



# Local Government Finance Act 1988

## 1988 CHAPTER 41

An Act to create community charges in favour of certain authorities, to create new rating systems, to provide for precepting by certain authorities and levying by certain bodies, to make provision about the payment of grants to certain authorities, to require certain authorities to maintain certain funds, to make provision about the capital expenditure and the administration of the financial affairs of certain authorities, to abolish existing rates, precepts and similar rights, to abolish rate support grants and supplementary grants for transport purposes, to make amendments as to rates and certain grants, to make certain amendments to the law of Scotland as regards community charges, rating and valuation, to provide for the establishment of valuation and community charge tribunals, and for connected purposes. [29th July 1988]

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

### Modifications etc. (not altering text)

- C1** Power to exclude conferred by [Social Security Act 1986](#) (c. 50, SIF 113:1), **s. 51A(2)** (as inserted by [Local Government Finance Act 1988](#) (c. 41, SIF 81:1), s. 135, **Sch. 10 para. 8**)
- C2** Act amended by [Local Government and Housing Act 1989](#) (c. 42, SIF 81:1), **s. 66(5)(b)**
- C3** Act applied by [S.I. 1990/72](#), **reg. 8(7)**  
Act applied (1.12.1991) by [Water Resources Act 1991](#) (c. 57), ss. 135(5), 138(7), 225(2), **Sch. 15 para. 12(1)** (with ss. 16(6), 178, 179, 182, 222(3), Sch. 22 para. 1, Sch. 23 para. 6)  
Act applied (1.12.1991) by [Land Drainage Act 1991](#) (c. 59), **ss. 54(1), 76(2)**, (with ss. 67(3)(5)(8), 72(6), 74(3)(4))
- C4** Power to apply Act conferred (12.2.1991) by [Caravans \(Standard Community Charge and Rating\) Act 1991](#) (c. 2), **s. 1(7)**  
Power to exclude conferred (1.7.1992) by [1992 c. 5](#), **ss. 6(2)**, 192(4)  
Power to amend conferred (1.7.1992) by [1992 c. 5](#), **ss. 138(9)**, 192(4)
- C5** Act excluded (28. 3. 1991) by [Community Charges \(General Reduction\) Act 1991](#) (c. 9), **s. 1(5)**
- C6** Act amended (28. 3. 1991) by [Community Charges \(General Reduction\) Act 1991](#) (c. 9), **s. 1(6)**

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- C7** Act restricted (1. 12. 1991) by [Water Resources Act 1991 \(c. 57\)](#), ss. 106(2)(a), 225(2), **Sch. 4 para. 13(2)** (with ss. 16(6), 178, 179, 182, 222(3), Sch. 22 para. 1, Sch. 23 para. 6)  
Act extended (4.6.1993) by 1993 c. 17, s. 4; S.I. 1993/1418, **art.2**
- C8** Act amended (1.4.1996) by S.I. 1996/593, reg. 2, **Sch. 1**  
Act: Power to apply conferred (29.4.1996) by 1996 c. 12, s. 2(1)  
Act: transfer of functions (W.) (1.7.1999 subject to entries in Sch. 1 of the amending S.I.) by 1999 S.I. 1999/672 art. 2 Sch. 1

## <sup>F1</sup> PART I

### Textual Amendments

- F1** [Pts. I and II \(ss. 1-40\)](#) repealed (6.3.1992) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4))

### Modifications etc. (not altering text)

- C9** [Pt. I](#) amended (28.11.1994) by S.I. 1994/2825, **regs. 24, 25**
- C10** [Pt. I](#) applied in part (with modifications) by 2000 c. 38, Sch. 10 Pt. 2 para. 23 (as inserted (26.11.2008 for specified purposes, 9.2.2009 for E. in so far as not already in force, 1.4.2009 for W. in so far as not already in force) by [Local Transport Act 2008 \(c. 26\)](#), s. 134(1)(c)(4), **Sch. 2 para. 15**; S.I. 2009/107, art. 2(2), Sch. 2 Pt. 1; S.I. 2009/579, art. 2(d))

## *Charges*

## *Registers*

### *Charges and registers: miscellaneous*

### *Collective community charge contributions*

### *Liability to pay in respect of charges*

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### *Miscellaneous*

#### **22 Administration and penalties.**

- (1) Schedule 2 below (which contains provisions about administration, including collection) shall have effect.
- (2) Schedule 3 below (which contains provisions about civil penalties) shall have effect.
- (3) Schedule 4 below (which contains provisions about the recovery of sums due, including sums due as penalties) shall have effect.

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**Modifications etc. (not altering text)**

**C15** S. 22(2) modified (19.8.2009 for E.) by [Business Rate Supplements Act 2009 \(c. 7\)](#), s. 32, [Sch. 3 para. 4\(2\)](#) (with s. 31); [S.I. 2009/2202](#), art. 2

### *General*

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## F28 PART II

### Textual Amendments

**F28** Pts. I and II (ss. 1-40) repealed (6.3.1992) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4))

### *Charges*

### *Multipliers*

## PART III

### NON-DOMESTIC RATING

#### Modifications etc. (not altering text)

- C23** Pt. III (ss. 41–67) amended by **S.I. 1990/582, reg. 5(1)**  
 Pt. III (ss. 41 - 67) amended (25. 9. 1991) by **Atomic Weapons Establishment Act 1991 (c. 46), ss. 3, 6(2)** Sch. para.9 (with s. 1)  
 Pt. III (ss. 41-67) modified (1.9.1999) by **1998 c. 31, s. 78**, (with ss. 138(9), 144(6)); **S.I. 1999/2323, art. 2, Sch. 1**  
 Pt. III (ss. 41-67) amended (28.11.1994) by **S.I. 1994/2825, regs. 27, 28**
- C24** Pt. III modified (E.) (1.4.2005) by **The Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2005 (S.I. 2005/659), regs. 1, 15**
- C25** Pt. III modified (24.12.2008) by **The Local Government (Structural Changes) (Finance) Regulations 2008 (S.I. 2008/3022), regs. 1(2), 8**



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## Local rating

### 41 Local rating lists.

- (1) In accordance with this Part the valuation officer for a [<sup>F66</sup>billing authority] shall compile, and then maintain, lists for the authority (to be called its local non-domestic rating lists).
- (2) A list must be compiled on 1 April 1990 and on 1 April in every fifth year afterwards[<sup>F67</sup>, subject to subsection (2A)].
- [<sup>F68</sup>(2A) In the case of a billing authority in England—
  - (a) subsection (2) does not require a list to be compiled on 1 April 2015 and on 1 April in every fifth year afterwards, and
  - (b) a list must instead be compiled on 1 April 2017 and on 1 April in every fifth year afterwards.]
- (3) A list shall come into force on the day on which it is compiled and shall remain in force until the next one is compiled <sup>F69</sup>....
- (4) Before a list is compiled the valuation officer must take such steps as are reasonably practicable to ensure that it is accurately compiled on 1 April concerned.
- (5) Not later than [<sup>F70</sup>30 September] preceding a day on which a list is to be compiled the valuation officer shall send to the authority a copy of the list he proposes (on the information then before him) to compile.
- (6) As soon as is reasonably practicable after receiving the copy the authority shall deposit it at its principal office and take such steps as it thinks most suitable for giving notice of it.
- [<sup>F71</sup>(6A) As soon as is reasonably practicable after compiling a list the valuation officer shall send a copy of it to the authority.
- (6B) As soon as is reasonably practicable after receiving the copy the authority shall deposit it at its principal office.]
- (7) A list must be maintained for so long as is necessary for the purposes of this Part, so that the expiry of the <sup>F72</sup>... period for which it is in force does not detract from the duty to maintain it.
- (8) In compiling and maintaining the list which must be compiled on 1 April 1990, the valuation officer may take into account information obtained under section 82 or 86 of the 1967 Act.
- [<sup>F73</sup>(9) This section in its application to Wales is subject to section 54A (postponement of compilation of Welsh lists for 2015 onwards).]

#### Textual Amendments

- F66** Words in s. 41(1) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para.59** (with s. 118(1)(2) (4))
- F67** Words in s. 41(2) inserted (25.6.2013) by **Growth and Infrastructure Act 2013** (c. 27), **ss. 29(2)**, 35(3)
- F68** S. 41(2A) inserted (25.6.2013) by **Growth and Infrastructure Act 2013** (c. 27), **ss. 29(3)**, 35(3)
- F69** Words in s. 41(3) omitted (25.6.2013) by virtue of **Growth and Infrastructure Act 2013** (c. 27), **ss. 29(4)**, 35(3)

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- F70** Words in s. 41(5) substituted (18.11.2003 for E., 27.11.2003 for W.) by [Local Government Act 2003 \(c. 26\), ss. 60\(1\), 128\(6\)](#); S.I. 2003/2938, art. 3(a) (with art. 8Sch.); S.I. 2003/3034, art. 2, Sch. 1 Pt. I
- F71** S. 41(6A)(6B) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 19](#)
- F72** Words in s. 41(7) omitted (25.6.2013) by virtue of [Growth and Infrastructure Act 2013 \(c. 27\), ss. 29\(5\), 35\(3\)](#)
- F73** S. 41(9) inserted (25.6.2013) by [Growth and Infrastructure Act 2013 \(c. 27\), ss. 30\(2\), 35\(3\)](#)

**[41A]** <sup>F74</sup> **Local non-domestic rating lists for Welsh billing authorities.**

- (1) Every new valuation officer shall, on 1st April 1996, compile a list (“the amalgamated list”) for the new billing authority for which he is appointed, based on the information provided for him under this section.
- (2) The amalgamated list shall contain the information which was included in the local non-domestic rating lists compiled on 1st April 1995 for the old billing authorities (“the current lists”) so far as that information is relevant.
- (3) The amalgamated list shall also include the information which was included in any current list by way of an alteration, so far as that information is relevant.
- (4) A new valuation officer’s amalgamated list shall be treated, for the purposes of this Act, as the local non-domestic rating list for his new billing authority and shall be deemed to have come into force on 1st April 1995.
- (5) Where an amalgamated list contains information which is derived from any alteration made to any list or lists from which it is derived, the amalgamated list shall be treated as having been varied on the date on which the alteration was made.
- (6) Subsections (2) to (6B) of section 41 above shall not apply in relation to an amalgamated list.
- (7) Every valuation officer shall—
  - (a) on or before 15th October 1995, provide the appropriate new valuation officer with the information recorded in his local non-domestic rating list as at 30th September 1995, so far as it is relevant; and
  - (b) on 31st March 1996, provide the appropriate new valuation officer with the information recorded in his local non-domestic rating list as at that date, so far as it is relevant.
- (8) A new valuation officer receiving any information under subsection (7)(a) above shall send a copy of it to his new billing authority as soon as is reasonably practicable.
- (9) As soon as is reasonably practicable after compiling an amalgamated list, a new valuation officer shall send a copy of it to his new billing authority.
- (10) A new billing authority receiving a copy of an amalgamated list under subsection (9) above shall, as soon as is reasonably practicable, deposit it at its principal office.
- (11) In this section—
 

“old authority” has the same meaning as in the Local Government (Wales) Act 1994;

“old billing authority” means a billing authority which is an old authority;

“new billing authority” means a billing authority which is a new principal council;

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“new principal council” has the same meaning as in the Local Government (Wales) Act 1994;

“valuation officer” means a valuation officer for an old billing authority; and

“new valuation officer” means a valuation officer for a new billing authority.

(12) For the purposes of this section—

- (a) references to a valuation officer’s local non-domestic rating list are references to the local non-domestic rating list maintained by him under this Act;
- (b) a new valuation officer’s area is the area of the new billing authority for which he is appointed;
- (c) the appropriate new valuation officer, in relation to any information which relates to any hereditament is the new valuation officer for the new billing authority in whose area the hereditament is situated; and
- (d) information is relevant in relation to a new valuation officer, or his area, if it relates to a hereditament which is in his area.]

#### Textual Amendments

**F74** S. 41A inserted (3.5.1995) by 1994 c. 19, s. 37 (with ss. 54(5)(7), 55(5), Sch. 17 paras. 22(1), 23(2)); S.I. 1995/852, art. 6(1) (with art. 6(2)-(5))

## 42 Contents of local lists.

- (1) A local non-domestic rating list must show, for each day in each chargeable financial year for which it is in force, each hereditament which fulfils the following conditions on the day concerned—
  - (a) it is situated in the authority’s area,
  - (b) it is a relevant non-domestic hereditament,
  - (c) at least some of it is neither domestic property nor exempt from local non-domestic rating, and
  - (d) it is not a hereditament which must be shown for the day in a central non-domestic rating list.
- (2) For each day on which a hereditament is shown in the local list, it must also show whether the hereditament—
  - (a) consists entirely of property which is not domestic, or
  - (b) is a composite hereditament.
- (3) For each day on which a hereditament is shown in the list, it must also show whether any part of the hereditament is exempt from local non-domestic rating.
- (4) For each day on which a hereditament is shown in the list, it must also show [<sup>F75</sup>the rateable value of the hereditament]
- (5) The list must also contain such information about hereditaments shown in it as may be prescribed by the Secretary of State by regulations; and the information so prescribed may include information about the total of the rateable values shown in the list.

