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STATUTORY INSTRUMENTS

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**2003 No. 3130**

**RATING AND VALUATION, ENGLAND**

**The Non-Domestic Rating Contributions  
(England) (Amendment) Regulations 2003**

*Made* - - - - *3rd December 2003*  
*Laid before Parliament* *10th December 2003*  
*Coming into force* - - *31st December 2003*

The First Secretary of State, in exercise of the powers conferred by section 143(1) and (2) of, and paragraphs 4 and 6 of Schedule 8 to, the Local Government Finance Act 1988<sup>(1)</sup> and all other powers enabling him in that behalf, hereby makes the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Non-Domestic Rating Contributions (England) (Amendment) Regulations 2003 and shall come into force on 31st December 2003.

**Amendment of the Non-Domestic Rating Contributions (England) Regulations 1992**

2. Schedules 1 and 2 to the Non-Domestic Rating Contributions (England) Regulations 1992<sup>(2)</sup> are amended as follows in relation to financial years beginning on or after 1st April 2004.

**Rules for the calculation of non-domestic rating contributions**

3. In Schedule 1—
- (a) in paragraph 1(4)—
    - (i) for “2003” there is substituted “2004”; and
    - (ii) delete the words “less £6.5 million”.

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(1) 1988 c. 41. Relevant amendments are made to section 143 by paragraph 72 of Schedule 5 to the Local Government and Housing Act 1989 (c. 42) (“the 1989 Act”), and paragraphs 4 and 6 of Schedule 8 are amended by paragraph 42 of Schedule 5 to the 1989 Act and by paragraph 6 of Schedule 10 and paragraph 86 of Schedule 13 to the Local Government Finance Act 1992 (c. 14). These powers are devolved, in relation to Wales, to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672).

(2) S.I. 1992/3082. Relevant amendments are made by S.I. 1993/1496 and 3082, 1994/1431 and 3139, 1995/3181, 1996/3245, 1997/3031, 1998/3038, 1999/3275, 2000/3208, 2001/3944 and 2002/3021.

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- (b) in paragraph 3(1)(a), after “section 47(2)(a)” there is inserted “or 47(2)(ba)”<sup>(3)</sup>;
- (c) in paragraph 3(1)(b), after “section 47(2)(a)” there is inserted “or 47(2)(ba)”;
- (d) in paragraph 3(3), after “section 47(2)(a)” there is inserted “or 47(2)(ba)”;
- (e) in paragraph 4(4), for “2003 is £83,606,000” there is substituted “2004 is £84,106,000”;  
and
- (f) for Part II there is substituted—

## “PART II COST FACTORS

<i>Name or description of authority</i>	<i>Cost factor</i>
The councils of the districts of Bracknell Forest, Crawley, Elmbridge, Epsom and Ewell, Guildford, Mole Valley, Reigate and Banstead, Runnymede, Slough, Spelthorne, Surrey Heath, Tandridge, Waverley, Windsor and Maidenhead and Woking	1.1424
The councils of the districts of Broxbourne, Chiltern, Dacorum, East Hertfordshire, Hertsmere, St Albans, South Buckinghamshire, Three Rivers, Watford and Welwyn Hatfield	1.1163
The councils of the districts of Reading, West Berkshire and Wokingham	1.1208
The councils of the districts of Basildon, Brentwood, Epping Forest, Harlow, Dartford, Sevenoaks and Thurrock	1.0904
The councils of the districts of Aylesbury Vale, Milton Keynes and Wycombe	1.0825
The council of a district which falls within the county of Oxfordshire	1.0805
The councils of the districts of Bedford, Luton, Mid Bedfordshire, North Hertfordshire, South Bedfordshire and Stevenage	1.0513
The councils of the districts of Cambridge, East Cambridgeshire, Fenland, Huntingdonshire, Peterborough and South Cambridgeshire	1.0471
The councils of the districts of Basingstoke and Deane, East Hampshire,	1.0429

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(3) With effect from 1st April 2004, section 47(2)(ba) is inserted into the Local Government Finance Act 1988 by section 64 of the Local Government Act 2003 (c. 26).

