STATUTORY INSTRUMENTS

2026 No. 374

RATING AND VALUATION, ENGLAND

The Non-Domestic Rating (Rates Retention and Levy and Safety Net: Miscellaneous Amendments) Regulations 2026

Made - - - -	*26th March 2026*
Coming into force - -	*27th March 2026*

The Secretary of State makes these Regulations in exercise of the powers conferred by sections 97(2A) and (2B), 99(1) and (3) and 143(1) and (2) of, and paragraphs 6, 8, 9, 10, 22, 25, 37 and 44 of Schedule 7B to, the Local Government Finance Act 1988(**1**) ("the 1988 Act").

These Regulations are made with the consent of the Treasury in accordance with paragraph 8(3) of Schedule 7B to the 1988 Act.

In accordance with section 143(9D)(**2**) of the 1988 Act, a draft of this instrument was laid before Parliament and approved by resolution of each House of Parliament.

Part 1

General

Citation, commencement and extent

1.—(1) These Regulations may be cited as the Non-Domestic Rating (Rates Retention and Levy and Safety Net: Miscellaneous Amendments) Regulations 2026 and come into force on the day after the day on which they are made.

(2) These Regulations extend to England and Wales.

(**1**) 1988 c. 41. Sections 97(2A) and (2B) of the Local Government Finance Act 1988 ("the 1988 Act") were inserted by paragraph 25(2) of Schedule 3 to the Local Government Finance Act 2012 (c. 17) ("the 2012 Act"). Section 99 of the 1988 Act was substituted by paragraph 24 of Schedule 10 to the Local Government Finance Act 1992 (c. 14) and amended by section 70 of the Local Government Act 2003 (c. 26) and paragraph 26 of Schedule 3 to the 2012 Act. Schedule 7B was inserted by section 1 of, and Schedule 1 to, the 2012 Act and amended by section 9 of the Non-Domestic Rating Act 2023 (c. 53).

(**2**) Subsection (9D) was inserted in section 143 by section 1 of the Local Government Finance Act 2012.

Part 2

Rates Retention

Amendment of the Non-Domestic Rating (Rates Retention) Regulations 2013

2. The Non-Domestic Rating (Rates Retention) Regulations 2013(**3**) are amended in accordance with regulations 3 to 13.

Amendment of regulation 2

3. In paragraph (1) of regulation 2 (interpretation), after the definition of "schedule of instalments" insert—

""section 31 grant" means a grant paid to an authority by a Minister of the Crown under section 31 of the Local Government Act 2003(**4**);".

Amendment of regulation 3

4. In regulation 3 (calculation and notification of non-domestic rating income and other amounts)—

(a) before paragraph (1) insert—

"(A1) For—

(a) a relevant year beginning on or after 1st April 2026, a billing authority must make the calculations under paragraph (1)(a), (b), (e), (h) and (i) to (l);

(b) any other relevant year, a billing authority must make the calculations under paragraph (1)(a) to (h).";

(b) in paragraph (1)—

(i) for the opening words substitute "The calculations are—";

(ii) after sub-paragraph (h) insert—

"(i) the amount (if any) specified by regulation 7B(2A);

(j) the amount that is its allowance for costs of collection and recovery for that year in accordance with paragraph 2 of Schedule 1;

(k) the amount that is its estimate of the amount (if any) specified by paragraph 2 of Schedule 2 for that year;

(l) the amount that is its estimate of the amount (if any) specified by paragraph 2 of Schedule 2B for that year.";

(c) in paragraph (2)—

(i) at the beginning of sub-paragraph (b) insert "subject to sub-paragraph (c),"

(ii) after sub-paragraph (b) insert—

"(c) for the year commencing on 1st April 2026 on or before 15th April 2026.".

(**3**) S.I. 2013/452; amended by S.I. 2014/96, 2016/1268, 2017/496, 2017/1321, 2018/463, 2019/709, 2020/449, 2020/1357, 2021/404, 2021/262, 2022/784, 2023/268, 2024/324 and 2024/907.

(**4**) 2003 c. 26.

Amendment of regulation 4

5. In the opening words of regulation 4(1) (payment to the Secretary of State in respect of the central share), for "each relevant year" substitute "a relevant year ending on or before 31st March 2026".

Amendment of regulation 7B

6. In regulation 7B (payments with respect to designated area)—

(a) in paragraph (1)—

(i) for "this regulation" substitute "this paragraph";

(ii) after "Non-Domestic Rating (Designated Area) Regulations 2021", insert "("the 2021 Regulations")";

(b) after paragraph (1) insert—

"(1A) The amount specified by this paragraph is the amount of any section 31 grant paid to Redcar and Cleveland Borough Council in respect of an area designated under regulation 3 of the 2021 Regulations.";

(c) in paragraph (2)—

(i) for "those Regulations" substitute "the 2021 Regulations";

(ii) for "this regulation" substitute "paragraph (1)";

(d) after paragraph (2) insert—

"(2A) For each year beginning on or after 1st April 2026 that the designation under the 2021 Regulations has effect Redcar and Cleveland Borough Council must make a payment to the Tees Valley Combined Authority equal to 50% of the amount (if any) estimated, in accordance with regulation 3, as the amount specified by paragraph (1A).";

(e) in paragraph (3) for "The payment" substitute "A payment under this regulation".

Amendment of regulation 9

7. In regulation 9 (end of year calculations)—

(a) in the opening words of paragraph (1), for "paragraphs (5) to (8)" substitute "paragraphs (1A) and (5) to (8)";

(b) after paragraph (1) insert—

"(1A) In relation to a relevant year beginning on or after 1st April 2026, a billing authority must—

(a) make the calculations under paragraph (1)(a), (b) and (bc);

(b) calculate the amount (if any) specified by regulation 7(2), 7B(2) and 7B(2A) for the relevant year.".

Insertion of regulation 10A

8. After regulation 10 insert—

"**Reconciliation of grant payment amounts**

10A.—(1) This regulation applies in relation to a relevant year beginning on or after 1st April 2026.