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#### Textual Amendments

**F75** Words substituted for s. 42(4)(a)(b) by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 20](#)

#### [42A <sup>F76</sup>Rural settlement list.

- (1) Each billing authority [<sup>F77</sup> in England ] shall compile and maintain, in accordance with section 42B below, a list (to be called its rural settlement list).
- (2) A rural settlement list shall have effect for each chargeable financial year and shall identify for each such year any settlements mentioned in subsection (3) below.
- (3) The settlements referred to in subsection (2) above are those which—
  - (a) are wholly or partly within the authority's area,
  - (b) appear to the authority to have had a population of not more than 3,000 on the last 31st December before the beginning of the chargeable financial year in question, and
  - (c) in that financial year are wholly or partly within an area designated by the Secretary of State by order as a rural area for the purposes of this section.
- (4) A rural settlement list must identify the boundaries of each settlement (whether by defining the boundaries or referring to boundaries defined in a map or other document), but if a settlement is not wholly within the area of a billing authority the list need not identify the boundaries outside the authority's area.
- (5) An order under subsection (3)(c) above may provide for designating as a rural area any area for the time being identified by any person, in any manner, specified in the order.
- (6) Subsection (1) above does not apply to a billing authority in respect of any chargeable financial year for which there are no such settlements as are mentioned in subsection (3) above (and, accordingly, if the authority has compiled a rural settlement list, it shall cease to maintain that list).]

#### Textual Amendments

**F76** S. 42A inserted (19.11.1997) by [1997 c. 29, s. 1, Sch. 1 para. 1](#); [S.I. 1997/2752, art. 2\(1\)](#) (with [art. 2\(2\)](#))

**F77** Words in s. 42A(1) inserted (1.4.2007) by [Local Government Act 2003 \(c. 26\), ss. 63\(1\), 128\(4\)\(b\)](#); [S.I. 2006/3339, art. 2](#) (with [art. 3](#))

#### [<sup>F78</sup>42B Preparation and maintenance of lists.

- (1) The billing authority shall, throughout the period of three months preceding the beginning of the first chargeable financial year for which a rural settlement list is to have effect, make available for inspection a draft of the list in the form in which the authority proposes that it should have effect for that year.
- (2) In each chargeable financial year for which a rural settlement list has effect the billing authority shall (if it appears to the authority that section 42A(1) above will apply to the authority in respect of the next chargeable financial year) review the list and consider

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whether or not, for the next chargeable financial year, any alterations are required to the list in order to give effect to section 42A(2) above.

- (3) If following the review the authority considers that any such alterations are required for that year, it shall, throughout the three months preceding the beginning of that year, make available for inspection a draft of the list in the form in which the authority proposes that it should have effect for that year.
- (4) A billing authority which has compiled a rural settlement list shall make it available for inspection in the form in which the list has effect for each chargeable financial year to which it relates.
- (5) Where a billing authority is required to make any list or draft available for inspection under this section, it shall make the list or draft available at any reasonable hour (and free of charge) at its principal office.]

#### Textual Amendments

**F78** S. 42B inserted (19.11.1997) by 1997 c. 29, s. 1, Sch. 1 para. 1; S.I. 1997/2752, art. 2(1) (with art. 2(2))

### 43 Occupied hereditaments liability.

- (1) A person (the ratepayer) shall as regards a hereditament be subject to a non-domestic rate in respect of a chargeable financial year if the following conditions are fulfilled in respect of any day in the year—
  - (a) on the day the ratepayer is in occupation of all or part of the hereditament, and
  - (b) the hereditament is shown for the day in a local non-domestic rating list in force for the year.
- (2) In such a case the ratepayer shall be liable to pay an amount calculated by—
  - (a) finding the chargeable amount for each chargeable day, and
  - (b) aggregating the amounts found under paragraph (a) above.
- (3) A chargeable day is one which falls within the financial year and in respect of which the conditions mentioned in subsection (1) above are fulfilled.
- (4) Subject to <sup>F79</sup>subsections <sup>F80</sup>[<sup>F80</sup>(4A),] (5) and (6A)] below, the chargeable amount for a chargeable day shall be calculated in accordance with the formula—

$$\frac{A \times B}{C}$$

<sup>F81</sup>(4A) Where subsection (4B) below applies, the chargeable amount for a chargeable day shall be calculated—

- (a) in relation to England, in accordance with the formula—

$$\frac{A \times D}{C \times E}$$

- (b) in relation to Wales, in accordance with the formula—

$$\frac{A \times B}{C \times E}$$

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(4B) This subsection applies—

- (a) in relation to England, where—
  - <sup>F82</sup>(i) .....
  - (ii) on the day concerned any conditions prescribed by the Secretary of State by order are satisfied, and
  - <sup>F83</sup>(iii) .....
- (b) in relation to Wales, where—
  - (i) the rateable value of the hereditament shown in the local non-domestic rating list for the first day of the chargeable financial year is not more than any amount prescribed by the National Assembly for Wales by order, and
  - (ii) on the day concerned any conditions prescribed by the National Assembly for Wales by order are satisfied.

<sup>F84</sup>(4C) .....

(4D) If [<sup>F85</sup>the ratepayer makes an application in order to satisfy a condition prescribed under subsection (4B)(a)(ii) above and] the ratepayer—

- (a) makes a statement in [<sup>F86</sup>the application] which he knows to be false in a material particular, or
- (b) recklessly makes a statement in [<sup>F87</sup>the] application which is false in a material particular,

he shall be liable on summary conviction to imprisonment for a term not exceeding 3 months or to a fine not exceeding level 3 on the standard scale or to both.]

(5) Where subsection (6) applies the chargeable amount for a chargeable day shall be calculated in accordance with the formula—

$$\frac{A \times B}{C \times 5}$$

(6) This subsection applies where on the day concerned

- [<sup>F88</sup>(a)] 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). [<sup>F89</sup>, or
- (b) the ratepayer is a registered club for the purposes of [<sup>F90</sup>Chapter 9 of Part 13 of the Corporation Tax Act 2010] (community amateur sports clubs) and the hereditament is wholly or mainly used—
  - (i) for the purposes of that club, or
  - (ii) for the purposes of that club and of other such registered clubs.]

[<sup>F91</sup>(6A) Where subsection (6B) below applies, [<sup>F92</sup>or, subject to subsection (6I) below, subsection (6F) below applies,]the chargeable amount for a chargeable day shall be calculated in accordance with the formula—

$$\frac{A \times B}{C \times 2}$$

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(6B) This subsection applies where—

[ the hereditament is situated in England,]  
<sup>F93</sup>(aa)

- (a) on the day concerned the hereditament is within a settlement identified in the billing authority's rural settlement list for the chargeable financial year,
- (b) the rateable value of the hereditament shown in the local non-domestic rating list at the beginning of that year is not more than any amount prescribed by the Secretary of State by order, and
- (c) on the day concerned—
  - (i) the whole or part of the hereditament is used as a qualifying general store<sup>F94</sup>, a qualifying food store] or qualifying post office, or
  - (ii) any conditions prescribed by the Secretary of State by order are satisfied;

and subsections (6C) to (6E) below apply for the purposes of this subsection.

(6C) A hereditament, or part of a hereditament, is used as a qualifying general store on any day in a chargeable financial year if—

- (a) a trade or business consisting wholly or mainly of the sale by retail of both food for human consumption (excluding confectionery) and general household goods is carried on there, and
- (b) such a trade or business is not carried on in any other hereditament, or part of a hereditament, in the settlement concerned.

[ A hereditament, or part of a hereditament, is used as a qualifying food store on any day  
<sup>F95</sup>(6CA) in a chargeable financial year if a trade or business consisting wholly or mainly of the sale by retail of food for human consumption (excluding confectionery and excluding the supply of food in the course of catering) is carried on there.

<sup>F95</sup>(6CB) In subsection (6CA) above the supply of food in the course of catering includes—

- (a) any supply of food for consumption on the premises on which it is supplied; and
- (b) any supply of hot food for consumption off those premises;

and for the purposes of paragraph (b) above “hot food” means food which, or any part of which—

- (i) has been heated for the purposes of enabling it to be consumed at a temperature above the ambient air temperature; and
- (ii) is at the time of supply above that temperature.]

(6D) A hereditament, or part of a hereditament, is used as a qualifying post office on any day in a chargeable financial year if—

- (a) it is used for the purposes of [<sup>F96</sup>a universal service provider (within the meaning of [<sup>F97</sup>Part 3 of the Postal Services Act 2011] ) and in connection with the provision of a universal postal provider (within the meaning of [<sup>F98</sup>that Part] )], and
- (b) no other hereditament, or part of a hereditament, in the settlement concerned is so used.

(6E) Where a hereditament or part is used as a qualifying general store or qualifying post office on any day in a chargeable financial year, it is not to be treated as ceasing to be so used on any subsequent day in that year merely because the condition in subsection (6C)(b) or (6D)(b) above ceases to be satisfied.]

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[<sup>F99</sup>(6F) This subsection applies where—

- (a) on the day concerned the condition mentioned in subsection (6G) below is fulfilled in respect of the hereditament; and
- (b) the rateable value of the hereditament shown in the local non-domestic rating list at the beginning of the chargeable financial year is not more than any amount prescribed by the Secretary of State by order.

(6G) The condition is that the hereditament—

- (a) consists wholly or mainly of land or buildings which were, on at least 183 days during the period of one year ending immediately before this subsection comes into effect, agricultural land or agricultural buildings for the purposes of the exemption under paragraph 1 of Schedule 5 to this Act; and
- (b) includes land or a building which is not agricultural for the purposes of that exemption but was agricultural for those purposes on at least 183 days during the period mentioned in paragraph (a) above.

(6H) For the purposes of subsection (6G) above—

- (a) in relation to any hereditament which includes property which is domestic within the meaning of section 66 below, paragraph (a) has effect as if that part of the hereditament which does not consist of such property were the entire hereditament; and
- (b) a building which has replaced a building which was an agricultural building for the purposes of the exemption mentioned in that subsection (“the original building”) is to be treated as if it were the original building.

(6I) Subsection (6A) above shall not have effect, in relation to a hereditament to which subsection (6F) above applies, on a chargeable day on which paragraph 2A of Schedule 6 to this Act applies in relation to the hereditament.

(6J) Subject to subsection (6K) below, subsections (6F) to (6I) above shall cease to have effect at the end of the period of five years beginning with the day on which those subsections come into effect.

(6K) The Secretary of State may by order extend or further extend the period mentioned in subsection (6J).

(6L) If the period is so extended or further extended—

- (a) subsection (6F) above cannot apply to a hereditament after the end of the period of five years beginning with the day on which it first applies; and
- (b) where a hereditament to which subsection (6F) above applies (“the original hereditament”) includes land or a building which is subsequently included in a different hereditament, that subsection cannot apply to the different hereditament after the end of the period of five years beginning with the day on which it first applies to the original hereditament.]

(7) The amount the ratepayer is liable to pay under this section shall be paid to the [<sup>F100</sup>billing authority] in whose local non-domestic rating list the hereditament is shown.

(8) The liability to pay any such amount shall be discharged by making a payment or payments in accordance with regulations under Schedule 9 below.



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- [<sup>F101</sup>(8A) In relation to any hereditament in respect of which both subsections (4A) and (6A) above (but not subsection (5) above) have effect on the day concerned, the chargeable amount—
- (a) in relation to England, shall be calculated in accordance with subsection (6A) above,
  - (b) in relation to Wales, shall be calculated in accordance with whichever of subsections (4A) and (6A) above produces the smaller amount.
- (8B) In relation to any hereditament in respect of which—
- (a) subsections (4A), (5) and (6A) above each have effect on the day concerned,
  - (b) subsections (4A) and (5) above both have effect on that day, or
  - (c) subsections (5) and (6A) above both have effect on that day,
- the chargeable amount shall be calculated in accordance with subsection (5) above.]

#### Textual Amendments

- F79** Words in s. 43(4) substituted (19.11.1997) by 1997 c. 29, s. 1, **Sch. 1 para. 2(a)**; S.I. 1997/2752, **art. 2(1)** (with art. 2(2))
- F80** Word in s. 43(4) inserted (27.11.2003 for W., 1.4.2005 for E.) by Local Government Act 2003 (c. 26), **ss. 61(2)**, 128(6); S.I. 2003/3034, art. 2, Sch. 1 Pt. I; S.I. 2004/3132, art. 3(2)(a)
- F81** S. 43(4A)-(4D) inserted (27.11.2003 for W., 25.11.2004 for E. for specified purposes, 1.4.2005 for E. in so far as not already in force) by Local Government Act 2003 (c. 26), **ss. 61(3)**, 128(6); S.I. 2003/3034, art. 2, Sch. 1 Pt. I; S.I. 2004/3132, art. 3(1)(a)(2)(a)
- F82** S. 43(4B)(a)(i) repealed (15.1.2012) by Localism Act 2011 (c. 20), **ss. 70(2)(a)**, 240(2), **Sch. 25 Pt. 11**; S.I. 2012/57, art. 4(1)(ee)(iii)(f) (with arts. 6, 7, 9-11)
- F83** S. 43(4B)(a)(iii) repealed (15.1.2012) by Localism Act 2011 (c. 20), **ss. 70(2)(b)**, 240(2), **Sch. 25 Pt. 11**; S.I. 2012/57, art. 4(1)(ee)(iii)(f) (with arts. 6, 7, 9-11)
- F84** S. 43(4C) repealed (15.1.2012) by Localism Act 2011 (c. 20), **ss. 70(3)**, 240(2), **Sch. 25 Pt. 11**; S.I. 2012/57, art. 4(1)(ee)(iii)(f) (with arts. 6, 7, 9-11)
- F85** Words in s. 43(4D) inserted (15.1.2012) by Localism Act 2011 (c. 20), **ss. 70(4)(a)**, 240(2); S.I. 2012/57, art. 4(1)(f) (with arts. 6, 7, 9-11)
- F86** Words in s. 43(4D)(a) substituted (15.1.2012) by Localism Act 2011 (c. 20), **ss. 70(4)(b)**, 240(2); S.I. 2012/57, art. 4(1)(f) (with arts. 6, 7, 9-11)
- F87** Word in s. 43(4D)(b) substituted (15.1.2012) by Localism Act 2011 (c. 20), **ss. 70(4)(c)**, 240(2); S.I. 2012/57, art. 4(1)(f) (with arts. 6, 7, 9-11)
- F88** Words in s. 43(6) renumbered as s. 43(6)(a) (1.4.2004) by Local Government Act 2003 (c. 26), **ss. 64(1)(a)**, 128(6); S.I. 2003/2938, art. 7(a) (with art. 8Sch.); S.I. 2003/3034, art. 2, Sch. 1 Pt. II; S.I. 2003/2938, art. 7(a) (with art. 8Sch.); S.I. 2003/3034, art. 2, Sch. 1 Pt. II
- F89** S. 43(6)(b) and preceding word inserted (1.4.2004) by Local Government Act 2003 (c. 26), **ss. 64(1)(b)**, 128(6); S.I. 2003/2938, art. 7(a) (with art. 8Sch.); S.I. 2003/3034, art. 2, Sch. 1 Pt. II; S.I. 2003/2938, art. 7(a) (with art. 8Sch.); S.I. 2003/3034, art. 2, Sch. 1 Pt. II
- F90** Words in s. 43(6)(b) substituted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 207** (with Sch. 2)
- F91** S. 43(6A)-(6E) inserted (19.11.1997) by 1997 c. 29, s. 1, **Sch. 1 para. 2(b)**; S.I. 1997/2752, **art. 2(1)** (with art. 2(2))
- F92** Words in s. 43(6A) inserted (15.8.2001 for E. and otherwise *prosp.*) by 2001 c. 14, **ss. 1(1)(2)**, 6(2); S.I. 2001/2580, **art. 2(2)**
- F93** S. 43(6B)(aa) inserted (1.4.2007) by Local Government Act 2003 (c. 26), **ss. 63(2)**, 128(4)(b); S.I. 2006/3339, art. 2 (with art. 3)
- F94** Words in s. 43(6B)(c)(i) inserted (15.8.2001 for E. and otherwise *prosp.*) by 2001 c. 14, **ss. 3(1)(2)**, 6(2); S.I. 2001/2580, **art. 2(2)**

