

““Hartlepool MDC Order” means the Hartlepool Development Corporation (Functions) Order 2023(a);”;

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

““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(c) 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(d)”;

(b) after paragraph (b)(ii), insert—

(a) S.I. 2023/446.

(b) S.I. 2023/447.

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

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

“(iia) 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—

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(a) 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”.

(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)—

(a) 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.

- (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 (a) 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

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

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 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 (iia), 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(a), or
 - (ii) “Business Rates Relief: 2024/25 Retail, Hospitality and Leisure Scheme” published on 15 December 2023(b);”;
- (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—

(a) <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.

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

“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

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

Date

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 |

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| Boston | 11,774 |
| Bournemouth, Christchurch and Poole | 99,455 |
| Bracknell Forest | 36,599 |
| Bradford | 102,590 |
| Braintree | 25,461 |
| 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 |
| 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 |

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| 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 |
| 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 | 10,349 |

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| Authority | |
| Harborough | 26,607 |
| 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 |
| 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 |

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| 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 |
| 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 |
| 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 |
| 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 |
| Thurrock | 79,772 |
| Tonbridge and Malling | 31,069 |
| Torbay | 25,922 |
| Torridge | 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 |
| 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 for the year commencing on 1st April 2023 (£)</i> | <i>Value of Q for the year 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 |
| 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 with | 25,217,750 | 0 | 21,016,187 | 32,904 |

| | | | | |
|---|------------|-------------|-------------|---------|
| Darwen | | | | |
| 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 |
| Broxtowe | 0 | 7,946,720 | 10,952,626 | 15,295 |
| Buckinghamshire | 0 | 44,108,583 | 100,580,958 | 138,870 |
| Buckinghamshire Combined Fire Authority | 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 Fire Authority | 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 Combined Fire Authority | 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 Combined Fire Authority | 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 East Lincolnshire | 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 West Leicestershire | 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 Fire Authority | 7,641,209 | 0 | 3,611,101 | 5,155 |
| 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 |
| 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 |
| 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 |
| 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 | 0 | 0 | 0 | 29,980 |

| | | | | |
|--------------------------------------|------------|-------------|-------------|---------|
| Combined Authority | | | | |
| 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 |
| 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.

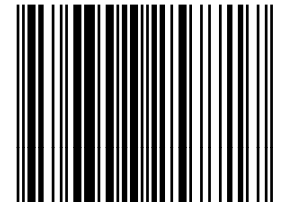
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£8.14

<http://www.legislation.gov.uk/id/ukdsi/2024/9780348257717>

ISBN 978-0-34-825771-7



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