(2) Where the amount certified under regulation 9, as the amount specified by regulation 7B(2A), is different from the amount estimated for the purposes of regulation 3—

(a) if the certified amount is less than the estimated amount—

(i) the Tees Valley Combined Authority must pay an amount equal to the difference to Redcar and Cleveland Borough Council; and

(ii) Redcar and Cleveland Borough Council must transfer an amount equal to the difference from its general fund to its collection fund;

(b) if the certified amount is more than the estimated amount—

(i) Redcar and Cleveland Borough Council must pay an amount equal to the difference to the Tees Valley Combined Authority; and

(ii) Redcar and Cleveland Borough Council must transfer an amount equal to the difference from its collection fund to its general fund.

(3) Where the amount certified under regulation 9, as the amount specified under paragraph 2 of Schedule 2, is different from the amount estimated for the purposes of regulation 3—

(a) if the certified amount is less than the estimated amount the billing authority must transfer an amount equal to the difference from its general fund to its collection fund;

(b) if the certified amount is more than the estimated amount the billing authority must transfer an amount equal to the difference from its collection fund to its general fund.

(4) Where the amount included in the calculation of the certified non-domestic rating income in paragraph 1(1B)(a) of Schedule 1 is different to the amount estimated for the purposes of regulation 3, and that difference does not relate to the circumstances mentioned in paragraphs (2) or (3)—

(a) if the certified amount is less than the estimated amount the billing authority must transfer an amount equal to the difference from its general fund to its collection fund;

(b) if the certified amount is more than the estimated amount, the billing authority must transfer an amount equal to the difference from its collection fund to its general fund.

(5) Where the amount certified under regulation 9, as the amount specified by paragraph 2 of Schedule 2B (calculations for Port of Bristol) is different to the amount estimated for the purposes of regulation 3—

(a) if the certified amount is less than the estimated amount the billing authority must transfer an amount equal to the difference from its general fund to its collection fund;

(b) if the certified amount is more than the estimated amount the billing authority must transfer an amount equal to the difference from its collection fund to its general fund.”.

Amendment of regulation 12

9. In regulation 12 (reconciliation of amounts where authority has failed to act diligently), for “regulation 9(1)” substitute “regulation 9(1) or (1A)”.

Amendment of Schedule 1

10. In Schedule 1 (non-domestic rating income)—

(a) in paragraph 1(1)—

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

$$“(A - B) + (C - D) - E - F + (G - H);”$$

(ii) at the end of the definition of “E” omit “and”;

(iii) after the definition of “F” insert—

““G” is—

(a) for a relevant year commencing on or after 1st April 2026, the amount calculated in accordance with sub-paragraph (1A);

(b) for any other relevant year, zero; and

“H” is—

(a) for a relevant year commencing on or after 1st April 2026, the amount calculated in accordance with sub-paragraph (1B);

(b) for any other relevant year, zero.”;

(b) after paragraph 1(1) insert—

“(1A) The amount calculated in accordance with this paragraph is the total amount of any section 31 grants paid to the authority for the year towards expenditure incurred or to be incurred by the authority in relation to the retention, payment, transfer and reconciliation of the non-domestic rates payable to the authority under sections 43 and 45 of the 1988 Act.

(1B) The amount calculated in accordance with this paragraph is the total amount of any section 31 grants paid to the authority for the year (included in the amount calculated under sub-paragraph (1A)) in relation to—

(a) areas designated under paragraph 39 of Schedule 7B to the 1988 Act; and

(b) Port of Bristol hereditaments satisfying the definition in paragraph 1(2) of Schedule 2B to these Regulations.”;

(c) in paragraph 1(2)—

(i) in the opening words, for “a special authority” substitute “a relevant year falling within the period beginning with 1st April 2013 and ending with 31st March 2027, where the authority is a special authority”;

(ii) in paragraph (b)(iia) for “or after 1st April 2024” substitute “1st April 2024 or 1st April 2025”;

(iii) after paragraph (b)(iia) insert—

“(iib) for the financial year beginning on 1st April 2026 is £14,009,000;”;

(d) for paragraph 2(3) substitute—

“(3) The cost factor for a billing authority is—

(a) for a relevant year ending on or before 31st March 2026, the cost factor shown for that authority in Part 2 of this Schedule;

(b) for a relevant year beginning on or after 1st April 2026 the cost factor shown for that authority in Part 3 of this Schedule.”;

(e) after Part 2 insert Part 3 which is set out in Schedule 1 to these Regulations.

Amendment of Schedule 2B

11. For the heading of Schedule 2B (deduction from central share payment for Port of Bristol), substitute "Calculations for Port of Bristol".

Amendment of Schedule 3

12. In Schedule 3 (transfer from collection fund to general fund)—

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

" $$PQ + R + (S - T) + (U - V) + W$$;"

(b) for the definition of "U" substitute—

""U" is—

(a) for a relevant year ending on or before 31st March 2026, the amount of a deduction from the central share payment made in accordance with regulation 4(1);

(b) for a relevant year beginning on or after 1st April 2026, zero;";

(c) for the definition of "V" substitute—

""V" is—

(a) for a relevant year ending on or before 31st March 2026, the total of any amounts paid to major precepting authorities in accordance with regulation 6;

(b) for a relevant year beginning on or after 1st April 2026, zero;";

(d) after the definition of "V" insert—

""W" is—

(a) for a relevant year ending on or before 31st March 2026, zero;

(b) for a relevant year beginning on or after 1st April 2026, the amount calculated in accordance with the formula—

$$A - B$$

where—

"A" is the amount calculated under paragraph 1(1B) of Schedule 1;

"B" is the amount specified in regulation 7B(2A).".

Amendment of Schedule 4

13. In Schedule 4 (calculation of surplus or deficit), after paragraph 1(3)(e) insert—

"(f) section 31 grants paid to the billing authority which, under the conditions to which the grants were subject, must be credited to the authority's collection fund income and expenditure account.".

Part 3

Levy and Safety Net

Amendment of the Non-Domestic Rating (Levy and Safety Net) Regulations 2013

14. The Non-Domestic Rating (Levy and Safety Net) Regulations 2013(**5**) are amended in accordance with regulations 15 to 20.

Amendment of regulation 4

15. For regulation 4 (meaning of retained rates income for purposes of levy and safety net calculations) substitute—

"**Meaning of retained rates income for purposes of levy and safety net calculations**

4.—(1) Where the authority is a billing authority, its retained rates income—

(a) for a year ending on or before 31st March 2026, is the amount calculated in accordance with paragraphs 1 and 1A of Schedule 1, paragraphs 3 and 4 of Schedule 1A, paragraph 4 of Schedule 1B, Schedule 6A and Schedule 7;

(b) for a year beginning on or after 1st April 2026, is the amount calculated in accordance with paragraph 2 of Schedule 1ZA.