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- F95** S. 43(6CA)(6CB) inserted (15.8.2001 for E. and otherwise *prosp.*) by 2001 c. 14, **ss. 3(1)(3)**, 6(2); S.I. 2001/2580, **art. 2(2)**
- F96** Words in s. 43(DA)(a) substituted (26.3.2001) by 2000 c. 26, s. 127(4), **Sch. 8 Pt. II para. 21**; S.I. 2001/1148, **art. 2(2)**, **Sch.** (subject to arts. 3-42)
- F97** Words in s. 43(6D) substituted (1.10.2011) by Postal Services Act 2011 (c. 5), s. 93(2)(3), **Sch. 12 para. 131(a)**; S.I. 2011/2329, **art. 3**
- F98** Words in s. 43(6D) substituted (1.10.2011) by Postal Services Act 2011 (c. 5), s. 93(2)(3), **Sch. 12 para. 131(b)**; S.I. 2011/2329, **art. 3**
- F99** S. 43(6F)-(6L) inserted (17.7.2001 for E. for certain purposes and 15.8.2001 for E. in so far as not already in force and otherwise *prosp.*) by 2001 c. 14, **ss. 1(1)(3)**, 6(2); S.I. 2001/2580, **art. 2**
- F100** Words in s. 43(7) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 60** (with s. 118(1)(2)(4))
- F101** S. 43(8A)(8B) substituted for s. 43(8A) (27.11.2003 for W., 1.4.2005 for E.) by Local Government Act 2003 (c. 26), **ss. 61(4)**, 128(6); S.I. 2003/3034, **art. 2**, **Sch. 1 Pt. I**; S.I. 2004/3132, **art. 3(2)(a)**

#### **Modifications etc. (not altering text)**

- C26** S. 43 applied by S.I. 1990/145, **reg. 3(2)(a)**
- C27** S. 43 modified by S.I. 1990/608, **reg. 7**  
S. 43 modified (1.4.1992) by S.I. 1992/557, **art. 3(a)**  
S. 43 modified (W.) (31.12.1999) by S.I. 1999/3454, **reg. 8(1)**
- C28** S. 43 excluded (E.) (22.12.2016) by The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2016 (S.I. 2016/1265), **regs. 2(2)**, **12(2)**
- C29** S. 43(4)-(6E) modified (E.) (for the relevant period 1.4.2000 - 31.3.2005) by S.I. 1999/3379, Pt. (regs. 3-14) **Sch. 2 paras. 4(1)(2)**, **5(1)(2)**, **6(1)(2)** (with **Sch. 4 Pt. 2**)
- C30** S. 43(4)-(6A) excluded (E.) (17.12.2009) by The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2009 (S.I. 2009/3343), **reg. 1(1)**, **Sch. 2 paras. 2-4**
- C31** S. 43(4)-(6A) excluded (E.) (17.12.2009) by The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2009 (S.I. 2009/3343), **regs. 1(1)**, **10**
- C32** S. 43(4)-(6A) excluded (E.) (17.12.2009) by The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2009 (S.I. 2009/3343), **reg. 1(1)**, **Sch. 2 para. 5**
- C33** S. 43(6) modified by S.I. 1990/145, **reg. 3(7)**

#### **44 Occupied hereditaments: supplementary.**

- (1) This section applies for the purposes of section 43 above.
- (2) A is the rateable value shown for the day under section 42(4) above as regards the hereditament . . . <sup>F102</sup>
- (3) . . . <sup>F103</sup>
- (4) Subject to subsection (5) below, B is the non-domestic rating multiplier for the financial year.
- (5) Where the [<sup>F104</sup>billing authority] is a special authority, B is the authority's non-domestic rating multiplier for the financial year.
- (6) C is the number of days in the financial year.
- [<sup>F105</sup>(7) Subject to subsection (8) below, D is the small business non-domestic rating multiplier for the financial year.
- (8) Where the billing authority is a special authority, D is the authority's small business non-domestic rating multiplier for the financial year.

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- (9) E is such amount as may be prescribed—
- (a) in relation to England, by the Secretary of State by order,
  - (b) in relation to Wales, by the National Assembly for Wales by order.]

#### Textual Amendments

- F102** Words repealed by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), ss. 139, 194(4), [Sch. 5 para. 21\(2\)](#), [Sch. 12 Pt. II](#) Note 4
- F103** S. 44(3) repealed by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), ss. 139, 194(4), [Sch. 5 para. 21\(3\)](#), [Sch. 12 Pt. II](#) Note 4
- F104** Words in s. 44(5) substituted (6.3.1992) by 1992 c. 14, s. 117(1), [Sch. 13 para.61](#) (with s. 118(1)(2) (4))
- F105** S. 44(7)-(9) inserted (27.11.2003 for W., 25.11.2004 for E. for specified purposes, 1.4.2005 for E. in so far as not already in force) by [Local Government Act 2003 \(c. 26\)](#), [ss. 61\(5\)](#), 128(6); S.I. 2003/3034, [art. 2](#), [Sch. 1 Pt. I](#); S.I. 2004/3132, [art. 3\(1\)\(a\)\(2\)\(a\)](#)

#### Modifications etc. (not altering text)

- C34** S. 44 modified (for relevant period 1.4.1999 - 31.03.05) by [S.I. 1999/3379](#), [Pt. II](#) (regs. 3-14) [Sch 2 paras. 4\(1\)\(2\)](#), 5(1)(2), 6(1)(2) (with [Sch. 4 Pt. 2](#))
- C35** S. 44 excluded (E.) (17.12.2009) by [The Non-Domestic Rating \(Chargeable Amounts\) \(England\) Regulations 2009 \(S.I. 2009/3343\)](#), [reg. 1\(1\)](#), [Sch. 2 para. 5](#)
- C36** S. 44 excluded (E.) (17.12.2009) by [The Non-Domestic Rating \(Chargeable Amounts\) \(England\) Regulations 2009 \(S.I. 2009/3343\)](#), [reg. 1\(1\)](#), [Sch. 2 para. 3](#)
- C37** S. 44 excluded (E.) (17.12.2009) by [The Non-Domestic Rating \(Chargeable Amounts\) \(England\) Regulations 2009 \(S.I. 2009/3343\)](#), [regs. 1\(1\)](#), [10](#)
- C38** S. 44 excluded (E.) (17.12.2009) by [The Non-Domestic Rating \(Chargeable Amounts\) \(England\) Regulations 2009 \(S.I. 2009/3343\)](#), [reg. 1\(1\)](#), [Sch. 2 para. 4](#)
- C39** S. 44 excluded (E.) (17.12.2009) by [The Non-Domestic Rating \(Chargeable Amounts\) \(England\) Regulations 2009 \(S.I. 2009/3343\)](#), [reg. 1\(1\)](#), [Sch. 2 para. 2](#)

#### [<sup>F106</sup>44A Partly occupied hereditaments.

- (1) Where a hereditament is shown in a [<sup>F107</sup>billing authority's] local non-domestic rating list and it appears to the authority that part of the hereditament is unoccupied but will remain so for a short time only the authority may require the valuation officer for the authority to apportion the rateable value of the hereditament between the occupied and unoccupied parts of the hereditament and to certify the apportionment to the authority.
- (2) The reference in subsection (1) above to the rateable value of the hereditament is a reference to the rateable value shown under section 42(4) above as regards the hereditament for the day on which the authority makes its requirement.
- (3) For the purposes of this section an apportionment under subsection (1) above shall be treated as applicable for any day which—
- (a) falls within the operative period in relation to the apportionment, and
  - (b) is a day for which the rateable value shown under section 42(4) above as regards the hereditament to which the apportionment relates is the same as that so shown for the day on which the authority requires the apportionment.
- (4) References in this section to the operative period in relation to an apportionment are references to the period beginning—

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- (a) where requiring the apportionment does not have the effect of bringing to an end the operative period in relation to a previous apportionment under subsection (1) above, with the day on which the hereditament to which the apportionment relates became partly unoccupied, and
- (b) where requiring the apportionment does have the effect of bringing to an end the operative period in relation to a previous apportionment under subsection (1) above, with the day immediately following the end of that period,
- and ending with the first day on which one or more of the events listed below occurs.
- (5) The events are—
- (a) the occupation of any of the unoccupied part of the hereditament to which the apportionment relates;
- (b) the ending of the rate period in which the authority requires the apportionment;
- (c) the requiring of a further apportionment under subsection (1) above in relation to the hereditament to which the apportionment relates;
- (d) the hereditament to which the apportionment relates becoming completely unoccupied.
- (6) Subsection (7) below applies where—
- (a) a [<sup>F108</sup>billing authority] requires an apportionment under subsection (1) above, and
- [<sup>F109</sup>(b) the hereditament to which the apportionment relates—
- (i) does not fall within a class prescribed under section 45(1)(d), or
- (ii) would (if unoccupied) be zero-rated under section 45A.]
- (7) In relation to any day for which the apportionment is applicable, section 43 above shall have effect as regards the hereditament as if the following subsections were substituted for section 44(2)—
- “(2) A is such part of the rateable value shown for the day under section 42(4) above as regards the hereditament as is assigned by the relevant apportionment to the occupied part of the hereditament.
- (2A) In subsection (2) above “the relevant apportionment” means the apportionment under section 44A(1) below which relates to the hereditament and is treated for the purposes of section 44A below as applicable for the day.”
- (8) Subsection (9) below applies where—
- (a) a [<sup>F108</sup>billing authority] requires an apportionment under subsection (1) above, and
- [<sup>F110</sup>(b) the hereditament to which the apportionment relates—
- (i) falls within a class prescribed under section 45(1)(d), and
- (ii) would (if unoccupied) not be zero-rated under section 45A, and
- (c) an order under section 45(4A) is in force and has effect in relation to the hereditament.]
- (9) In relation to any day for which the apportionment is applicable, section 43 above shall have effect as regards the hereditament as if the following subsections were substituted for section 44(2)—
- “(2) A is the sum of—

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- (a) such part of the rateable value shown for the day under section 42(4) above as regards the hereditament as is assigned by the relevant apportionment to the occupied part of the hereditament, and
- [<sup>F111</sup>(b) such part of that rateable value as is assigned by the relevant apportionment to the unoccupied part of the hereditament, divided by the number prescribed by the order under section 45(4A) as it has effect in relation to the hereditament.]

(2A) In subsection (2) above “the relevant apportionment” means the apportionment under section 44A(1) below which relates to the hereditament and is treated for the purposes of section 44A below as applicable for the day.”

[ In relation to a day to which neither subsection (7) nor subsection (9) applies, <sup>F112</sup>(9A) an apportionment under subsection (1) does not have any effect in relation to the chargeable amount.]

- (10) References in subsections (1) to (5) above to the hereditament, in relation to a hereditament which is partly domestic property or partly exempt from local non-domestic rating, shall, except where the reference is to the rateable value of the hereditament, be construed as references to such part of the hereditament as is neither domestic property nor exempt from local non-domestic rating.]

