

SCHEDULE 1

Regulation 3

RULES FOR THE CALCULATION OF NON-DOMESTIC RATING CONTRIBUTIONS

1.—(1) In relation to each authority, there shall be calculated for the year commencing on 1st April 1997 and each subsequent year the amounts described in paragraphs 2 to 11 of this Schedule.

(2) From the amount described in paragraph 2 there shall be deducted the amounts described in paragraphs 3 to 9, and to that amount there shall be added the amounts described in paragraphs 10 and 11.

(3) The amount calculated under sub-paragraph (2) above shall be the authority's non-domestic rating contribution for the year.

Gross amount due to the authority

2. The amount which is the total of—

- (a) the amounts paid or payable to the authority in respect of non-domestic rates for the relevant year; and
- (b) the amounts paid or payable to the authority by way of a contribution in aid for the relevant year made in respect of lands and heritages which, but for any rule of law relating to Crown exemption, would be liable to non-domestic rates (including amounts paid or payable under section 20 of the 1956 Act);

without taking into account—

- (i) any apportionment carried out by the assessor under section 24A(1) of the 1966 Act⁽¹⁾;
- (ii) any remission granted by the authority under section 25A of that Act⁽²⁾; or
- (iii) any reduction or remission granted by the authority under section 4(5) of the 1962 Act⁽³⁾.

Deductions from gross amount

3. The amount which is the difference between the amount calculated under paragraph 2 of this Schedule for the relevant year and the amount which would be so calculated if any apportionment carried out by the assessor under section 24A(1) of the 1966 Act were taken into account.

4. The amount which is 75% of the difference between the amount calculated under paragraph 2 of this Schedule for the relevant year and the amount which would be so calculated if any remission granted by the authority under section 25A of the 1966 Act were taken into account.

5. The amount which is the difference between the amount calculated under paragraph 2 of this Schedule for the relevant year and the amount which would be so calculated if any reduction or remission granted by the authority under section 4(5)(c) of the 1962 Act were taken into account.

6. The amount which is 75% of the difference between the amount calculated under paragraph 2 of this Schedule for the relevant year and the amount which would be so calculated if any reduction or remission granted by the authority under subsection (5) of section 4 of the 1962 Act (other than a reduction or remission under paragraph (c) of that subsection) were taken into account.

7. The amounts which—

(1) Section 24A was inserted by the Local Government etc. (Scotland) Act 1994, section 155.
(2) Section 25A was inserted by the Local Government etc. (Scotland) Act 1994, section 156.
(3) Section 4(5) was amended by the Local Government and Planning (Scotland) Act 1982 (c. 43), section 5(1)(b) and by the Local Government etc. (Scotland) Act 1994, Schedule 13, paragraph 57.

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- (a) are payable to the authority in respect of non-domestic rates for the relevant year or a preceding year commencing after 31st March 1993;
- (b) in the opinion of the authority are bad debts which should be written off or are doubtful debts for which provision should be made; and
- (c) have not been taken into account as amounts described in this paragraph in a calculation made under paragraph 11(5) of Schedule 12 to the Act for a preceding year.

8. The amounts which—

- (a) as amounts paid or payable to the authority or to an old authority in respect of non-domestic rates for a preceding year were taken into account by the authority in question in the calculation made under paragraph 11(5) of Schedule 12 to the Act for that year;
- (b) have since been repaid or are now repayable by the authority; and
- (c) have not been taken into account as amounts described in this paragraph in a calculation made for a preceding year under paragraph 11(5) of Schedule 12 to the Act.

9. The amounts which have been paid in the relevant year by the authority under the Non-Domestic Rating (Payment of Interest) (Scotland) Regulations 1992⁽⁴⁾ as interest in respect of overpaid non-domestic rates.

Additions to gross amount

10. The amounts which—

- (a) have been taken into account as amounts described in paragraph 7 of this Schedule in a calculation made for a preceding year under paragraph 11(5) of Schedule 12 to the Act;
- (b) have now been paid or are now payable to the authority; and
- (c) have not been taken into account as amounts described in this paragraph in such a calculation.

11. The amounts which—

- (a) were amounts payable to the authority or to an old authority in respect of non-domestic rates for a preceding year or by way of such a contribution for that year as is described in sub-paragraph (b) of paragraph 2 of this Schedule;
- (b) were not taken into account by the authority in question as amounts described in that paragraph in the calculation made for that year under paragraph 11(5) of Schedule 12 to that Act;
- (c) have now been paid or are now payable to the authority; and
- (d) have not been taken into account as amounts described in this paragraph in a calculation made for any preceding year under paragraph 11(5) of Schedule 12 to the Act.

(4) S.I.1992/2184.