(2) Where the authority is a major precepting authority, its retained rates income—

(a) for a year ending on or before 31st March 2026, is the amount calculated in accordance with paragraph 2 of Schedule 1, paragraphs 5, 6, 7 and 8 of Schedule 1A and paragraph 5 of Schedule 1B;

(b) for a year beginning on or after 1st April 2026, is the amount calculated in accordance with paragraph 3 of Schedule 1ZA.

(3) Where the authority is a pool of authorities, its retained rates income—

(a) for a year ending on or before 31st March 2026, is the amount calculated in accordance with paragraph 3 of Schedule 1;

(b) for a year beginning on or after 1st April 2026, is the amount calculated in accordance with paragraph 4 of Schedule 1ZA.".

Amendment of regulation 5

16. In regulation 5 (business rates baseline and baseline funding level)—

(a) in paragraph (3)—

(i) in sub-paragraph (c) for "the years commencing on or after 1st April 2024" substitute "a year falling within the period beginning with 1st April 2024 and ending with 31st March 2026";

(ii) after sub-paragraph (c) insert—

"(d) the year commencing on 1st April 2026 is the amount specified for that authority in the table in Schedule 8;

(e) a year commencing on or after 1st April 2027 is the amount calculated in accordance with the formula—

(**5**) S.I. 2013/737; amended by S.I. 2015/617, 2017/496, 2018/463, 2019/709, 2020/1357, 2022/189, 2023/268, 2024/324 and 2025/322.

$$A \times (B \div C)$$

where—

"A" is the baseline funding level for the preceding year;

"B" is the consumer prices index for September of the preceding financial year;

"C" is the consumer prices index for September of the financial year which precedes that preceding the year concerned.";

(b) after paragraph (4) insert—

"(5) In this regulation, "consumer prices index" means the all items consumer prices index published by the Statistics Board, a body corporate established by section 1 of the Statistics and Registration Service Act 2007(**6**).".

Amendment of regulation 6

17. In regulation 6 (individual levy rates and safety net thresholds)—

(a) in paragraph (2A) for "a relevant year commencing on or after 1st April 2017" substitute "a relevant year falling within the period beginning with 1st April 2017 and ending with 31st March 2026";

(b) in paragraph (2C) for "a relevant year beginning on or after 1st April 2017" substitute "a relevant year falling within the period beginning with 1st April 2017 and ending with 31st March 2026";

(c) in paragraph (2E) for "a relevant year beginning on or after 1st April 2019" substitute "a relevant year falling within the period beginning with 1st April 2019 and ending with 31st March 2026";

(d) in paragraph (2H) for "a relevant year beginning on or after 1st April 2021" substitute "a relevant year falling within the period beginning with 1st April 2021 and ending with 31st March 2026";

(e) at the beginning of paragraph (3) for "An authority's" substitute "Subject to paragraph (3A), an authority's" ;

(f) after paragraph (3) insert—

"(3A) For the relevant year beginning with 1st April 2026, an authority's safety net threshold is 100% of its baseline funding level for that year.".

Amendment of regulation 10

18. In regulation 10 (requirement to make levy payment)—

(a) in the opening words of paragraph (1), for "a year" substitute "a relevant year ending on or before 31st March 2026";

(b) in paragraph (2), after "levy payment" insert "under paragraph (1)";

(c) after paragraph (2) insert—

"(3) Subject to paragraph (8), an authority must make a levy payment to the Secretary of State in respect of a relevant year beginning on or after 1st April 2026 if its retained rates income for the year is greater than its baseline funding level for the year.

(4) The amount of the levy payment under paragraph (3) is the sum of the amounts calculated under paragraphs (5) to (7).

(**6**) 2007 c. 18.

(5) The amount calculated under this paragraph is 10% of so much of an authority’s retained rates income which exceeds its baseline funding level but does not exceed its initial growth limit.

(6) The amount calculated under this paragraph is 30% of so much of an authority's retained rates income which exceeds its initial growth limit but does not exceed its further growth limit.

(7) The amount calculated under this paragraph is 45% of so much of an authority’s retained rates income which exceeds its further growth limit.

(8) Paragraphs (3) to (7) do not apply to an authority listed in Parts 1 to 8 of Schedule 3 that is not part of a pool of authorities for the relevant year.

(9) In this regulation—

(a) an authority’s initial growth limit is 110% of its baseline funding level;

(b) an authority’s further growth limit is 200% of its baseline funding level.”.

Amendment of Schedule 1

19. In Schedule 1 (calculation of retained rates income), before paragraph 1 insert—

“**Application**

A1. This Schedule applies in relation to a relevant year ending on or before 31st March 2026.”.

Insertion of Schedules 1ZA, 8 and 9

20.—(1) After Schedule 1 insert Schedule 1ZA which is set out in Schedule 2 to these Regulations.

(2) After Schedule 7 insert—

(a) Schedule 8 which is set out in Schedule 3 to these Regulations; and

(b) Schedule 9 which is set out in Schedule 4 to these Regulations.

We consent to the making of these Regulations

Taiwo Owatemi
Christian Wakeford
Two of the Lords Commissioners of His Majesty’s Treasury

25th March 2026

Signed by authority of the Secretary of State for Housing, Communities and Local Government

Alison McGovern
Minister of State
Ministry of Housing, Communities and Local Government

26th March 2026

Schedule 1 Regulation 10(e)

Text to be inserted as Part 3 of Schedule 1 to the Non-Domestic Rating (Rates Retention) Regulations 2013

“Part 3

Cost Factors: Relevant Years beginning on or after 1st April 2026

Billing authority	*Cost factor*
Adur	0.968427886
Amber Valley	0.962046117
Arun	0.962431316
Ashfield	0.959076035
Ashford	0.970921298
Babergh	0.978247749
Barking And Dagenham	1.034477434
Barnet	1.051691065
Barnsley	0.953692972
Basildon	0.991255604
Basingstoke And Deane	1.028577508
Bassetlaw	0.951688557
Bath And North East Somerset	1.021857484
Bedford	0.995733254
Bexley	0.997548267
Birmingham	0.990864161
Blaby	0.993765076
Blackburn with Darwen	0.937093923
Blackpool	0.925300775
Bolsover	0.962671146
Bolton	0.944418043
Boston	0.944406189
Bournemouth, Christchurch and Poole	0.981264851
Bracknell Forest	1.071421421
Bradford	0.949034053
Braintree	0.987089768
Breckland	0.946838408
Brent	1.072011965