#### Textual Amendments

- F106** S. 44A inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 22**
- F107** Words in s. 44A(1) substituted (6.3.1992) by [1992 c. 14, s. 117\(1\)](#), **Sch. 13 para. 62(1)** (with s. 118(1)(2)(4))
- F108** Words in s. 44A(6)(a)(8)(a) substituted (6.3.1992) by [1992 c. 14, s. 117\(1\)](#), **Sch. 13 para. 62(2)** (with s. 118(1)(2)(4))
- F109** S. 44A(6)(b) substituted (19.7.2007 with effect in accordance with s. 3(3) of the amending Act) by [Rating \(Empty Properties\) Act 2007 \(c. 9\), s. 3\(2\)](#), **Sch. 1 para. 1(2)**
- F110** S. 44A(8)(b)(c) substituted for s. 44A(8)(b) (19.7.2007 with effect in accordance with s. 3(3) of the amending Act) by [Rating \(Empty Properties\) Act 2007 \(c. 9\), s. 3\(2\)](#), **Sch. 1 para. 1(3)**
- F111** Words in s. 44A(9) substituted (19.7.2007 with effect in accordance with s. 3(3) of the amending Act) by [Rating \(Empty Properties\) Act 2007 \(c. 9\), s. 3\(2\)](#), **Sch. 1 para. 1(4)**
- F112** S. 44A(9A) inserted (19.7.2007 with effect in accordance with s. 3(3) of the amending Act) by [Rating \(Empty Properties\) Act 2007 \(c. 9\), s. 3\(2\)](#), **Sch. 1 para. 1(5)**

#### Modifications etc. (not altering text)

- C40** S. 44A modified (1.4.1992) by [S.I. 1992/557, art. 3\(a\)](#)  
S. 44A modified (E.) (for the relevant period 1.4.2000 - 31.3.2005) by [S.I. 1999/3379, Pt. II](#) (regs. 3-14) Sch. 2 paras. 4(1)(2), 5(1)(2), 6(1)(2) (with Sch. 4 Pt. 2)

## 45 Unoccupied hereditaments: liability.

- (1) A person (the ratepayer) shall as regards a hereditament be subject to a non-domestic rate in respect of a chargeable financial year if the following conditions are fulfilled in respect of any day in the year—
  - (a) on the day none of the hereditament is occupied,
  - (b) on the day the ratepayer is the owner of the whole of the hereditament,
  - (c) the hereditament is shown for the day in a local non-domestic rating list in force for the year, and

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- (d) on the day the hereditament falls within a [<sup>F113</sup>class] prescribed by the Secretary of State by regulations.
- (2) In such a case the ratepayer shall be liable to pay an amount calculated by—
- (a) finding the chargeable amount for each chargeable day, and
  - (b) aggregating the amounts found under paragraph (a) above.
- (3) A chargeable day is one which falls within the financial year and in respect of which the conditions mentioned in subsection (1) above are fulfilled.
- [<sup>F114</sup>(4) Subject to subsection (4A) and to section 45A below, the chargeable amount for a chargeable day shall be calculated in accordance with the formula—
- where A, B and C have the meanings given by section 46.
- (4A) An order may provide that subsection (4) shall have effect as if the following formula were substituted—
- where N is such number (greater than one but not greater than two) as may be prescribed.
- (4B) An order under subsection (4A) may be made—
- (a) in relation to England, by the Secretary of State;
  - (b) in relation to Wales, by the Welsh Ministers.]
- [<sup>F115</sup>(5) . . . . .
- [<sup>F116</sup>(6) . . . . .
- (7) The amount the ratepayer is liable to pay under this section shall be paid to the [<sup>F117</sup>billing authority] in whose local non-domestic rating list the hereditament is shown.
- (8) The liability to pay any such amount shall be discharged by making a payment or payments in accordance with regulations under Schedule 9 below.
- [<sup>F118</sup>(9) For the purposes of subsection (1)(d) above a class may be prescribed by reference to such factors as the Secretary of State sees fit.
- (10) Without prejudice to the generality of subsection (9) above, a class may be prescribed by reference to one or more of the following factors—
- (a) the physical characteristics of hereditaments;
  - (b) the fact that hereditaments have been unoccupied at any time preceding the day mentioned in subsection (1) above;
  - (c) the fact that the owners of hereditaments fall within prescribed descriptions.]

#### Textual Amendments

**F113** Word substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 23(2)**

**F114** S. 45(4)-(4B) substituted for s. 45(4) (19.7.2007 with effect in accordance with s. 3(3)(4) of the amending Act) by [Rating \(Empty Properties\) Act 2007 \(c. 9\)](#), **ss. 1(1), 3(2)**

**F115** S. 45(5) repealed (19.7.2007 with effect in accordance with s. 3(3) of the amending Act) by [Rating \(Empty Properties\) Act 2007 \(c. 9\)](#), s. 3(2), **Sch. 2**



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- F116** S. 45(6) repealed (19.7.2007 with effect in accordance with s. 3(3) of the amending Act) by [Rating \(Empty Properties\) Act 2007 \(c. 9\), s. 3\(2\), Sch. 2](#)
- F117** Words in s. 45(7) substituted (6.3.1992) by 1992 c. 14, s. 117(1), [Sch. 13 para.63](#) (with s. 118(1)(2) (4))
- F118** S. 45(9)(10) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\), s. 139, Sch. 5 para. 23\(3\)](#)

**Modifications etc. (not altering text)**

- C41** S. 45 applied by [S.I. 1990/145, reg. 3\(2\)\(a\)](#)
- C42** S. 45 modified by [S.I. 1990/608, regs. 3, 7\(1\)–\(4\)](#)  
S. 45 modified (1.4.1992) by [S.I. 1992/557, art. 3\(a\)](#)  
S. 45 modified (W.) (31.12.1999) by [S.I. 1999/3454, reg. 8\(1\)](#)
- C43** S. 45 excluded (E.) (22.12.2016) by [The Non-Domestic Rating \(Chargeable Amounts\) \(England\) Regulations 2016 \(S.I. 2016/1265\), regs. 2\(2\), 12\(2\)](#)
- C44** S. 45(4)–(6) modified (E.) (for the relevant period 1.4.2000 - 31.3.2005) by [S.I. 1999/3379 Pt. II \(regs. 3–4\) Sch. 2 paras. 4\(1\)\(2\), 5\(1\)\(2\), 6\(1\)\(2\) \(with Sch. 4 Pt. 2\)](#)
- C45** S. 45(4)(4A) excluded (E.) (17.12.2009) by [The Non-Domestic Rating \(Chargeable Amounts\) \(England\) Regulations 2009 \(S.I. 2009/3343\), reg. 1\(1\), 10](#)
- C46** S. 45(4)(4A) excluded (E.) (17.12.2009) by [The Non-Domestic Rating \(Chargeable Amounts\) \(England\) Regulations 2009 \(S.I. 2009/3343\), reg. 1\(1\), Sch. 2 para. 3](#)
- C47** S. 45(4)(4A) excluded (E.) (17.12.2009) by [The Non-Domestic Rating \(Chargeable Amounts\) \(England\) Regulations 2009 \(S.I. 2009/3343\), reg. 1\(1\), Sch. 2 para. 4](#)
- C48** S. 45(4)(4A) excluded (E.) (17.12.2009) by [The Non-Domestic Rating \(Chargeable Amounts\) \(England\) Regulations 2009 \(S.I. 2009/3343\), reg. 1\(1\), Sch. 2 para. 5](#)
- C49** S. 45(4)(4A) excluded (E.) (17.12.2009) by [The Non-Domestic Rating \(Chargeable Amounts\) \(England\) Regulations 2009 \(S.I. 2009/3343\), reg. 1\(1\), Sch. 2 para. 2](#)
- C50** S. 45(6) modified by [S.I. 1990/145, reg. 3\(7\)](#)

**[<sup>F119</sup>45A Unoccupied hereditaments: zero-rating**

- (1) Where section 45 applies in relation to a hereditament, the chargeable amount for a chargeable day is zero in the following cases.
- (2) The first case is where—
  - (a) the ratepayer is a charity or trustees for a charity, and
  - (b) it appears that when next in use the hereditament will be wholly or mainly used for charitable purposes (whether of that charity or of that and other charities).
- (3) The second case is where—
  - (a) the ratepayer is a registered club for the purposes of [<sup>F120</sup>Chapter 9 of Part 13 of the Corporation Tax Act 2010] (community amateur sports clubs), and
  - (b) it appears that when the hereditament is next in use—
    - (i) it will be wholly or mainly used for the purposes of that club and that club will be such a registered club, or
    - (ii) it will be wholly or mainly used for the purposes of two or more clubs including that club, and each of those clubs will be such a registered club.]

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#### Textual Amendments

**F119** S. 45A inserted (19.7.2007) (with effect in accordance with s. 3(3) of the amending Act) by [Rating \(Empty Properties\) Act 2007 \(c. 9\), ss. 1\(2\), 3\(2\)](#)

**F120** Words in s. 45A(3)(a) substituted (1.4.2013) by [The Tax Law Rewrite Acts \(Amendment\) Order 2013 \(S.I. 2013/463\), arts. 1\(2\), 3](#)

## 46 Unoccupied hereditaments: supplementary.

- (1) This section applies for the purposes of section 45 above.
- (2) A is the rateable value shown for the day under section 42(4) above as regards the hereditament . . . <sup>F121</sup>
- (3) Subject to subsection (4) below, B is the non-domestic rating multiplier for the financial year.
- (4) Where the [<sup>F122</sup>billing authority] is a special authority, B is the authority's non-domestic rating multiplier for the financial year.
- (5) C is the number of days in the financial year.

#### Textual Amendments

**F121** Words repealed by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1, 2\), ss. 139, 194\(4\), Sch. 5 para. 24, Sch. 12 Pt II Note 4](#)

**F122** Words in s. 46(4) substituted (6.3.1992) by [1992 c. 14, s. 117\(1\), Sch. 13 para.64 \(with s. 118\(1\)\(2\) \(4\)\)](#)

## [<sup>F123</sup>46A Unoccupied hereditaments: new buildings.

- (1) Schedule 4A below (which makes provision with respect to the determination of a day as the completion day in relation to a new building) shall have effect.
- (2) Where—
  - (a) a completion notice is served under Schedule 4A below, and
  - (b) the building to which the notice relates is not completed on or before the relevant day,
 then for the purposes of section 42 above and Schedule 6 below the building shall be deemed to be completed on that day.
- (3) For the purposes of subsection (2) above the relevant day in relation to a completion notice is—
  - (a) where an appeal against the notice is brought under paragraph 4 of Schedule 4A below, the day stated in the notice, and
  - (b) where no appeal against the notice is brought under that paragraph, the day determined under that Schedule as the completion day in relation to the building to which the notice relates.
- (4) Where—
  - (a) a day is determined under Schedule 4A below as the completion day in relation to a new building, and



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- (b) the building is not occupied on that day,  
it shall be deemed for the purposes of section 45 above to become unoccupied on that day.
- (5) Where—
  - (a) a day is determined under Schedule 4A below as the completion day in relation to a new building, and
  - (b) the building is one produced by the structural alteration of an existing building,  
the hereditament which comprised the existing building shall be deemed for the purposes of section 45 above to have ceased to exist, and to have been omitted from the list, on that day.
- (6) In this section—
  - (a) “building” includes part of a building, and
  - (b) references to a new building include references to a building produced by the structural alteration of an existing building where the existing building is comprised in a hereditament which, by virtue of the alteration, becomes, or becomes part of, a different hereditament or different hereditaments.]

**Textual Amendments**

**F123** S. 46A inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 25](#)

**47 Discretionary relief.**

- (1) Where [<sup>F124</sup>the condition mentioned in subsection (3) below is fulfilled] for a day which is a chargeable day within the meaning of section 43 or 45 above (as the case may be)—
  - (a) the chargeable amount for the day shall be such as is determined by, or found in accordance with rules determined by, the [<sup>F125</sup>billing authority] concerned, and
  - (b) sections [<sup>F126</sup>43(4) to (6B)] and 44 above, sections [<sup>F127</sup>45(4) to (4B)] and 46 above, [<sup>F128</sup>regulations under [<sup>F129</sup>section 57A or 58] below or any provision of or made under Schedule 7A below] (as the case may be) shall not apply as regards the day.

<sup>F130</sup>(2) .....

- (3) The <sup>F131</sup>... condition is that, during a period which consists of or includes the chargeable day, a decision of the [<sup>F125</sup>billing authority] concerned operates to the effect that this section applies as regards the hereditament concerned.

<sup>F132</sup>(3A) .....

<sup>F132</sup>(3B) .....

<sup>F132</sup>(3C) .....

<sup>F132</sup>(3D) .....

- (4) A determination under subsection (1)(a) above—

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- (a) must be such that the chargeable amount for the day is less than the amount it would be apart from this section;
  - (b) may be such that the chargeable amount for the day is 0;
  - (c) may be varied by a further determination of the authority under subsection (1) (a) above.
- (5) In deciding what the chargeable amount for the day would be apart from this section the effect of any regulations under <sup>F133</sup>section 57A or 58] below and of any provision of or made under Schedule 7A below shall be taken into account but anything which has been done or could be done under section 49 below shall be ignored.
- <sup>F134</sup>(5A) So far as a decision under subsection (3) above would have effect where none of section 43(6) above, section 43(6B) above and subsection (5B) below applies, the billing authority may make the decision only if it is satisfied that it would be reasonable for it to do so, having regard to the interests of persons liable to pay council tax set by it.
- (5B) This subsection applies on the chargeable day if—
- (a) all or part of the hereditament is occupied for the purposes of one or more institutions or other organisations—
    - (i) none of which is established or conducted for profit, and
    - (ii) 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, or
  - (b) the hereditament—
    - (i) is wholly or mainly used for purposes of recreation, and
    - (ii) all or part of it is occupied for the purposes of a club, society or other organisation not established or conducted for profit.
- (5C) A billing authority in England, when making a decision under subsection (3) above, must have regard to any relevant guidance issued by the Secretary of State.
- (5D) A billing authority in Wales, when making a decision under subsection (3) above, must have regard to any relevant guidance issued by the Welsh Ministers.]
- (6) A decision under subsection (3) above may be revoked by a further decision of the authority.
- (7) A decision under subsection (3) above is invalid as regards a day if made <sup>F135</sup>more than six months] after the end of the financial year in which the day falls.
- (8) The Secretary of State may make regulations containing provision—
- (a) requiring notice to be given of any determination or decision;
  - (b) limiting the power to revoke a decision or vary a determination;
  - (c) as to other matters incidental to this section.
- <sup>F136</sup>(8A) This section does not apply where the hereditament is an excepted hereditament.]
- (9) A hereditament is an excepted hereditament if all or part of it is occupied (otherwise than as trustee) by
- <sup>F137</sup>(a) a billing authority; or
  - (b) a precepting authority, other than the Receiver for the Metropolitan Police District or charter trustees]<sup>F138</sup>; or
  - (c) a functional body, within the meaning of the Greater London Authority Act 1999].

