
S T A T U T O R Y I N S T R U M E N T S

2020 No. 449

RATING AND VALUATION, ENGLAND

The Non-Domestic Rating (Transitional Protection Payments and Rates Retention) (Coronavirus) (Amendment) Regulations 2020

Made - - - - -

22nd April 2020

Laid before Parliament

23rd April 2020

Coming into force in accordance with regulation 1(2) and (3)

The Secretary of State makes the following Regulations in exercise of the powers conferred by section 143(1) of, and paragraphs 7(1) and (2)(a), 33(1) and (4) and 44 of Schedule 7B to, the Local Government Finance Act 1988(a).

Citation and commencement

- 1.—(1) These Regulations may be cited as the Non-Domestic Rating (Transitional Protection Payments and Rates Retention) (Coronavirus) (Amendment) Regulations 2020
- (2) Subject to paragraph (3), these Regulations come into force on 15th May 2020.
- (3) This regulation and regulation 3(1) and (3) come into force on 29th April 2020.

Amendment of the Non-Domestic Rating (Transitional Protection Payments) Regulations 2013

2. In regulation 6 of the Non-Domestic Rating (Transitional Protection Payments) Regulations 2013(b) (end of year calculations)—
 - (a) in paragraph (1)—
 - (i) at the beginning, insert “Subject to paragraph (3);”;
 - (ii) for “30th September” substitute “31st July”;
 - (b) after paragraph (2) insert—

“(3) Paragraph (1) applies in relation to calculations for the relevant year(c) beginning on 1st April 2019 as if for “31st July” there were substituted “30th November”.”.

(a) 1988 c. 41. Schedule 7B was inserted by section 1 of, and Schedule 1 to, the Local Government Finance Act 2012 (c. 17).

(b) S.I. 2013/106, to which there are amendments not relevant to these Regulations.

(c) See regulation 1(2) of S.I. 2013/106 for the definition of “relevant year”.

EXPLANATORY NOTE

(This note is not part of the Regulations)

This instrument amends the Non-Domestic Rating (Rates Retention) Regulations 2013 (“Rates Retention Regulations”) and the Non-Domestic Rating (Transitional Payments Protection) Regulations 2013 (“TPP Regulations”). This instrument defers the payment of some instalments of the “central share” of non-domestic rating income by billing authorities. This instrument also changes the dates by which billing authorities must make and certify end-of-year calculations required for the business rates retention and transitional protection payment regimes.

Regulation 2 amends the TPP Regulations. It brings forward the “normal” deadline for end-of-year calculations for the transitional protection payment regime to 31st July, starting in relation to the relevant year beginning in 2020. However, in light of the disruption to billing authorities caused by the spread of coronavirus, regulation 2 also modifies this deadline in relation to the relevant year beginning in 2019, pushing it back to 30th November.

Further, in light of the disruption caused by the spread of coronavirus, regulation 3 amends the Rates Retention Regulations. It delays the deadline for the end-of-year calculations for the business rates retention scheme to 30th November, only in relation to the relevant year beginning in 2019. Regulation 3 also defers the payment by billing authorities to the Secretary of State of some instalments of the central share of non-domestic rating income, in relation to the relevant year beginning in 2020 only.

A full impact assessment has not been produced for this instrument as no, or no significant, impact on the private, voluntary or public sector is foreseen.

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