Billing authority	*Cost factor*
Brentwood	1.035283489
Brighton And Hove	1.016722697
Bristol, City of	1.011466373
Broadland	1.016642515
Bromley	1.038446296
Bromsgrove	0.976572361
Broxbourne	1.019832434
Broxtowe	0.970193127
Buckinghamshire	1.049190695
Burnley	0.925394862
Bury	0.96599309
Calderdale	0.95486242
Cambridge	1.104015472
Camden	1.194446656
Cannock Chase	0.946796688
Canterbury	0.978109379
Castle Point	0.994459956
Central Bedfordshire	1.002560767
Charnwood	0.986325509
Chelmsford	1.023821756
Cheltenham	1.014272289
Cherwell	0.999615445
Cheshire East	0.990799894
Cheshire West and Chester	0.990549014
Chesterfield	0.956122269
Chichester	0.999526567
Chorley	0.94508904
City of London	1.320270542
Colchester	1.000859959
Cornwall	0.975154867
Cotswold	1.016451976
County Durham	0.949932115
Coventry	1.011137446
Crawley	1.055247371

Billing authority	*Cost factor*
Croydon	1.042069304
Cumberland	0.978274452
Dacorum	0.980913137
Darlington	0.957963718
Dartford	1.037114283
Derby	1.010844111
Derbyshire Dales	0.969764014
Doncaster	0.944331511
Dorset Council	0.990588356
Dover	0.996916234
Dudley	0.948953748
Ealing	1.05642284
East Cambridgeshire	1.004412801
East Devon	0.983144368
East Hampshire	1.00317053
East Hertfordshire	1.038644077
East Lindsey	0.971024367
East Riding of Yorkshire	0.959091826
East Staffordshire	0.98182314
East Suffolk	0.967707204
Eastbourne	0.971358783
Eastleigh	0.996147511
Elmbridge	1.067861224
Enfield	1.036648272
Epping Forest	1.045336231
Epsom And Ewell	0.988022684
Erewash	0.951095198
Exeter	0.977287798
Fareham	0.990801657
Fenland	0.955665011
Folkestone and Hythe	0.974102947
Forest of Dean	0.961676423
Fylde	0.997785126
Gateshead	0.950984631

Billing authority	*Cost factor*
Gedling	0.978700235
Gloucester	0.984723165
Gosport	0.959569593
Gravesham	1.008475617
Great Yarmouth	0.951575159
Greenwich	1.037806699
Guildford	1.09376912
Hackney	1.132838332
Halton	0.980122936
Hammersmith And Fulham	1.141851529
Harborough	0.995022723
Haringey	1.04527357
Harlow	0.998844531
Harrow	1.032097287
Hart	1.019632162
Hartlepool	0.937434278
Hastings	0.924425771
Havant	0.962634865
Havering	1.048954931
Herefordshire, County of	0.97277653
Hertsmere	1.06849224
High Peak	0.95460957
Hillingdon	1.093562677
Hinckley And Bosworth	0.958823772
Horsham	1.014304321
Hounslow	1.095139486
Huntingdonshire	0.991855969
Hyndburn	0.909878388
Ipswich	0.969364306
Isles of Scilly	1.5
Isle of Wight	0.954897037
Islington	1.153720476
Kensington And Chelsea	1.221365499
King's Lynn And West Norfolk	0.973217181

Billing authority	*Cost factor*
Kingston upon Hull, City of	0.940488503
Kingston upon Thames	1.066306627
Kirklees	0.948832861
Knowsley	0.978258404
Lambeth	1.107794828
Lancaster	0.95631839
Leeds	0.993161696
Leicester	0.952420404
Lewes	0.975375109
Lewisham	1.050641765
Lichfield	0.967462483
Lincoln	0.96263926
Liverpool	0.984932313
Luton	1.014701616
Maidstone	0.99065808
Maldon	0.994029111
Malvern Hills	0.982113787
Manchester	1.019397162
Mansfield	0.94267954
Medway	0.973649373
Melton	0.965515544
Merton	1.053949957
Mid Devon	0.972467577
Mid Suffolk	0.967757985
Mid Sussex	1.013526149
Middlesbrough	0.934667335
Milton Keynes	1.033686943
Mole Valley	1.077233906
New Forest	1.003195488
Newark And Sherwood	0.969372648
Newcastle upon Tyne	0.965675494
Newcastle-under-Lyme	0.957818973
Newham	1.090882593
North Devon	0.967884765

Billing authority	*Cost factor*
North East Derbyshire	0.96228199
North East Lincolnshire	0.937479693
North Hertfordshire	1.01812473
North Kesteven	0.981520596
North Lincolnshire	0.947796182
North Norfolk	0.983514177
North Northamptonshire	0.977311845
North Somerset	0.979993397
North Tyneside	0.969975282
North Warwickshire	1.037125852
North West Leicestershire	1.006036774
North Yorkshire	0.97631485
Northumberland	0.981434527
Norwich	0.978578462
Nottingham	0.97198449
Nuneaton And Bedworth	0.963619152
Oadby And Wigston	0.960677088
Oldham	0.948028073
Oxford	1.0832479
Pendle	0.932513493
Peterborough	0.981531988
Plymouth	0.970091582
Portsmouth	0.988411239
Preston	0.953957774
Reading	1.071474833
Redbridge	1.007560256
Redcar And Cleveland	0.928902082
Redditch	0.974065034
Reigate And Banstead	1.044031301
Ribble Valley	1.030242363
Richmond upon Thames	1.07852936
Rochdale	0.948377805
Rochford	0.98873877
Rossendale	0.942796917