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[<sup>F139</sup>(10) This section does not apply where the hereditament is zero-rated under section 45A.]

### Textual Amendments

- F124** Words in s. 47(1) substituted (15.1.2012 for E. for specified purposes, 31.1.2012 for W., 1.4.2012 in force for E. in so far as not already in force) by [Localism Act 2011 \(c. 20\)](#), [ss. 69\(2\)](#), [240\(3\)\(d\)](#) (with [s. 69\(8\)](#)); [S.I. 2012/57](#), [art. 3\(b\)](#); [S.I. 2012/193](#), [art. 2\(b\)](#); [S.I. 2012/628](#), [art. 5\(b\)](#) (with [arts. 9, 10](#))
- F125** Words in s. 47(1)(a)(3) substituted (6.3.1992) by [1992 c. 14](#), [s. 117\(1\)](#), [Sch. 13 para. 65\(1\)](#) (with [s. 118\(1\)\(2\)\(4\)](#))
- F126** Words in s. 47(1)(b) substituted (19.11.1997) by [1997 c. 29](#), [s. 1](#), [Sch. 1 para. 3\(a\)](#); [S.I. 1997/2752](#), [art. 2\(1\)](#) (with [art. 2\(2\)](#))
- F127** Words in s. 47(1)(b) substituted (19.7.2007 with effect in accordance with s. 3(3) of the amending Act) by [Rating \(Empty Properties\) Act 2007 \(c. 9\)](#), [s. 3\(2\)](#), [Sch. 1 para. 2\(2\)](#)
- F128** Words substituted by [Local Government and Housing Act 1989 \(c. 42\)](#), [SIF 81:1](#), [s. 139](#), [Sch. 5 para. 26\(2\)](#)
- F129** Words in s. 47(1)(b) substituted (25.11.2004 for E.) by [Local Government Act 2003 \(c. 26\)](#), [s. 128\(3\)\(e\)](#), [Sch. 7 para. 10](#); [S.I. 2004/3132](#), [art. 3\(1\)\(e\)](#) (with [art. 4](#))
- F130** S. 47(2) repealed (15.1.2012 for E. for specified purposes, 31.1.2012 for W., 1.4.2012 in force for E. in so far as not already in force) by [Localism Act 2011 \(c. 20\)](#), [ss. 69\(3\)](#), [240\(3\)\(d\)](#), [Sch. 25 Pt. 10](#) (with [s. 69\(8\)](#)); [S.I. 2012/57](#), [art. 3\(b\)](#); [S.I. 2012/193](#), [art. 2\(b\)](#); [S.I. 2012/628](#), [art. 5\(b\)\(c\)](#) (with [arts. 9, 10](#))
- F131** Word in s. 47(3) repealed (15.1.2012 for E. for specified purposes, 31.1.2012 for W., 1.4.2012 in force for E. in so far as not already in force) by [Localism Act 2011 \(c. 20\)](#), [ss. 69\(4\)](#), [240\(3\)\(d\)](#), [Sch. 25 Pt. 10](#) (with [s. 69\(8\)](#)); [S.I. 2012/57](#), [art. 3\(b\)](#); [S.I. 2012/193](#), [art. 2\(b\)](#); [S.I. 2012/628](#), [art. 5\(b\)\(c\)](#) (with [arts. 9, 10](#))
- F132** S. 47(3A)-(3D) repealed (15.1.2012 for E. for specified purposes, 31.1.2012 for W., 1.4.2012 in force for E. in so far as not already in force) by [Localism Act 2011 \(c. 20\)](#), [ss. 69\(5\)](#), [240\(3\)\(d\)](#), [Sch. 25 Pt. 10](#) (with [s. 69\(8\)](#)); [S.I. 2012/57](#), [art. 3\(b\)](#); [S.I. 2012/193](#), [art. 2\(b\)](#); [S.I. 2012/628](#), [art. 5\(b\)\(c\)](#) (with [arts. 9, 10](#))
- F133** Words in s. 47(5) substituted (25.11.2004 for E.) by [Local Government Act 2003 \(c. 26\)](#), [s. 128\(3\)\(e\)](#), [Sch. 7 para. 10](#); [S.I. 2004/3132](#), [art. 3\(1\)\(e\)](#) (with [art. 4](#))
- F134** S. 47(5A)-(5D) inserted (15.1.2012 for E. for specified purposes, 31.1.2012 for W., 1.4.2012 in force for E. in so far as not already in force) by [Localism Act 2011 \(c. 20\)](#), [ss. 69\(6\)](#), [240\(3\)\(d\)](#) (with [s. 69\(8\)](#)); [S.I. 2012/57](#), [art. 3\(b\)](#); [S.I. 2012/193](#), [art. 2\(b\)](#); [S.I. 2012/628](#), [art. 5\(b\)](#) (with [arts. 9, 10](#))
- F135** Words in s. 47(7) inserted (1.4.1997) by [1997 c. 29](#), [s. 33\(1\)](#), [Sch. 3 para. 23](#); [S.I. 1997/1097](#), [art. 2\(b\)\(c\)](#)
- F136** S. 47(8A) inserted (15.1.2012 for E. for specified purposes, 31.1.2012 for W., 1.4.2012 in force for E. in so far as not already in force) by [Localism Act 2011 \(c. 20\)](#), [ss. 69\(7\)](#), [240\(3\)\(d\)](#) (with [s. 69\(8\)](#)); [S.I. 2012/57](#), [art. 3\(b\)](#); [S.I. 2012/193](#), [art. 2\(b\)](#); [S.I. 2012/628](#), [art. 5\(b\)](#) (with [arts. 9, 10](#))
- F137** Words in s. 47(9) substituted (6.3.1992) by [1992 c. 14](#), [s. 117\(1\)](#), [Sch. 13 para. 65\(2\)](#) (with [s. 118\(1\)\(2\)\(4\)](#))
- F138** S. 47(9)(c) and “; or” immediately preceding it inserted (3.7.2000) by [1999 c. 29](#), [s. 138](#) (with [Sch. 12 para. 9\(1\)](#)); [S.I. 1999/3434](#), [art. 4](#)
- F139** S. 47(10) inserted (19.7.2007 with effect in accordance with s. 3(3) of the amending Act) by [Rating \(Empty Properties\) Act 2007 \(c. 9\)](#), [s. 3\(2\)](#), [Sch. 1 para. 2\(3\)](#)

### Modifications etc. (not altering text)

- C51** S. 47 applied (4.3.1996) by [S.I. 1996/263](#), [regs. 1, 16\(5\)](#)  
S. 47 amended (28.11.1994) by [S.I. 1994/2825](#), [reg. 29](#)

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#### 48 Discretionary relief: supplementary.

- (1) This section applies for the purposes of section 47 above [<sup>F140</sup> [<sup>F141</sup> (but subsection (5) below does not apply for the purposes of subsection (3B)(a) of that section)]]].

<sup>F142</sup>(2) .....

<sup>F143</sup>(2A) .....

- (3) A hereditament not in use shall be treated as wholly or mainly used for purposes of recreation if it appears that when next in use it will be wholly or mainly used for purposes of recreation.
- (4) A hereditament which is wholly unoccupied shall be treated as an excepted hereditament if it appears that when any of it is next occupied the hereditament will be an excepted hereditament.
- (5) If a hereditament is wholly unoccupied but it appears that it or any part of it when next occupied will be occupied for particular purposes, the hereditament or part concerned (as the case may be) shall be treated as occupied for those purposes.

#### Textual Amendments

**F140** Words in s. 48(1) repealed (1.4.2012 for E.) by [Localism Act 2011 \(c. 20\)](#), ss. 240(3)(f), [Sch. 25 Pt. 10](#); [S.I. 2012/628](#), art. 5(c)

**F141** Words in s. 48(1) added (19.11.1997) by [1997 c. 29](#), s. 1, [Sch. 1 para. 4](#); [S.I. 1997/2752](#), art. 2(1) (with art. 2(2))

**F142** S. 48(2) repealed (19.7.2007 with effect in accordance with s. 3(3) of the amending Act) by [Rating \(Empty Properties\) Act 2007 \(c. 9\)](#), s. 3(2), [Sch. 2](#)

**F143** S. 48(2A) repealed (19.7.2007 with effect in accordance with s. 3(3) of the amending Act) by [Rating \(Empty Properties\) Act 2007 \(c. 9\)](#), s. 3(2), [Sch. 2](#)

#### [<sup>F144</sup>48A Discretionary relief: functions of Mayoral development corporations

- (1) The Mayor of London may require a billing authority to provide the Mayor with information to assist the Mayor with making decisions under section 214 of the [Localism Act 2011](#) (Mayor's power to decide that a Mayoral development corporation should have functions under section 47 above).
- (2) A Mayoral development corporation which has, or expects to have, functions under section 47 above may require a billing authority to provide the corporation with information to assist the corporation to exercise functions under that section.
- (3) A billing authority must comply with a requirement imposed on it under subsection (1) or (2) above so far as the requirement relates to information available to the billing authority.
- (4) A person to whom information is provided in response to a requirement imposed under subsection (1) or (2) above may use the information only for the purposes for which it was sought.
- (5) The Secretary of State may by regulations make transitional provision in connection with, or in anticipation of, a Mayoral development corporation—
- beginning to exercise functions under section 47 above, or
  - ceasing to exercise functions under that section.

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- (6) The Secretary of State may by regulations make provision about payment by a Mayoral development corporation to a billing authority of amounts—
- (a) as regards the operation of section 47 above in cases where the corporation has exercised functions under that section;
  - (b) as regards costs of collection and recovery in such cases.]

#### Textual Amendments

**F144** S. 48A inserted (15.1.2012) by [Localism Act 2011 \(c. 20\)](#), s. 240(1)(l), [Sch. 22 para. 24](#)

#### 49 Reduction or remission of liability.

- (1) A [<sup>F145</sup>billing authority] may—
- (a) reduce any amount a person is liable to pay to it under section 43 or 45 above, or
  - (b) remit payment of the whole of any amount a person would otherwise be liable to pay to it under section 43 or 45 above.
- (2) But an authority may not act under this section unless it is satisfied that—
- (a) the ratepayer would sustain hardship if the authority did not do so, and
  - (b) it is reasonable for the authority to do so, having regard to the interests of persons [<sup>F146</sup>liable to pay council tax set by it].
- (3) The amount as regards which a reduction or remittance may be made under subsection (1) above is the amount the person would be liable to pay (apart from this section) taking account of anything done under section 47 above [<sup>F147</sup>, the effect of any regulations under [<sup>F148</sup>section 57A or 58] below, and the effect of any provision of or made under Schedule 7A below.]
- (4) Where an authority acts under this section, section 43 or 45 above shall be construed accordingly as regards the case concerned.

#### Textual Amendments

**F145** Words in s. 49(1) substituted (6.3.1992) by [1992 c. 14](#), s. 117(1), [Sch. 13 para. 66\(1\)](#) (with s. 118(1)(2)(4))

**F146** Words in s. 49(2)(b) substituted (6.3.1992) by [1992 c. 14](#), s. 117(1), [Sch. 13 para. 66\(2\)](#) (with s. 118(1)(2)(4))

**F147** Words substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 27](#)

**F148** Words in s. 49(3) substituted (25.11.2004 for E.) by [Local Government Act 2003 \(c. 26\)](#), s. 128(3)(e), [Sch. 7 para. 11](#); [S.I. 2004/3132](#), art. 3(1)(e) (with art. 4)

#### [<sup>F149</sup>49A Cancellation of backdated liabilities for days in years 2005 to 2010

- (1) The Secretary of State may by regulations provide that, in a prescribed case, the chargeable amount under section 43 or 45 for a hereditament in England for a chargeable day is zero.

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- (2) The regulations may give that relief in relation to a hereditament and a chargeable day only if—
  - (a) the hereditament is shown for the day in a local non-domestic rating list compiled on 1 April 2005, and
  - (b) it is shown for that day as it is shown as the result of an alteration of the list made after the list was compiled.
- (3) The regulations may give that relief in relation to a hereditament and a chargeable day subject to the fulfilment of prescribed conditions.
- (4) A prescribed condition may be—
  - (a) a condition to be fulfilled in relation to the hereditament,
  - (b) a condition to be fulfilled in relation to some other hereditament, or
  - (c) some other condition.
- (5) The conditions that may be prescribed include, in particular—
  - (a) conditions relating to the circumstances in which an alteration of a local non-domestic rating list was made;
  - (b) conditions relating to the consequences of the alteration;
  - (c) conditions relating to the length of the period beginning with the first day from which an alteration had effect and ending with the day on which the alteration was made;
  - (d) conditions relating to a person's liability or otherwise to non-domestic rates at any time.]

