
STATUTORY INSTRUMENTS

2023 No. 268

**The Non-Domestic Rating (Rates Retention:
Miscellaneous Amendments) Regulations 2023**

Amendment to Schedule 1

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

(2) In paragraph 1(1)—

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

$$\text{“ } K(L + N - M - O + T + U + Y + S) + (P - Q) \text{ ”}$$

(b) in the definition of P(1)—

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

(ii) after paragraph (g), insert—

“ (h) where the billing authority is listed in the table in Schedule 7, for the relevant year beginning on 1st April 2023 the amount specified in column B of that table;”;

(c) in the definition of Q(2)—

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

(ii) after paragraph (g), insert—

“ (h) where the billing authority is listed in the table in Schedule 7, for the relevant year beginning on 1st April 2023 the amount specified in column C of that table;”;

(d) after the definition of Q, insert—

“S is the amount calculated in accordance with sub-paragraph (4D) in respect of the years commencing on or after 1st April 2021;”;

(e) in the definition of Y, in paragraph (b) after the words “paragraph (c)” insert “or (d)”.

(3) After paragraph 1(4C), insert—

“(4D) 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

(1) The definition of “P” was amended by S.I. 2017/496, 2018/463, 2019/709, 2020/1357, 2022/189.

(2) The definition of “Q” was amended by S.I. 2017/496, 2018/463, 2019/709, 2020/1357, 2022/189.

- (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 section 43(4I) were omitted.”.
- (4) In paragraph 2—
- (a) for sub-paragraphs (a) and (b) substitute—
- $$S (R + U + V + Z + W + Y) + (P - Q) ,,$$
- (b) in the definition of W, after paragraph (b) insert—
- “(c) for the relevant year beginning on 1st April 2022, 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) “COVID-19 Additional Relief Fund (CARF): Local Authority Guidance” published on 15th December 2021(3);
- (ii) “2022/23 Retail, Hospitality and Leisure Relief Scheme: local authority guidance” published on 20th December 2021(4);
- (iii) “Extension of Transitional Relief and Supporting Small Business Relief for small and medium properties” published on 20th December 2021(5);
- (d) for the relevant year beginning on 1st April 2023, 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: 2023/24 Retail, Hospitality and Leisure Scheme” published on 21 December 2022(6), and
- (ii) “Business Rates Relief: 2023 Supporting Small Business Relief, local authority guidance” published on 21 December 2022(7);”;
- (c) after the definition of W insert—
- “Y is the sum of the amounts specified as S for the relevant year in accordance with paragraph 1(1) for each of the billing authorities that is required to make payments to the

(3) https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1041468/CARF_LA_Guidance.pdf. See also the Explanatory Note.

(4) <https://www.gov.uk/government/publications/business-rates-guidance-202223-retail-hospitality-and-leisure-relief-scheme/202223-retail-hospitality-and-leisure-relief-scheme-local-authority-guidance>. See also the Explanatory Note.

(5) <https://www.gov.uk/government/publications/business-rates-guidance-extension-of-transitional-relief-and-supporting-small-business-relief-for-small-and-medium-properties/extension-of-transitional-relief-and-supporting-small-business-relief-for-small-and-medium-properties>. See also the Explanatory Note.

(6) <https://www.gov.uk/government/publications/business-rates-relief-202324-retail-hospitality-and-leisure-scheme-local-authority-guidance/business-rates-relief-202324-retail-hospitality-and-leisure-scheme>. See also the Explanatory Note.

(7) <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.

major precepting authority for the relevant year under Part 4 of Schedule 7B to the 1988 Act;”.