<i>Name or description of authority</i>	<i>Cost factor</i>
Eastleigh, Fareham, Gosport, Hart, Havant, New Forest, Portsmouth, Rushmoor, Southampton, Test Valley and Winchester	
The councils of the districts of Adur, Arun, Chichester, Horsham, Mid Sussex and Worthing	1.0325
The council of a district which falls within the county of Warwickshire	1.0361
The councils of the districts of Kennet, North Wiltshire, Salisbury, Swindon and West Wiltshire	1.0330
The councils of the districts of Bath and North East Somerset, Bristol City, North Somerset and South Gloucestershire	1.0336
The council of a district which falls within the county of Northamptonshire	1.0296
The councils of the districts of Ashford, Canterbury, Dover, Gravesham, Maidstone, Medway, Shepway, Swale, Thanet, Tonbridge and Malling and Tunbridge Wells	1.0195
The council of a district which falls within the county of Gloucestershire	1.0237
The council of a district which falls within the West Midlands metropolitan county	1.0290
The councils of the districts of Chester, Congleton, Crewe and Nantwich, Ellesmere Port and Neston, Halton, Macclesfield, Vale Royal and Warrington	1.0219
The council of a district which falls within the Greater Manchester metropolitan county	1.0195
The councils of the districts of Braintree, Castle Point, Chelmsford, Colchester, Maldon, Rochford, Southend-on-Sea, Tendring and Uttlesford	1.0154
The councils of the districts of Brighton and Hove, Eastbourne, Hastings, Lewes, Rother and Wealden	1.0134
The council of a district which falls within the Merseyside metropolitan county	1.0102
The council of a district which falls within the West Yorkshire metropolitan county	1.0117

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<i>Name or description of authority</i>	<i>Cost factor</i>
The council of a district other than a district named, or falling within a description given, above	1.0000
The council of an inner London borough	1.2505
The councils of the boroughs of Barnet, Brent, Ealing, Harrow, Hillingdon, Hounslow, Kingston upon Thames, Merton, Richmond upon Thames and Sutton	1.1411
The councils of the boroughs of Barking and Dagenham, Bexley, Bromley, Croydon, Enfield, Haringey, Havering, Newham, Redbridge and Waltham Forest	1.0894
The Common Council of the City of London	1.4751
The Council of the Isles of Scilly	1.5000
The Isle of Wight Council	1.0000”

#### **Assumptions relating to provisional amounts**

4. In relation to financial years beginning on or after 1st April 2004, in Schedule 2—
- in paragraph 2(12) for “0.961” there is substituted “0.959”;
  - in paragraph 3, after “section 47(2)(a)” there is inserted “or 47(2)(ba)”;
  - in paragraph 4, after “section 47(2)(a)” there is inserted “or 47(2)(ba)”;
  - for the table in paragraph 8(1) there is substituted the following—

<i>“Name or description of authority</i>	<i>Percentage</i>
The council of a metropolitan district	1.0
The council of a non-metropolitan district which has the functions of a county council	0.7
The council of a non-metropolitan district which does not have the functions of a county council	0.5
The council of an inner London borough, and the Common Council of the City of London	0.9
The council of an outer London borough	1.1
The Council of the Isles of Scilly and the Isle of Wight Council	0.7”

Signed by authority of the First Secretary of State

3rd December 2003

*Nick Raynsford*  
Minister of State  
Office of the Deputy Prime Minister

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

Under Part II of Schedule 8 to the Local Government Finance Act 1988 (“the 1988 Act”), billing authorities are required to pay amounts (called non-domestic rating contributions) to an account held by the Secretary of State (“the national non-domestic rating pool”). The national non-domestic rating pool is subsequently distributed to authorities under the rules in Part III of Schedule 8 to the 1988 Act. Payments into the national non-domestic rating pool in respect of the provisional amount of the non-domestic rating contributions are made during the financial year, final calculations and adjustments of the non-domestic rating contributions are made after the year ends.

These Regulations amend the rules for calculation of non-domestic rating contributions and the assumptions to be made in calculating the provisional amount of the non-domestic rating contributions contained in the Non-Domestic Rating Contributions (England) Regulations 1992 (“the 1992 Regulations”), with effect from 1st April 2004. They make amendments in relation to—

- (a) the offset for a special authority in paragraph 1(4) of Schedule 1 to the 1992 Regulations;
- (b) the national cost of collection figure in paragraph 4(4) of Schedule 1 to the 1992 Regulations;
- (c) the cost factors in Part II of Schedule 1 to the 1992 Regulations;
- (d) the buoyancy factor in paragraph 2(12) of Schedule 2 to the 1992 Regulations; and
- (e) the losses in collection percentages in paragraph 8(1) of Schedule 2 to the 1992 Regulations.

Following an amendment to the 1988 Act by section 64 of the Local Government Act 2003 (c. 26), registered community amateur sports clubs are entitled to mandatory rate relief under sections 43 and 45 of the 1988 Act at the same level as charities. As with charities, billing authorities are allowed to top-up this mandatory rate relief with discretionary relief under section 47 of the 1988 Act. Paragraph 3 of Schedule 1 to the 1992 Regulations requires billing authorities to pay into the national non-domestic rating pool 75% of any discretionary relief granted to a charity. The amendments in regulations 3(b), 3(c), 3(d) and 4(b) and 4(c) extend this rule to discretionary relief granted to registered community amateur sports clubs.