#### Textual Amendments

**F149** S. 49A inserted (15.1.2012) by [Localism Act 2011 \(c. 20\)](#), [ss. 71, 240\(1\)\(f\)](#)

## 50 Joint owners or occupiers.

- (1) The Secretary of State may make such regulations as he sees fit to deal with any case where (apart from the regulations) there would be more than one owner or occupier of a hereditament or part or of land at a particular time.
- (2) Nothing in the following provisions of this section shall prejudice the generality of subsection (1) above.
- (3) The regulations may provide for the owner or occupier at the time concerned to be taken to be such one of the owners or occupiers as is identified in accordance with prescribed rules.
- (4) The regulations may provide that—
  - (a) as regards any time when there is only one owner or occupier, section 43 or 45 above (as the case may be) shall apply;
  - (b) as regards any time when there is more than one owner or occupier, the owners or occupiers shall be jointly and severally liable to pay a prescribed amount by way of non-domestic rate.
- (5) The regulations may include provision that prescribed provisions shall apply instead of prescribed provisions of this Part, or that prescribed provisions of this Part shall not apply or shall apply subject to prescribed amendments or adaptations.

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## 51 Exemption.

Schedule 5 below shall have effect to determine the extent (if any) to which a hereditament is for the purposes of this Part exempt from local non-domestic rating.

### *Central rating*

## 52 Central rating lists.

- (1) In accordance with this Part the central valuation officer shall compile, and then maintain, lists (to be called central non-domestic rating lists).
- (2) A list must be compiled on 1 April 1990 and on 1 April in every fifth year afterwards<sup>[F150]</sup>, subject to subsection (2A).]
- <sup>[F151]</sup>(2A) In the application of this section to England—
  - (a) subsection (2) does not require a list to be compiled on 1 April 2015 and on 1 April in every fifth year afterwards, and
  - (b) a list must instead be compiled on 1 April 2017 and on 1 April in every fifth year afterwards.]
- (3) A list shall come into force on the day on which it is compiled and shall remain in force until the next one is compiled<sup>F152</sup>....
- (4) Before a list is compiled the central valuation officer must take such steps as are reasonably practicable to ensure that it is accurately compiled on 1 April concerned.
- (5) Not later than <sup>[F153]</sup>30 September] preceding a day on which a list is to be compiled the central valuation officer shall send to the Secretary of State a copy of the list he proposes (on the information then before him) to compile.
- (6) As soon as is reasonably practicable after receiving the copy the Secretary of State shall deposit it at his principal office.
- <sup>[F154]</sup>(6A) As soon as is reasonably practicable after compiling a list the central valuation officer shall send a copy of it to the Secretary of State.
- (6B) As soon as is reasonably practicable after receiving the copy the Secretary of State shall deposit it at his principal office.]
- (7) A list must be maintained for so long as is necessary for the purposes of this Part, so that the expiry of the<sup>F155</sup>... period for which it is in force does not detract from the duty to maintain it.
- <sup>[F156]</sup>(8) This section in its application to Wales is subject to section 54A (postponement of compilation of Welsh lists for 2015 onwards).]

### **Textual Amendments**

**F150** Words in s. 52(2) inserted (25.6.2013) by [Growth and Infrastructure Act 2013 \(c. 27\)](#), **ss. 29(7)**, 35(3)

**F151** S. 52(2A) inserted (25.6.2013) by [Growth and Infrastructure Act 2013 \(c. 27\)](#), **ss. 29(8)**, 35(3)

**F152** Words in s. 52(3) omitted (25.6.2013) by virtue of [Growth and Infrastructure Act 2013 \(c. 27\)](#), **ss. 29(9)**, 35(3)

**F153** Words in s. 52(5) substituted (18.11.2003 for E., 27.11.2003 for W.) by [Local Government Act 2003 \(c. 26\)](#), **ss. 60(2)**, 128(6); S.I. 2003/2938, art. 3(a) (with art. 8Sch.); S.I. 2003/3034, art. 2, Sch. 1 Pt. I



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- F154** S. 52(6A)(6B) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 28](#)
- F155** Words in s. 52(7) omitted (25.6.2013) by virtue of [Growth and Infrastructure Act 2013 \(c. 27\)](#), [ss. 29\(10\)](#), [35\(3\)](#)
- F156** S. 52(8) inserted (25.6.2013) by [Growth and Infrastructure Act 2013 \(c. 27\)](#), [ss. 30\(3\)](#), [35\(3\)](#)

### 53 Contents of central lists.

- (1) With a view to securing the central rating en bloc of certain hereditaments, the Secretary of State may by regulations designate a person and prescribe in relation to him [<sup>F157</sup>one or more descriptions] of relevant non-domestic hereditament.
- (2) Where the regulations so require, a central non-domestic rating list must show, for each day in each chargeable financial year for which it is in force, the name of the designated person and, against it, each hereditament (wherever situated) which on the day concerned—
  - (a) is occupied or (if unoccupied) owned by him, and
  - (b) falls within [<sup>F158</sup>any] description prescribed in relation to him.
- (3) For each such day the list must also show against the name of the designated person the rateable value (as a whole) of the hereditaments so shown.
- [<sup>F159</sup>(4) Where regulations are for the time being in force under this section prescribing a description of non-domestic hereditament in relation to a person designated in the regulations (“the previously designated person”), amending regulations altering the designated person in relation to whom that description of hereditament is prescribed may have effect from a date earlier than that on which the amending regulations are made.
- (4A) Where, by virtue of subsection (4) above, the designated person in relation to any description of non-domestic hereditament is changed from a date earlier than the making of the regulations,—
  - (a) any necessary alteration shall be made with effect from that date to a central non-domestic rating list on which any hereditament concerned is shown; and
  - (b) an order making the provision referred to in paragraph 3(2) of Schedule 6 below and specifying a description of hereditament by reference to the previously designated person shall be treated, with effect from that date, as referring to the person designated by the amending regulations.]
- (5) A central non-domestic rating list must also contain such information about hereditaments shown in it as may be prescribed by the Secretary of State by regulations.

#### Textual Amendments

- F157** Words substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 29\(2\)](#)
- F158** Word substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 29\(3\)](#)
- F159** S. 53(4)(4A) substituted for s. 53(4) by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 29\(4\)](#)



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## 54 Central rating: liability.

- (1) A person (the ratepayer) shall be subject to a non-domestic rate in respect of a chargeable financial year if for any day in the year his name is shown in a central non-domestic rating list in force for the year.
- (2) In such a case the ratepayer shall be liable to pay an amount calculated by—
  - (a) finding the chargeable amount for each chargeable day, and
  - (b) aggregating the amounts found under paragraph (a) above.
- (3) A chargeable day is one which falls within the financial year and for which the ratepayer's name is shown in the list.
- (4) The chargeable amount for a chargeable day shall be calculated in accordance with the formula—

$$\frac{A \times B}{C}$$

- (5) A is the rateable value shown for the day in the list against the ratepayer's name.
- (6) B is the non-domestic rating multiplier for the financial year.
- (7) C is the number of days in the financial year.
- (8) The amount the ratepayer is liable to pay under this section shall be paid to the Secretary of State.
- (9) The liability to pay any such amount shall be discharged by making a payment or payments in accordance with regulations under Schedule 9 below.

### Modifications etc. (not altering text)

- C52** S. 54 modified by [S.I. 1990/608, regs. 4\(2\)\(7\)](#), 7  
S. 54 modified (W.) (31.12.1999) by [S.I. 1999/3454, reg. 8\(1\)](#)
- C53** S. 54(4)-(7) excluded (E.) (17.12.2009) by [The Non-Domestic Rating \(Chargeable Amounts\) \(England\) Regulations 2009 \(S.I. 2009/3343\)](#), reg. 1(1), **Sch. 2 para. 4**
- C54** S. 54(4)-(7) excluded (E.) (17.12.2009) by [The Non-Domestic Rating \(Chargeable Amounts\) \(England\) Regulations 2009 \(S.I. 2009/3343\)](#), reg. 1(1), **Sch. 2 para. 2**
- C55** S. 54(4)-(7) excluded (E.) (17.12.2009) by [The Non-Domestic Rating \(Chargeable Amounts\) \(England\) Regulations 2009 \(S.I. 2009/3343\)](#), reg. 1(1), **Sch. 2 para. 3**
- C56** S. 54(4)-(7) excluded (E.) (17.12.2009) by [The Non-Domestic Rating \(Chargeable Amounts\) \(England\) Regulations 2009 \(S.I. 2009/3343\)](#), reg. 1(1), **Sch. 2 para. 5**
- C57** S. 54(4) excluded (E.) (22.12.2016) by [The Non-Domestic Rating \(Chargeable Amounts\) \(England\) Regulations 2016 \(S.I. 2016/1265\)](#), regs. 2(2), **12(1)**

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### General

#### [<sup>F160</sup> 54A Postponement of compilation of Welsh lists for 2015 onwards

- (1) The Welsh Ministers may by order provide that the lists to which this section applies must be compiled on a date specified in the order (“the specified date”) rather than on 1 April 2015.
- (2) The lists to which this section applies are—
  - (a) each local non-domestic rating list that would otherwise have to be compiled on 1 April 2015 for a billing authority in Wales, and
  - (b) the central non-domestic rating list that would otherwise have to be compiled for Wales on that date.
- (3) The specified date must be 1 April in 2016, 2017, 2018, 2019 or 2020; and the same date must be specified for each list to which this section applies.
- (4) If an order has effect under this section, section 41 (local rating lists) applies in relation to billing authorities in Wales as if subsection (2)—
  - (a) did not require a list to be compiled on 1 April 2015 and on 1 April in every fifth year afterwards, but
  - (b) instead required a list to be compiled on the specified date and on 1 April in every fifth year afterwards.
- (5) If an order has effect under this section, section 52 (central rating lists) applies in relation to Wales as if subsection (2)—
  - (a) did not require a list to be compiled on 1 April 2015 and on 1 April in every fifth year afterwards, but
  - (b) instead required a list to be compiled on the specified date and on 1 April in every fifth year afterwards.]

#### Textual Amendments

**F160** S. 54A inserted (25.6.2013) by [Growth and Infrastructure Act 2013 \(c. 27\)](#), **ss. 30(1), 35(3)**

#### 55 Alteration of lists.

- (1) The Secretary of State may make regulations providing that where a copy of a list has been sent under section 41(5) or 52(5) above and the valuation officer alters the list before it comes into force—
  - (a) the officer must inform the [<sup>F161</sup>billing authority] or Secretary of State (as the case may be), and
  - (b) the authority or Secretary of State (as the case may be) must alter the deposited copy accordingly.
- (2) The Secretary of State may make regulations about the alteration by valuation officers of lists which have been compiled under this Part, whether or not they are still in force; and subsections (3) to (7) below shall apply for the purposes of this subsection.
- (3) The regulations may include provision that where a valuation officer intends to alter a list with a view to its being accurately maintained, he shall not alter it unless prescribed conditions (as to notice or otherwise) are fulfilled.

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- (4) The regulations may include provision—
- (a) as to who (other than a valuation officer) may make a proposal for the alteration of a list with a view to its being accurately maintained,
  - (b) as to the [<sup>F162</sup>manner and] circumstances in which a proposal may be made [<sup>F163</sup>and the information to be included in a proposal],
  - (c) as to the period within which a proposal must be made,
  - (d) as to the procedure for [<sup>F164</sup>and subsequent to the making of] a proposal, and
  - [<sup>F165</sup>(dd) as to the circumstances within which and the conditions upon which a proposal may be withdrawn]
  - (e) requiring the valuation officer to inform other prescribed persons of the proposal in a prescribed manner.
- [<sup>F166</sup>(4A) In relation to an English list or a Welsh list, the provision that may be included in the regulations by virtue of subsection (4) includes—
- (a) provision about the steps that must be taken before a person may make a proposal for an alteration of the list (which may include steps designed to ensure the person checks the accuracy and completeness of any information on which any decision by the valuation officer has been based and gives the valuation officer an opportunity to consider the results of those checks and alter the list);
  - (b) provision restricting the circumstances in which any of those steps may be taken and provision about the timing of any step;
  - (c) provision for valuation officers to impose financial penalties on persons who, in, or in connection with, proposals for the alteration of the list, knowingly, recklessly or carelessly provide information which is false in a material particular.
- (4B) If provision is made by virtue of subsection (4A)(c)—
- (a) the maximum amount of any penalty that may be specified in, or determined in accordance with, the regulations is £500;
  - (b) the regulations must require any sum received by a valuation officer by way of penalty to be paid into the appropriate fund;
  - (c) the regulations may include provision for any penalty to be recovered by the valuation officer concerned as a civil debt due to the officer;
  - (d) the regulations must include provision enabling a person on whom a financial penalty is imposed to appeal against the imposition of the penalty or its amount to the valuation tribunal.]
- (5) The regulations may include provision that, where there is a disagreement [<sup>F167</sup>between a valuation officer and another person making a proposal for the alteration of a list—
- (a) about the validity of the proposal; or
  - (b) about the accuracy of the list],
- [<sup>F168</sup>an appeal may be made to a [<sup>F169</sup>valuation tribunal]....
- [<sup>F170</sup>(5A) In relation to a proposal made by a person to alter an English list or a Welsh list, the provision that may be included in regulations by virtue of subsection (5) includes provision—
- (a) about the grounds on which an appeal may be made;
  - (b) about the matters which are not to be taken into account by the valuation tribunal as part of an appeal;

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- (c) about the circumstances in which new evidence may be admitted on an appeal, and about the conduct of an appeal in relation to such evidence;
- (d) about the payment of fees by ratepayers in relation to appeals, the payment of those fees into the appropriate fund and the circumstances in which those fees are to be refunded.

This subsection is without prejudice to the powers to make regulations conferred by Part 3 of Schedule 11 (tribunals: procedure, orders, etc.)]