Billing authority	*Cost factor*
Rother	0.975024711
Rotherham	0.94021876
Rugby	0.99226765
Runnymede	1.082305972
Rushcliffe	0.989893444
Rushmoor	0.999976083
Rutland	1.002637049
Salford	0.988741824
Sandwell	0.941011167
Sefton	0.95261931
Sevenoaks	1.02126914
Sheffield	0.979256691
Shropshire	0.986283991
Slough	1.063517664
Solihull	1.042128687
Somerset	0.97645339
South Cambridgeshire	1.113194086
South Derbyshire	0.960564103
South Gloucestershire	1.022957644
South Hams	1.00027279
South Holland	0.96123092
South Kesteven	0.959200852
South Norfolk	0.996641565
South Oxfordshire	1.020663137
South Ribble	0.961132104
South Staffordshire	0.962415486
South Tyneside	0.926967763
Southampton	1.001709138
Southend-on-Sea	0.973963196
Southwark	1.160809277
Spelthorne	1.038292107
St Albans	1.07116601
St. Helens	0.954948995
Stafford	0.979680235

Billing authority	*Cost factor*
Staffordshire Moorlands	0.961194713
Stevenage	1.039551411
Stockport	0.971181037
Stockton-on-Tees	0.939357261
Stoke-on-Trent	0.947851503
Stratford-on-Avon	1.012562839
Stroud	0.979365313
Sunderland	0.940920979
Surrey Heath	1.066086948
Sutton	1.02694671
Swale	0.972112062
Swindon	0.998121556
Tameside	0.943067658
Tamworth	0.969031715
Tandridge	1.022540355
Teignbridge	0.971494082
Telford And Wrekin	0.97421247
Tendring	0.954237995
Test Valley	1.010206907
Tewkesbury	1.027258486
Thanet	0.938447267
Three Rivers	1.147615749
Thurrock	1.010682063
Tonbridge And Malling	1.026842114
Torbay	0.936167796
Torridge	0.958613119
Tower Hamlets	1.232313715
Trafford	0.981398208
Tunbridge Wells	1.017904961
Uttlesford	1.053103943
Vale of White Horse	1.038407191
Wakefield	0.962170699
Walsall	0.949286802
Waltham Forest	1.040162956

Billing authority	*Cost factor*
Wandsworth	1.088286244
Warrington	0.984023874
Warwick	1.01049868
Watford	1.038128602
Waverley	1.027666191
Wealden	0.982513461
Welwyn Hatfield	1.089824494
West Berkshire	1.061909853
West Devon	1.004262702
West Lancashire	0.980152415
West Lindsey	0.964508318
West Northamptonshire	0.991924509
West Oxfordshire	1.034865601
West Suffolk	0.99955445
Westminster	1.323010377
Westmorland and Furness	0.988913685
Wigan	0.954240135
Wiltshire	0.991282917
Winchester	1.038369383
Windsor And Maidenhead	1.054544564
Wirral	0.953837658
Woking	1.07246596
Wokingham	1.095526846
Wolverhampton	0.943896451
Worcester	0.971685876
Worthing	0.964602495
Wychavon	0.970630859
Wyre	0.947780384
Wyre Forest	0.940990931
York	1.004776904”.

Schedule 2 Regulation 20(1)

Insertion of Schedule 1ZA to the Non-Domestic Rating (Levy and Safety Net) Regulations 2013

"Schedule 1ZA Regulation 4

Calculation of Retained Rates Income for the Financial Years beginning on or after 1st April 2026

Application

1. This Schedule applies in relation to a relevant year beginning on or after 1st April 2026.

Calculation for billing authorities

2.—(1) The retained rates income of a billing authority is the amount calculated in accordance with the formula—

$$K(L + M - N - O) + (P - Q)$$

where—

"K" is—

(a) 50% where the billing authority is a county council, or is a district council in an area for which there is no county council, and the authority is a fire and rescue authority;

(b) 49% where the billing authority is a county council, or is a district council in an area for which there is no county council, and the authority is not a fire and rescue authority;

(c) 40% where the billing authority is a district council in an area for which there is a county council;

(d) 30% where the billing authority is a London borough council or the Common Council of the City of London;

"L" is the authority's certified non-domestic rating income for the relevant year;

"M" is the amount calculated in accordance with sub-paragraph (3);

"N" is the amount calculated in accordance with sub-paragraph (2);

"O" is the amount calculated in accordance with sub-paragraph (4);

"P" is—

(a) unless paragraph (b) applies, the amount paid to the authority by the Secretary of State for the relevant year in accordance with Part 5 of Schedule 7B to the 1988 Act (principal payments in connection with local retention of non-domestic rates);

(b) for the relevant year beginning on 1st April 2026, where the billing authority is listed in Parts 2 to 8 of Schedule 3, the amount specified for that authority in column A of the table in Schedule 9.

"Q" is—

(a) unless paragraph (b) applies, the amount paid by the authority to the Secretary of State for the relevant year in accordance with Part 5 of Schedule 7B to the 1988 Act;

(b) for the relevant year beginning on 1st April 2026, where the billing authority is listed in Parts 2 to 8 of Schedule 3, the amount specified for that authority in column B of the table in Schedule 9.

(2) The amount calculated in accordance with this sub-paragraph is the amount which is the total of—

(a) 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; less

(b) 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.

(3) The amount calculated in accordance with this sub-paragraph is the amount that would have been calculated in accordance with sub-paragraph (2) if, in respect of any day in the relevant year or any day in a preceding year, any determination under section 47 or reduction or remission under section 49 of the 1988 Act had not been made.

(4) The amount calculated in accordance with this sub-paragraph is the amount which is the total of—

(a) the difference between the amount calculated in accordance with sub-paragraph (3) and the amount which would be so calculated if a determination under section 47 of the 1988 Act where one or more of the following applies in relation to the hereditament to which the determination relates were taken into account—

(i) the ratepayer is a charity or trustees for a charity, and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities); or

(ii) the ratepayer is a registered club for the purposes of Chapter 9 of Part 13 of the Corporation Tax Act 2010(**7**) (community amateur sports clubs) and the hereditament is not an excepted hereditament and is wholly or mainly used—

(aa) for the purposes of that club; or

(bb) for the purposes of that club and of other such registered clubs;

(b) the difference between the amount calculated in accordance with sub-paragraph (3) and the amount which would be so calculated if a determination under section 47 of the 1988 Act where one or more of the following applies in relation to the hereditament to which the determination relates were taken into account—

(i) the hereditament is not an excepted hereditament, and all or part of it is occupied for the purposes of one or more institutions or other organisations none of which is established or conducted for profit and each of whose main objects are charitable or are otherwise philanthropic or religious or concerned with education, social welfare, science, literature or the fine arts;

(ii) the hereditament is not an excepted hereditament, it is wholly or mainly used for purposes of recreation, and all or part of it is occupied for the purposes of a club, society or other organisation not established or conducted for profit;

(iii) the hereditament meets the following conditions—

(aa) that the hereditament is within a settlement identified in the billing authority's rural settlement list for the relevant year; and

(bb) that the rateable value of the hereditament shown in the local non-domestic rating list at the beginning of the relevant year is not more than £16,500;

(c) the difference between the amount calculated in accordance with sub-paragraph (3) and the amount which would be so calculated if, in respect of any day in the relevant year or any day in a preceding year, any reduction or remission by the authority under section 49 of the Act were taken into account; and

(**7**) 2010 c. 4.

