

SCHEDULES

SCHEDULE 7

NON-DOMESTIC RATING: MULTIPLIERS

PART II

SPECIAL AUTHORITY'S MULTIPLIERS

- 9 (1) A special authority's non-domestic rating multiplier for a chargeable financial year shall be such as is set for the year by the authority in accordance with this Part of this Schedule.
- (2) The multiplier must be expressed as a figure in which a part of a whole (if any) is expressed to three decimal places only.
- (3) The multiplier must be not less than the required minimum for the year and not greater than the required maximum for the year, where—
- (a) the required minimum for the year is a figure equal to such proportion of the non-domestic rating multiplier for the year as is specified in an order made by the Secretary of State, and
 - (b) the required maximum for the year is a figure calculated in accordance with a formula specified in the order.
- (4) An order under sub-paragraph (3) above in its application to a particular financial year (including an order amending or revoking another) shall not be effective unless it comes into force before 1 January in the preceding financial year.
- 10 (1) Where a special authority has set a multiplier for a financial year (originally or by way of substitute) it may set a multiplier in substitution if, and only if, it has been quashed because of a failure to fulfil paragraph 9(2) or (3) above.
- (2) Any multiplier set in substitution must be set in accordance with paragraph 9 above.
- (3) Where a special authority sets a multiplier in substitution under this paragraph (a new multiplier) anything paid to it by reference to the multiplier for which it is substituted (the old multiplier) shall be treated as paid by reference to the new multiplier.
- (4) But if the old multiplier exceeds the new multiplier, the following shall apply as regards anything paid if it would not have been paid had the old multiplier been the same as the new multiplier—
- (a) it shall be repaid if the person by whom it was paid so requires;
 - (b) in any other case it shall (as the authority determines) either be repaid or be credited against any subsequent liability of the person to pay anything to it by way of a non-domestic rate.
- 11 (1) Where a special authority has set a multiplier in accordance with paragraph 9 above (whether originally or by way of substitute) it shall, before the end of the period of

Status: This is the original version (as it was originally enacted).

21 days beginning with the day of doing so, publish a notice of the multiplier in at least one newspaper circulating in its area.

(2) Failure to comply with sub-paragraph (1) above does not make a multiplier invalid.