- (6) The regulations may include—
  - (a) provision as to the period for which or day from which an alteration of a list is to have effect (including provision that it is to have retrospective effect);
  - (b) provision requiring the list to be altered so as to indicate the effect (retrospective or otherwise) of the alteration;
  - (c) provision requiring the valuation officer to inform prescribed persons of an alteration within a prescribed period;
  - (d) provision requiring the valuation officer to keep for a prescribed period a record of the state of the list before the alteration was made.
- (7) The regulations may include provision as to financial adjustments to be made as a result of alterations, including—
  - <sup>F171</sup>(a) provision requiring payments or repayments to be made, with or without interest, and]
  - (c) provision as to the recovery (by deduction or otherwise) of sums due.

<sup>F172</sup>(7A) The regulations may include provision that—

- (a) where a valuation officer for a <sup>F173</sup>billing authority] has informed the authority of an alteration of a list a copy of which has been deposited by the authority under section 41(6B) <sup>F174</sup>or 41A(10)] above, the authority must alter the copy accordingly;
- (b) where the central valuation officer has informed the Secretary of State of an alteration of a list a copy of which has been deposited under section 52(6B) above, the Secretary of State must alter the copy accordingly.]

<sup>F175</sup>(7B) For the purposes of subsections (4B)(b) and (5A)(d) “the appropriate fund” means—

- (a) where the provision made by virtue of subsection (4A)(c) or (5) is in relation to a proposal to alter an English list, the Consolidated Fund, and
- (b) where the provision made by virtue of subsection (4A)(c) or (5) is in relation to a proposal to alter a Welsh list, the Welsh Consolidated Fund.]

<sup>F176</sup>(8) In this section—

“English list” means—

- (a) a local non-domestic rating list that has to be compiled for a billing authority in England, or
- (b) the central non-domestic rating list that has to be compiled for England;

“valuation tribunal” means—

- (a) in relation to England, the Valuation Tribunal for England;
- (b) in relation to Wales, a valuation tribunal established under paragraph 1 of Schedule 11;

“Welsh list” means—

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- (a) a local non-domestic rating list that has to be compiled for a billing authority in Wales, or
- (b) the central non-domestic rating list that has to be compiled for Wales.]

#### Textual Amendments

- F161** Words in s. 55(1)(a) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 67(1)** (with s. 118(1)(2)(4))
- F162** Words inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 30(2)(a)**
- F163** Words added by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 30(2)(a)**
- F164** Words substituted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 30(2)(b)**
- F165** S. 55(4)(dd) inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 30(2)(c)**
- F166** S. 55(4A)(4B) inserted (4.7.2016) by Enterprise Act 2016 (c. 12), **ss. 32(2)**, 44(2)(e)
- F167** Words and s. 55(5)(a)(b) substituted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 30(3)**
- F168** Words in s. 55(5) repealed (1.10.2009) by Local Government and Public Involvement in Health Act 2007 (c. 28), s. 245(5), **Sch. 16 para. 3(2)**, **Sch. 18 Pt. 17**; S.I. 2008/3110, art. 6(d)(i)
- F169** Words in s. 55(5) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 67(2)** (with s. 118(1)(2)(4))
- F170** S. 55(5A) inserted (4.7.2016) by Enterprise Act 2016 (c. 12), **ss. 32(3)**, 44(2)(e)
- F171** S. 55(7)(a) substituted (18.6.1992) for paras. (a) and (b) by 1992 c. 14, s. 104, **Sch. 10 Pt. I para. 1** (with s. 118(1)(2)(4)); S.I. 1992/1460, **art. 2**
- F172** S. 55(7A) inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 30(5)**
- F173** Words in s. 55(7A)(a) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 67(3)** (with s. 118(1)(2)(4))
- F174** Words in s. 55(7A)(a) inserted (3.4.1995) by 1994 c. 19, s. 66(6), **Sch. 16 para. 84** (with **ss. 54(5)(7)**, **55(5)**, **Sch. 17 paras. 22(1)**, **23(2)**); S.I. 1995/852, art. 9(1), **Sch. 5** (with arts. 9(2)-(5))
- F175** S. 55(7B) inserted (4.7.2016) by Enterprise Act 2016 (c. 12), **ss. 32(4)**, 44(2)(e)
- F176** S. 55(8) substituted (4.7.2016) by Enterprise Act 2016 (c. 12), **ss. 32(5)**, 44(2)(e)

## 56 Valuation and multipliers.

- (1) Schedule 6 below (which contains provisions about valuation for the purposes of this Part) shall have effect.
- (2) Schedule 7 below (which contains provisions about multipliers for the purposes of this Part) shall have effect.

## [<sup>F177</sup>57 Special provision for 1990-95.

Schedule 7A below (which contains special provision for 1990-95) shall have effect.]

#### Textual Amendments

- F177** S. 57 substituted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 31**

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**[<sup>F178</sup>57A Transitional provision for 2005 onwards: England**

- (1) In relation to any relevant period the Secretary of State must make regulations under this section which apply in relation to England.
- (2) The regulations may contain such provisions as are mentioned in subsection (3) below in relation to any case where—
  - (a) as regards a hereditament or hereditaments the chargeable amount for a chargeable day falls to be determined under section 43, 45 [<sup>F179</sup>, 45A ] or 54 above, and
  - (b) the day falls within a prescribed relevant financial year.
- (3) The provisions are that—
  - (a) the chargeable amount shall be such as is found in accordance with prescribed rules, and
  - (b) sections 43(4) to (6E) and 44 above, sections [<sup>F180</sup>45(4) to (4B), 45A] and 46 above, or section 54(4) to (7) above (as the case may be) shall not apply.
- (4) A chargeable amount found in accordance with rules prescribed under this section, and any calculation (or component of a calculation) used to find that amount, may be the same as or different from what it would be apart from the regulations.
- (5) Rules prescribed under this section may be framed by reference to such factors as the Secretary of State thinks fit.
- (6) Without prejudice to section 143(1) below, regulations under this section relating to a relevant period may contain different provisions for different relevant financial years.
- (7) Without prejudice to section 143(1) below, regulations under this section may contain different provision in relation to locally listed hereditaments whose rateable value exceeds, and those whose rateable value does not exceed, a prescribed figure; and a locally listed hereditament is a hereditament for the time being shown in a local non-domestic rating list.
- (8) Without prejudice to section 143(1) and (2) below, regulations under this section may include provision—
  - (a) imposing duties and conferring powers on valuation officers (whether as regards determinations, certificates or otherwise) in relation to the ascertainment of rateable values;
  - (b) as to appeals relating to things done or not done by such officers.
- (9) Regulations under this section in their application to a particular relevant financial year shall not be effective unless they come into force before 1 January immediately preceding the year; but this is without prejudice to the power to amend or revoke.
- (10) In making regulations under this section the Secretary of State shall have regard to the object of securing (so far as practicable) that the aggregate amount payable to him and all billing authorities by way of non-domestic rates as regards a particular relevant period is, after disregarding any adjustments made to take account of amounts being payable at times other than those at which they would have been payable apart from the regulations, the same as the aggregate amount which would be so payable apart from the regulations.
- (11) For the purposes of subsection (10) above, the Secretary of State may rely on his estimate of the aggregate amounts and adjustments mentioned in that subsection.

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- (12) Once the actual aggregate amounts and adjustments for a particular relevant period are ascertained, the Secretary of State may amend regulations under this section in their application to a financial year which begins after the coming into force of the amending regulations and falls within the same or a later relevant period to reflect the extent to which the actual aggregate amounts and adjustments differ from his estimate of those amounts and adjustments.
- (13) For the purposes of this section—
- (a) a relevant period is a period of five years beginning on 1 April 2005 or on any 1 April after that date on which lists must be compiled;
  - (b) a relevant financial year, as regards regulations relating to a relevant period, is a financial year falling within the period.]

#### Textual Amendments

- F178** S. 57A inserted (25.11.2004 for E.) by [Local Government Act 2003 \(c. 26\)](#), **ss. 65(1)**, 128(3)(a); [S.I. 2004/3132](#), **art. 3(1)(c)** (with **art. 4**)
- F179** Word in s. 57A(2)(a) inserted (19.7.2007 with effect in accordance with s. 3(3) of the amending Act) by [Rating \(Empty Properties\) Act 2007 \(c. 9\)](#), s. 3(2), **Sch. 1 para. 3(1)**
- F180** Words in s. 57A(3)(b) substituted (19.7.2007 with effect in accordance with s. 3(3) of the amending Act) by [Rating \(Empty Properties\) Act 2007 \(c. 9\)](#), s. 3(2), **Sch. 1 para. 3(2)**

## 58 Special provision for 1995 onwards.

- (1) In relation to any relevant period the Secretary of State may make regulations under this section [<sup>F181</sup> which apply in relation to Wales] .
- (2) The regulations may contain such provisions as are mentioned in subsection (3) below as regards any case which falls within a prescribed description and where—
- (a) as regards a hereditament or hereditaments the chargeable amount for a chargeable day falls to be determined under section 43, 45 [<sup>F182</sup>, 45A ] or 54 above, and
  - (b) the day falls within the relevant period concerned.
- (3) The provisions are that—
- (a) the chargeable amount shall be such as is found in accordance with prescribed rules, and
  - (b) sections [<sup>F183</sup>43(4) to (6E)] and 44 above, sections [<sup>F184</sup>45(4) to (4B), 45A] and 46 above, or section 54(4) to (7) above (as the case may be) shall not apply.
- (4) A chargeable amount found in accordance with rules prescribed under this section may be the same as or different from what it would be apart from the regulations.
- (5) Rules prescribed under this section may be framed by reference to such factors as the Secretary of State thinks fit.
- (6) Without prejudice to section 143(1) below, regulations under this section relating to a relevant period may contain different provision for different relevant financial years.
- (7) Without prejudice to section 143(1) below, regulations under this section may contain different provision in relation to locally listed hereditaments whose rateable value exceeds, and those whose rateable value does not exceed, a prescribed figure; and a

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locally listed hereditament is a hereditament for the time being shown in a local non-domestic rating list.

- <sup>F185</sup>[(7A) Without prejudice to section 143(1) and (2) below, regulations under this section may include provision—
- (a) imposing duties and conferring powers on valuation officers (whether as regards determinations, certificates or otherwise) in relation to the ascertainment of rateable values;
  - (b) as to appeals relating to things done or not done by such officers.]
- (8) Regulations under this section in their application to a particular [<sup>F186</sup>relevant financial year] shall not be effective unless they come into force before 1 January immediately preceding [<sup>F186</sup>the year]; but this is without prejudice to the power to amend or revoke.
- (9) In making regulations under this section the Secretary of State shall have regard to the object of securing (so far as practicable) that the aggregate amount payable to him and all [<sup>F187</sup>billing authorities] by way of non-domestic rates as regards a particular financial year [<sup>F188</sup>does not exceed that which] it would in his opinion be likely to be apart from the regulations.
- (10) For the purposes of this section—
- (a) a relevant period is a period of five years beginning on any 1 April (other than 1 April 1990) on which lists must be compiled;
  - (b) a relevant financial year, as regards regulations relating to a relevant period, is a financial year falling within the period.

#### Textual Amendments

- F181** Words in s. 58(1) inserted (25.11.2004 for E.) by [Local Government Act 2003 \(c. 26\), ss. 65\(2\), 128\(3\)\(a\); S.I. 2004/3132, art. 3\(1\)\(c\)](#) (with art. 4)
- F182** Word in s. 58(2)(a) inserted (19.7.2007 with effect in accordance with s. 3(3) of the amending Act) by [Rating \(Empty Properties\) Act 2007 \(c. 9\), s. 3\(2\), Sch. 1 para. 3\(1\)](#)
- F183** Words in s. 58(3)(b) substituted (19.11.1997) by 1997 c. 29, s. 1, [Sch. 1 para. 5](#); S.I. 1997/2752, [art. 2\(1\)](#) (with art. 2(2))
- F184** Words in s. 58(3)(b) substituted (19.7.2007 with effect in accordance with s. 3(3) of the amending Act) by [Rating \(Empty Properties\) Act 2007 \(c. 9\), s. 3\(2\), Sch. 1 para. 3\(2\)](#)
- F185** S. 58(7A) inserted (24.2.1994) by 1994 c. 3, [s. 2\(1\)](#)
- F186** Words in s. 58(8) substituted (24.2.1994) by 1994 c. 3, [s. 2\(2\)](#)
- F187** Words in s. 58(9) substituted (6.3.1992) by 1992 c. 14, s. 117(1), [Sch. 13 para. 68](#) (with s. 118(1)(2)(4))
- F188** Words in s. 58(9) substituted (24.2.1994) by 1994 c. 3, [s. 2\(3\)](#)

#### <sup>F189</sup>59 Contributions in aid.

Where a contribution in aid of non-domestic rating is made in respect of a [<sup>F190</sup>hereditament which is exempt from local non-domestic rating by virtue of paragraph 19A of Schedule 5 below (property occupied for purposes of visiting forces etc.)], the contribution shall be paid to the Secretary of State.]



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#### Textual Amendments

**F189** S. 59 substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 32**

**F190** Words in s. 59 substituted (1.4.2000) by [1997 c. 29, s. 33\(1\)](#), **Sch. 3 para. 24**; [S.I. 1998/2329](#), **art. 3(1)** (with [art. 3\(2\)](#))

### [<sup>F191</sup>59A Local retention of non-domestic rates

Schedule 7B (local retention of non-domestic rates) has effect.]

#### Textual Amendments

**F191** S. 59A inserted (with effect in accordance with s. 1(6) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), **s. 1(2)**

### 60 Pooling.

Schedule 8 below (which provides for the keeping of non-domestic rating accounts, and for sums to be paid to and by the [<sup>F192</sup>Welsh Ministers]) shall have effect.