(d) the amount of any grant paid to the authority under section 31 of the Local Government Act 2003 in relation to any determination by the authority under section 47 of the 1988 Act in respect of any day in the relevant year or any day in a preceding year.

(5) In calculating the values in paragraphs (2) to (4) there is to be disregarded in relation to the billing authority and for each relevant year the proportion of the authority's non-domestic rating income calculated in respect of an area which has been designated in regulations made under paragraph 39(1) of Schedule 7B to the 1988 Act within which all or part of the authority's area falls.

(6) For the purposes of this paragraph "excepted hereditament" has the meaning given by section 47(9) of the 1988 Act.

Calculation for major precepting authorities

3. The retained rates income of an authority that is a major precepting authority is the amount calculated in accordance with the formula—

$$S \times R + (P - Q)$$

where—

"R" is the sum of the certified non-domestic rating income of all 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 (payments by billing authorities to major precepting authorities);

"S" is—

(a) 10% where the relevant authority is a county council which is a fire and rescue authority;

(b) 9% where the relevant authority is a county council which is not a fire and rescue authority;

(c) 37% where the relevant authority is the Greater London Authority;

(d) 1% where the relevant authority is a fire and rescue authority not falling within paragraph (a);

"P" is the amount paid to the authority by the Secretary of State for the relevant year in accordance with Part 5 of Schedule 7B to the 1988 Act (principal payments in connection with local retention of non-domestic rates);

"Q" is the amount paid by the authority to the Secretary of State for the relevant year in accordance with Part 5 of Schedule 7B to the 1988 Act.

Calculation for pools

4. The retained rates income of a relevant authority that is a pool of authorities is the sum of the retained rates income of all the authorities in the pool. ".

Schedule 3 Regulation 20(2)(a)

Insertion of Schedule 8 to the Non-Domestic Rating (Levy and Safety Net) Regulations 2013

"Schedule 8 Regulation 5

Table of Authorities and Baseline Funding Levels for the Year Commencing on 1st April 2026

Authority	*Baseline Funding Level (£)*
Adur	2,049,606
Amber Valley	3,495,833
Arun	4,321,479
Ashfield	4,910,839
Ashford	4,401,653
Avon Fire	13,482,562
Babergh	2,246,029
Barking and Dagenham	95,864,385
Barnet	78,475,887
Barnsley	81,949,858
Basildon	8,816,697
Basingstoke and Deane	4,606,762
Bassetlaw	4,037,355
Bath and North East Somerset	24,247,757
Bedford	37,269,014
Bedfordshire Fire	6,764,398
Berkshire Fire	7,225,761
Bexley	43,265,767
Birmingham	614,719,759
Blaby	2,753,448
Blackburn with Darwen	60,464,574
Blackpool	61,506,073
Bolsover	3,139,287
Bolton	105,743,023
Boston	2,774,063
Bournemouth, Christchurch and Poole	62,116,830
Bracknell Forest	11,829,440
Bradford	222,212,953
Braintree	3,949,001

Authority	*Baseline Funding Level (£)*
Breckland	4,504,000
Brent	132,438,084
Brentwood	1,079,093
Brighton and Hove	58,442,346
Bristol	138,353,227
Broadland	3,373,094
Bromley	34,588,084
Bromsgrove	1,909,320
Broxbourne	2,845,187
Broxtowe	2,971,118
Buckinghamshire Council	42,310,659
Buckinghamshire Fire	4,430,776
Burnley	4,583,508
Bury	49,252,530
Calderdale	56,411,277
Cambridge	7,143,967
Cambridgeshire	96,046,246
Cambridgeshire Fire	7,668,210
Camden	59,547,832
Cannock Chase	3,186,749
Canterbury	5,466,345
Castle Point	2,589,518
Central Bedfordshire	34,955,842
Charnwood	5,497,872
Chelmsford	6,287,379
Cheltenham	2,865,877
Cherwell	4,489,022
Cheshire East	50,701,408
Cheshire Fire	9,540,455
Cheshire West and Chester	69,513,406
Chesterfield	3,757,246
Chichester	2,679,740
Chorley	3,104,512
City of London	468,817

Authority	*Baseline Funding Level (£)*
Cleveland Fire	8,037,266
Colchester	7,532,952
Cornwall	160,543,645
Cotswold	1,254,630
Coventry	140,664,184
Crawley	6,728,519
Croydon	108,655,052
Cumberland	67,657,435
Cumbria Fire	5,247,443
Dacorum	3,841,590
Darlington	29,222,520
Dartford	5,216,171
Derby	104,803,946
Derbyshire	155,786,738
Derbyshire Dales	1,127,589
Derbyshire Fire	9,550,524
Devon	121,558,645
Devon and Somerset Fire	15,331,746
Doncaster	109,916,734
Dorset Council	56,829,921
Dorset and Wiltshire Fire	8,973,677
Dover	4,588,506
Dudley	90,398,534
Durham	183,433,200
Durham Fire	6,091,333
Ealing	117,118,348
East Cambridgeshire	2,110,633
East Devon	3,322,087
East Hampshire	2,257,360
East Hertfordshire	2,657,388
East Lindsey	5,906,441
East Riding of Yorkshire	58,013,510
East Staffordshire	4,274,334
East Suffolk	6,872,127

