of certified non-domestic rating income);

(24) [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/861146/200127\\_Pub\\_Discount\\_Guidance.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/861146/200127_Pub_Discount_Guidance.pdf). See also the Explanatory Note.

- (b) the amount that would be calculated in accordance with paragraph 1(4C) of Schedule 1 to these Regulations were that calculation to be made in respect of non-domestic rating income (instead of certified non-domestic rating income); and
- (c) the amount of relief awarded under section 47 of the 1988 Act in accordance with the guidance issued by the Secretary of State entitled “Business Rates: Retail Discount 20/21 – Local Authority Guidance” published on 27th January 2020, excluding any such amounts as relate to a designated area;

Y is the sum of the following amounts included as part of a billing authority’s certified non-domestic rating income for the year beginning on 1st April 2020—

- (a) the sum of the amounts calculated in accordance with paragraph 1(4A) of Schedule 1 to these Regulations for each of the billing authorities that is required to make payments to the major precepting authority for the year under Part 4 of Schedule 7B to the 1988 Act;
- (b) the sum of the amounts calculated in accordance with paragraph 1(4C) of Schedule 1 to these Regulations for each of the billing authorities that is required to make payments to the major precepting authority for the year under Part 4 of Schedule 7B to the 1988 Act; and
- (c) the amounts of relief awarded under section 47 of the 1988 Act, and included as part of a billing authority’s certified non-domestic rating income for the year beginning on 1st April 2020, by all billing authorities required to make payments to the major precepting authority under Part 4 of Schedule 7B to the 1988 Act, where such 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, updating guidance published on 30th November 2018, excluding any such relief awarded or recovered in a designated area and any amounts awarded or recovered in respect of a previous year’s liability;
  - (ii) “Nursery Discount 2020/2021: Coronavirus Response – Local Authority Guidance” published on 2nd April 2020, updating guidance published on 20th March 2020, excluding amounts of any such relief awarded or recovered 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, and extended until 31st March 2025 by a Written Ministerial Statement on 27 January 2020 from the Financial Secretary to the Treasury, excluding any such relief awarded or recovered in a designated area and any amounts awarded or recovered in respect of a previous year’s liability.

#### **Calculation for billing authorities**

- 4.—(1) The retained rates income of an authority that is a billing authority is the sum of—
- (a) the amount calculated in accordance with the formula in paragraph 1(1) of Schedule 1; and
  - (b) the amount calculated in accordance with sub-paragraph (2) below.
- (2) Subject to sub-paragraph (3), the amount mentioned in sub-paragraph (1)(b) is whichever is the smaller of the amounts calculated in accordance with sub-paragraphs (4) and (5).
- (3) Where either of the amounts calculated in accordance with sub-paragraphs (4) or (5) is zero, or less than zero, the amount mentioned in sub-paragraph 1(b) is zero.
- (4) The amount is calculated in accordance with the formula—

$$(A(B - C - D + E) + (F - f1 - f2) - (G - g1 - g2) + (H - h1) - (J - j1) + (K - L + M - N + P - Q)) \times 0.75$$

(5) The amount is calculated in accordance with the formula—

$$A(B - R + S - T) \times 0.75$$

#### Calculation for major precepting authorities

5.—(1) The retained rates income of an authority that is a major precepting authority is the sum of—

- (a) the amount calculated in accordance with the formula in paragraph 2 of Schedule 1; and
- (b) the amount calculated in accordance with sub-paragraph (2) below.

(2) Subject to sub-paragraph (3), the amount mentioned in sub-paragraph (1)(b) is whichever is the smaller of the amounts calculated in accordance with sub-paragraphs (4) and (5).

(3) Where either of the amounts calculated in accordance with sub-paragraphs (4) or (5) is zero, or less than zero, the amount mentioned in sub-paragraph 1(b) is zero.

(4) The amount is calculated in accordance with the formula—

$$(U(BB - CC - D + E) + f1 - g1 + f2 - g2 + V - W) \times 0.75$$

(5) The amount is calculated in accordance with the formula—

$$U(BB - R + X - Y) \times 0.75$$

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#### SCHEDULE 2

Regulation 8

#### “SCHEDULE 6

Regulations 5 and 6 and Schedule 1

Table of Authorities, Business Rates Baselines, Baseline Funding Levels and values of A and Y

<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>Authority</i>	<i>Year Commencing on</i>	<i>Business Rates Baseline for the year specified in column B (£)</i>	<i>Baseline Funding Level for the year specified in column B (£)</i>	<i>Value of A for the year specified in column B</i>	<i>Value of Y for the year specified in column B (£)</i>
North Northamptonshire	1st April 2021	51,566,780	56,781,299	67.4%	378,429
West Northamptonshire	1st April 2021	75,150,651	50,140,603	68.6%	630,726
Isle of Wight	1st April 2021	19,224,793	30,920,150	65.9%	214,639



<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>Authority</i>	<i>Year Commencing on</i>	<i>Business Rates Baseline for the year specified in column B (£)</i>	<i>Baseline Funding Level for the year specified in column B (£)</i>	<i>Value of A for the year specified in column B</i>	<i>Value of Y for the year specified in column B (£)</i>
Hampshire and Isle of Wight Fire and Rescue Authority	1st April 2021	7,374,233	16,417,011	0	0.”