Authority	*Baseline Funding Level (£)*
East Sussex	87,613,751
East Sussex Fire	7,576,266
Eastbourne	4,428,734
Eastleigh	3,350,781
Elmbridge	2,035,460
Enfield	141,325,036
Epping Forest	3,128,781
Epsom and Ewell	2,181,888
Erewash	3,263,926
Essex	226,976,865
Essex Fire	15,668,836
Exeter	5,451,335
Fareham	2,160,402
Fenland	3,739,545
Folkestone and Hythe	3,375,634
Forest of Dean	2,211,915
Fylde	1,992,685
Gateshead	63,607,599
Gedling	2,963,749
Gloucester	5,201,058
Gloucestershire	81,877,686
Gosport	2,589,067
Gravesham	4,277,551
Greater London Authority	3,052,698,392
Greater Manchester Combined Authority	116,041,363
Great Yarmouth	4,212,586
Greenwich	92,996,536
Guildford	3,701,123
Hackney	144,086,172
Halton	51,193,211
Hammersmith and Fulham	32,666,151
Hampshire	132,245,718
Hampshire and Isle of Wight Fire and Rescue	15,825,273
Harborough	2,037,391

Authority	*Baseline Funding Level (£)*
Haringey	96,838,221
Harlow	4,322,276
Harrow	52,251,715
Hart	1,181,372
Hartlepool	38,999,621
Hastings	5,057,886
Havant	3,989,285
Havering	58,231,060
Hereford and Worcester Fire	3,874,146
Herefordshire	30,149,414
Hertfordshire	119,176,836
Hertsmere	2,969,460
High Peak	2,232,376
Hillingdon	91,233,521
Hinckley and Bosworth	2,734,617
Horsham	2,773,559
Hounslow	87,532,942
Humberside Fire	11,677,757
Huntingdonshire	4,607,138
Hyndburn	3,434,798
Ipswich	5,164,696
Isle of Wight	32,351,782
Isles of Scilly	2,522,410
Islington	77,010,053
Kensington and Chelsea	6,666,424
Kent	294,565,103
Kent Fire	14,666,459
King's Lynn and West Norfolk	5,086,556
Kingston upon Hull	113,935,392
Kingston upon Thames	21,502,295
Kirklees	118,520,842
Knowsley	77,722,077
Lambeth	97,261,844
Lancashire	280,067,852

Authority	*Baseline Funding Level (£)*
Lancashire Fire	15,516,949
Lancaster	5,164,573
Leeds	252,720,331
Leicester	145,073,719
Leicestershire	90,551,437
Leicestershire Fire	11,639,173
Lewes	2,406,183
Lewisham	101,204,791
Lichfield	2,395,116
Lincoln	4,687,776
Lincolnshire	193,151,294
Liverpool	244,067,038
Luton	92,284,628
Maidstone	6,186,628
Maldon	1,569,819
Malvern Hills	1,651,432
Manchester	301,417,788
Mansfield	4,085,837
Medway	69,344,157
Melton	1,082,398
Merseyside Fire	19,925,876
Merton	31,636,512
Mid Devon	2,304,364
Mid Suffolk	2,286,280
Mid Sussex	2,565,703
Middlesbrough	71,224,831
Milton Keynes	67,700,765
Mole Valley	1,187,812
New Forest	4,157,113
Newark and Sherwood	3,873,042
Newcastle upon Tyne	111,161,517
Newcastle-under-Lyme	3,699,519
Newham	197,646,476
Norfolk	208,473,466

Authority	*Baseline Funding Level (£)*
North Devon	3,220,408
North East Derbyshire	2,953,667
North East Lincolnshire	54,588,351
North Hertfordshire	3,026,669
North Kesteven	3,049,579
North Lincolnshire	47,149,944
North Norfolk	2,633,054
North Northamptonshire	86,156,971
North Somerset	31,347,863
North Tyneside	56,746,754
North Warwickshire	2,506,338
North West Leicestershire	3,674,652
North Yorkshire	90,979,271
Northamptonshire Police, Fire and Crime Commissioner	6,277,745
Northumberland	84,385,942
Norwich	6,577,297
Nottingham	146,487,926
Nottinghamshire	170,140,745
Nottinghamshire Fire	11,603,800
Nuneaton and Bedworth	4,913,191
Oadby and Wigston	1,684,886
Oldham	101,259,500
Oxford	7,837,078
Oxfordshire	69,507,692
Pendle	4,175,296
Peterborough	78,155,735
Plymouth	75,920,852
Portsmouth	64,381,390
Preston	7,017,832
Reading	34,807,796
Redbridge	89,869,890
Redcar and Cleveland	45,203,177
Redditch	2,703,201
Reigate and Banstead	3,725,883

Authority	*Baseline Funding Level (£)*
Ribble Valley	1,279,458
Richmond upon Thames	1,513,533
Rochdale	87,085,035
Rochford	1,850,466
Rossendale	2,382,203
Rother	2,647,279
Rotherham	92,559,061
Rugby	3,271,231
Runnymede	2,458,630
Rushcliffe	2,189,045
Rushmoor	2,805,382
Rutland	4,103,641
Salford	108,089,408
Sandwell	146,515,336
Sefton	78,052,054
Sevenoaks	2,425,134
Sheffield	211,866,857
Shropshire	58,499,305
Shropshire Fire	3,568,408
Slough	49,112,621
Solihull	45,467,084
Somerset	112,017,941
South Cambridgeshire	4,339,906
South Derbyshire	3,032,840
South Gloucestershire	42,527,327
South Hams	1,532,247
South Holland	3,307,442
South Kesteven	3,459,385
South Norfolk	3,940,868
South Oxfordshire	2,553,499
South Ribble	2,627,221
South Staffordshire	2,313,859
South Tyneside	52,694,763
South Yorkshire Fire	16,119,921

Authority	*Baseline Funding Level (£)*
Southampton	79,921,062
Southend-on-Sea	43,331,158
Southwark	121,193,262
Spelthorne	3,017,588
St Albans	3,026,823
St. Helens	58,730,749
Stafford	3,456,127
Staffordshire	139,509,836
Staffordshire Moorlands	1,904,162
Staffordshire Police, Fire and Crime Commissioner	8,843,821
Stevenage	3,609,322
Stockport	53,995,037
Stockton-on-Tees	53,874,044
Stoke-on-Trent	102,134,622
Stratford-on-Avon	2,899,143
Stroud	2,645,758
Suffolk	139,365,324
Sunderland	99,280,534
Surrey	40,100,042
Surrey Heath	1,462,592
Sutton	34,749,519
Swale	6,808,428
Swindon	44,533,133
Tameside	76,994,017
Tamworth	2,674,446
Tandridge	1,470,602
Teignbridge	3,307,566
Telford and Wrekin	60,808,983
Tendring	6,135,561
Test Valley	3,303,834
Tewkesbury	2,400,056
Thanet	5,674,269
Three Rivers	2,339,125
Thurrock	46,013,348

Authority	*Baseline Funding Level (£)*
Tonbridge and Malling	3,362,707
Torbay	36,508,942
Torridge	1,978,063
Tower Hamlets	180,472,455
Trafford	36,831,859
Tunbridge Wells	2,587,348
Tyne and Wear Fire	13,382,255
Uttlesford	1,952,634
Vale of White Horse	2,933,456
Wakefield	111,884,488
Walsall	123,021,660
Waltham Forest	82,707,818
Wandsworth	55,105,283
Warrington	37,122,253
Warwick	3,681,024
Warwickshire	91,435,640
Watford	3,786,089
Waverley	1,535,421
Wealden	2,724,887
Welwyn Hatfield	4,668,654
West Berkshire	13,273,074
West Devon	1,563,363
West Lancashire	3,596,389
West Lindsey	2,835,917
West Midlands Combined Authority	15,000,000
West Midlands Fire	40,563,242
West Northamptonshire	73,641,809
West Oxfordshire	2,490,393
West Suffolk	5,988,169
West Sussex	91,431,195
West Yorkshire Fire	27,276,868
Westminster	53,017,701
Westmorland and Furness	36,470,678
Wigan	92,844,142

Authority	*Baseline Funding Level (£)*
Wiltshire	65,242,183
Winchester	2,949,715
Windsor and Maidenhead	479,027
Wirral	102,522,515
Woking	2,501,448
Wokingham	4,964,964
Wolverhampton	117,740,764
Worcester	3,095,155
Worcestershire	85,647,637
Worthing	4,280,880
Wychavon	3,020,183
Wyre	3,120,303
Wyre Forest	2,789,832
York	22,976,539
York & North Yorkshire Combined Authority	4,661,436”.

Schedule 4

Regulation 20(2)(b)

Insertion of Schedule 9 Non-Domestic Rating (Levy and Safety Net) Regulations 2013

“Schedule 9

Schedule 1ZA

Table of Authorities, Values of ‘P’ and ‘Q’ for Year Commencing on 1st April 2026

Authority	*Column A: Value of P (£)*	*Column B: Value of Q (£)*
Bath and North East Somerset	0	22,746,941
Birmingham	321,431,240	0
Bolton	41,708,280	0
Bristol	0	16,335,517
Bury	15,199,511	0
Cornwall	27,183,404	0
Coventry	55,221,767	0
Dudley	31,583,053	0
Halton	11,552,330	0
Knowsley	43,592,353	0
Liverpool	99,065,032	0

Authority	*Column A: Value of P (£)*	*Column B: Value of Q (£)*
Manchester	37,108,496	0
Oldham	58,849,461	0
Rochdale	34,475,598	0
Salford	35,179,806	0
Sandwell	64,797,734	0
Sefton	31,783,387	0
Solihull	0	28,091,616
South Gloucestershire	0	39,341,150
St. Helens	20,062,424	0
Stockport	0	6,231,520
Tameside	37,830,763	0
Trafford	0	57,701,484
Walsall	71,798,473	0
Wigan	35,401,118	0
Wirral	54,515,013	0
Wolverhampton	64,079,251	0”.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make various amendments to the system for the local retention of non-domestic rates (“NDR”) established by Schedule 7B to the Local Government Finance Act 1988.

The Non-Domestic Rating (Rates Retention) Regulations 2013 (S.I. 2013/452) (“the RR Regulations”) establishes the system for the local retention of NDR. Schedule 1 to the RR Regulations provides for the calculation of a billing authority’s non-domestic rating income (“NDRI”), including allowances for a billing authority’s costs of collection. Schedule 1 also provides that for a special authority, a prescribed amount is deducted which has the effect of allowing retention of an additional proportion of NDR (the “offset”). Schedule 3 provides for NDRI and other related amounts to be transferred to a billing authority’s collection fund, and Schedule 4 requires a billing authority to determine the amount of surplus or deficit with respect to NDR on its collection fund.

Part 2 of these Regulations amends the RR Regulations for the relevant years beginning on or after 1st April 2026. Regulation 10 amends Schedule 1 to the RR Regulations to provide that the calculation of non-domestic rating income includes specified grants paid to an authority by a Minister of the Crown under section 31 of the Local Government Act 2003 (“section 31 grants”). Regulation 12 amends Schedule 3 to the RR Regulations to provide that section 31 grants must be transferred to the billing authority’s collection fund. Regulation 13 amends Schedule 4 to the RR Regulations to provide that such grants are taken into account for the calculation of a collection fund surplus or deficit. Regulation 10(c) amends Schedule 1 to the RR Regulations to adjust the offset for special authorities and the costs of collection allowances for all billing authorities. Regulations 3 to 9 make technical amendments to incorporate the inclusion of section 31 grants into the business rates retention system.

The Non-Domestic Rating (Levy and Safety Net) Regulations 2013 (S.I. 2013/737) ("the L&SN Regulations") make provision for calculating whether the Secretary of State is required to make a safety net payment to a billing authority or major precepting authority and whether such an authority is required to make a levy payment to the Secretary of State. Schedule 1 to the L&SN Regulations prescribes how the retained rates income for each authority is to be calculated for the purposes of levy and safety net calculations. Regulation 9 of the L&SN Regulations requires the Secretary of State to make a safety net payment to the authority if the authority's retained rates income is less than its safety net threshold and regulation 10 requires an authority to make a levy payment if its retained rates income exceeds its baseline funding level. Regulation 6 provides for individual levy rates and safety net thresholds for authorities.

Part 3 of these Regulations amends the L&SN Regulations for the relevant years beginning on or after 1st April 2026. Schedule 2 to these Regulations inserts new Schedule 1ZA to the L&SN Regulations to provide for the calculation of an authority's retained rates income for those years. Regulation 16 amends regulation 5 of the L&SN Regulations to provide for new baseline funding level amounts for each authority. Regulation 18 amends the system for determining the amounts of levy payments due from authorities whose retained rates income exceeds its baseline funding level and regulation 17 provides that the safety net threshold for an authority whose retained rates income is less than its baseline funding level is 100% for the relevant year beginning on 1st April 2026.

An impact assessment has not been produced for this instrument because it amends an existing local tax regime. Publication of a full impact assessment is not necessary for such legislation.