#### Textual Amendments

**F192** Words in s. 60 substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), **Sch. 3 para. 1**

### 61 Valuation officers.

- (1) The Commissioners of Inland Revenue shall appoint—
  - (a) a valuation officer for each [<sup>F193</sup>billing authority], and
  - (b) the central valuation officer.
- (2) The remuneration of, and any expenses incurred by, valuation officers in carrying out their functions under this Part (including the remuneration and expenses of persons, whether or not in the service of the Crown, employed to assist them) shall be paid out of money provided by Parliament.

#### Textual Amendments

**F193** Words in s. 61(1)(a) substituted (6.3.1992) by [1992 c. 14, s. 117\(1\)](#), **Sch. 13 para.69** (with [s. 118\(1\)\(2\)](#) (4))

#### Modifications etc. (not altering text)

**C58** S. 61 amended (28.11.1994) by [S.I. 1994/2825](#), **reg. 29**

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## 62 Administration.

Schedule 9 below (which contains provisions about administration, including collection and recovery) shall have effect.

### [<sup>F194</sup>62A Recovery by taking control of goods

Where a liability order has been made against a person under regulations under Schedule 9, the billing authority may use the procedure in Schedule 12 to the Tribunals, Courts and Enforcement Act 2007 (taking control of goods) to recover the amount in respect of which the order was made, to the extent that it remains unpaid.]

#### Textual Amendments

**F194** S. 62A inserted (6.4.2014) by [Tribunals, Courts and Enforcement Act 2007 \(c. 15\)](#), s. 148, [Sch. 13 para. 88](#) (with s. 89); S.I. 2014/768, art. 2(1)(b)

## 63 Death.

- (1) The Secretary of State may make such regulations as he sees fit to deal with any case where a person dies and at any time before his death he was (or is alleged to have been) subject to a non-domestic rate.
- (2) Nothing in the following provisions of this section shall prejudice the generality of subsection (1) above.
- (3) The regulations may provide that where before his death a sum has become payable by the deceased but has not been paid his executor or administrator shall be liable to pay the sum and may deduct out of the assets and effects of the deceased any payments made (or to be made).
- (4) The regulations may provide that where before his death a sum in excess of his liability has been paid (whether the excess arises because of his death or otherwise) and has not been repaid or credited his executor or administrator shall be entitled to the sum.
- (5) The regulations may provide for the recovery of any sum which is payable under the regulations and is not paid.
- (6) The regulations may provide that proceedings (whether by way of appeal under regulations under section 55 above or otherwise) may be instituted, continued or withdrawn by the deceased's executor or administrator.

### [<sup>F195</sup>63A Disclosure of Revenue and Customs information

- (1) An officer of the Valuation Office of Her Majesty's Revenue and Customs may disclose Revenue and Customs information to a qualifying person for a qualifying purpose.
- (2) Information disclosed to a qualifying person under this section may be retained and used for any qualifying purpose.
- (3) Each of the following is a "qualifying person"—
  - (a) a billing authority;
  - (b) a major precepting authority;

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- (c) a person authorised to exercise any function of an authority within paragraph (a) or (b) relating to non-domestic rating;
  - (d) a person providing services to an authority within paragraph (a) or (b) relating to non-domestic rating;
  - (e) the Secretary of State;
  - (f) the Welsh Ministers;
  - (g) a prescribed person.
- (4) Each of the following is a “qualifying purpose”—
- (a) enabling or assisting the qualifying person to whom the disclosure is made, or any other qualifying person, to carry out any functions conferred by or under this Part which are not functions of the Secretary of State or the Welsh Ministers;
  - (b) enabling or assisting the Secretary of State or the Welsh Ministers to carry out functions conferred by or under section 53 or 54 (central non-domestic rating), or by or under Schedule 9 so far as relating to central non-domestic rating lists;
  - (c) any other prescribed purpose relating to non-domestic rating.
- (5) In this section—
- “prescribed” means—
- (a) in relation to England, prescribed by regulations made by the Secretary of State, and
  - (b) in relation to Wales, prescribed by regulations made by the Welsh Ministers;
- “Revenue and Customs information” means information held as mentioned in section 18(1) of the Commissioners for Revenue and Customs Act 2005.
- (6) Regulations under this section may only be made with the consent of the Commissioners for Her Majesty's Revenue and Customs.

#### **Textual Amendments**

**F195** Ss. 63A-63C inserted (4.7.2016) by [Enterprise Act 2016 \(c. 12\)](#), **ss. 31(2), 44(2)(d)**

### **63B Restrictions on onward disclosure of Revenue and Customs information**

- (1) Information disclosed under section 63A or this section may not be further disclosed unless that further disclosure is—
- (a) to a qualifying person for a qualifying purpose,
  - (b) for the purposes of the initiation or conduct of any proceedings relating to the enforcement of any obligation imposed by or under this Part of this Act,
  - (c) in pursuance of a court order,
  - (d) with the consent of each person to whom the information relates, or
  - (e) required or permitted under any other enactment.
- (2) Information may not be disclosed under subsection (1)(a) to a qualifying person within section 63A(3)(c), (d), (e), (f) or (g) except with the consent of the Commissioners for Her Majesty's Revenue and Customs (which may be general or specific).

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- (3) Information disclosed to a qualifying person under this section may be retained and used for any qualifying purpose.
- (4) A person commits an offence if the person contravenes subsection (1) or (2) by disclosing information relating to a person whose identity—
- (a) is specified in the disclosure, or
  - (b) can be deduced from it.
- (5) It is a defence for a person charged with an offence under this section of disclosing information to prove that the person reasonably believed—
- (a) that the disclosure was lawful, or
  - (b) that the information had already lawfully been made available to the public.
- (6) A person guilty of an offence under this section is liable—
- (a) on summary conviction, to imprisonment for a term not exceeding 12 months or to a fine, or to both;
  - (b) on conviction on indictment, to imprisonment for a term not exceeding 2 years or to a fine, or to both.
- (7) A prosecution for an offence under this section may be instituted only by or with the consent of the Director of Public Prosecutions.
- (8) In relation to an offence under this section committed before the commencement of section 154(1) of the Criminal Justice Act 2003 (increase in maximum term that may be imposed on summary conviction of offence triable either way) the reference in subsection (6)(a) to 12 months is to be taken as a reference to 6 months.
- (9) This section is without prejudice to the pursuit of any remedy or the taking of any action in relation to a contravention of subsection (1) or (2) (whether or not subsection (4) applies to the contravention).
- (10) In this section—
- “qualifying person” has the same meaning as in section 63A;
  - “qualifying purpose” has the same meaning as in that section.

#### **Textual Amendments**

**F195** Ss. 63A-63C inserted (4.7.2016) by [Enterprise Act 2016 \(c. 12\)](#), **ss. 31(2), 44(2)(d)**

### **63C Freedom of information**

- (1) Revenue and customs information relating to a person which has been disclosed under section 63A or 63B is exempt information by virtue of section 44(1)(a) of the Freedom of Information Act 2000 (prohibition on disclosure) if its further disclosure—
- (a) would specify the identity of the person to whom the information relates, or
  - (b) would enable the identity of such a person to be deduced.
- (2) In this section “revenue and customs information relating to a person” has the same meaning as in section 19(2) of the Commissioners for Revenue and Customs Act 2005.]

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### Textual Amendments

**F195** Ss. 63A-63C inserted (4.7.2016) by [Enterprise Act 2016 \(c. 12\)](#), **ss. 31(2), 44(2)(d)**

### *Interpretation*

#### **64 Hereditaments.**

- (1) A hereditament is anything which, by virtue of the definition of hereditament in section 115(1) of the 1967 Act, would have been a hereditament for the purposes of that Act had this Act not been passed.
  - (2) In addition, a right is a hereditament if it is a right to use any land for the purpose of exhibiting advertisements and—
    - (a) the right is let out or reserved to any person other than the occupier of the land, or
    - (b) where the land is not occupied for any other purpose, the right is let out or reserved to any person other than the owner of the land.
- [<sup>F196</sup>(2A) In addition, a right is a hereditament if—
- (a) it is a right to use any land for the purpose of operating a meter to measure a supply of gas or electricity or such other service as—
    - (i) the Secretary of State in relation to England, or
    - (ii) the National Assembly for Wales in relation to Wales,may by order specify, and
  - (b) the meter is owned by a person other than the consumer of the service.]
- (3) The Secretary of State may make regulations providing that in prescribed cases—
    - (a) anything which would (apart from the regulations) be one hereditament shall be treated as more than one hereditament;
    - (b) anything which would (apart from the regulations) be more than one hereditament shall be treated as one hereditament.
- <sup>F197</sup>[(3A) The Secretary of State may make regulations providing that where on any land there are two or more moorings which—
- (a) are owned by the same person,
  - (b) are not domestic property, and
  - (c) are separately occupied, or available for separate occupation, by persons other than that person,
- a valuation officer may determine that, for the purposes of the compilation or alteration of a local non-domestic rating list, all or any of the moorings, or all or any of them together with any adjacent moorings or land owned and occupied by that person, shall be treated as one hereditament.
- (3B) Regulations under subsection (3A) above may provide that—
    - (a) where a valuation officer makes a determination as mentioned in that subsection, he shall, if prescribed conditions are fulfilled, supply prescribed persons with prescribed information;
    - (b) while such a determination is in force—

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- (i) the person who on any day is the owner of the moorings (or the moorings and land) which constitute the hereditament shall be treated for the purposes of sections 43, 44A and 45 above as being in occupation of all of the hereditament on that day; and
  - (ii) no other person shall be treated for those purposes as being in occupation of all or any part of the hereditament on that day.]
- (4) A hereditament is a relevant hereditament if it consists of property of any of the following descriptions—
- (a) lands;
  - (b) coal mines;
  - (c) mines of any other description, other than a mine of which the royalty or dues are for the time being wholly reserved in kind;
  - <sup>F198</sup>(d) .....
  - (e) any right which is a hereditament by virtue of subsection (2) [<sup>F199</sup>or (2A)] above.
- <sup>F200</sup>(5) .....
- <sup>F200</sup>(6) .....
- <sup>F200</sup>(7) .....
- <sup>F200</sup>(7A) .....
- <sup>F200</sup>(7B) .....
- <sup>F200</sup>(7C) .....
- <sup>F200</sup>(7D) .....
- (8) A hereditament is non-domestic if either—
- (a) it consists entirely of property which is not domestic, or
  - (b) it is a composite hereditament.
- (9) A hereditament is composite if part only of it consists of domestic property.
- (10) A hereditament shall be treated as wholly or mainly used for charitable purposes at any time if at the time it is wholly or mainly used for the sale of goods donated to a charity and the proceeds of sale of the goods (after any deduction of expenses) are applied for the purposes of a charity.
- (11) In subsection (2) above “land” includes a wall or other part of a building and a sign, hoarding, frame, post or other structure erected or to be erected on land.
- <sup>F201</sup>(11A) The Secretary of State in relation to England, and the National Assembly in relation to Wales, may by regulations make provision as to what is to be regarded as being a meter for the purposes of subsection (2A) above.
- (11B) In subsection (2A) above “land” includes a wall or other part of a building.]
- <sup>F202</sup>[(12) In subsections (3A) and (3B) above “owner”, in relation to a mooring, means the person who (if the mooring is let) is entitled to receive rent, whether on his own account or as agent or trustee for any other person, or (if the mooring is not let) would be so entitled if the mooring were let, and “owned” shall be construed accordingly.]

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#### Textual Amendments

- F196** S. 64(2A) inserted (27.11.2003 for W., 1.4.2005 for E.) by [Local Government Act 2003 \(c. 26\)](#), [ss. 66\(1\)](#), [128\(6\)](#); [S.I. 2003/3034](#), [art. 2](#), [Sch. 1 Pt. I](#); [S.I. 2004/3132](#), [art. 3\(2\)\(b\)](#)
- F197** S. 64(3A)(3B) inserted (7.3.1992) by [1992 c. 14](#), [s. 104](#), [Sch. 10 para. 2\(1\)](#) (with [s. 118\(1\)\(2\)\(4\)](#)); [S.I. 1992/473](#), [art. 2](#)
- F198** S. 64(4)(d) repealed (1.4.2000) by [1997 c. 29](#), [s. 2\(2\)](#), [33\(2\)](#), [Sch. 4](#); [S.I. 1998/2329](#), [art. 3\(1\)](#) (with [art. 3\(2\)](#))
- F199** Words in [s. 64\(4\)\(e\)](#) inserted (27.11.2003 for W., 1.4.2005 for E.) by [Local Government Act 2003 \(c. 26\)](#), [ss. 66\(2\)](#), [128\(6\)](#); [S.I. 2003/3034](#), [art. 2](#), [Sch. 1 Pt. I](#); [S.I. 2004/3132](#), [art. 3\(2\)\(b\)](#)
- F200** S. 64(5)-(7D) repealed (1.4.2000) by [1997 c. 29](#), [s. 33\(1\)\(2\)](#), [Sch. 3 para. 25](#), [Sch. 4](#); [S.I. 1998/2329](#), [art. 3\(1\)](#) (with [art. 3\(2\)](#)) and [s. 64\(7\)\(da\)\(db\)](#) expressed to be repealed (1.4.2002) by [2001 c. 16](#), [s. 128](#), [137 Sch. 6 Pt. 3 para. 72](#), [Sch. 7 Pt. 5\(1\)](#); [S.I. 2002/344](#), [art. 3\(k\)](#) (with transitional provisions in [art. 4](#))
- F201** S. 64(11A)(11B) inserted (27.11.2003 for W., 1.4.2005 for E.) by [Local Government Act 2003 \(c. 26\)](#), [ss. 66\(3\)](#), [128\(6\)](#); [S.I. 2003/3034](#), [art. 2](#), [Sch. 1 Pt. I](#); [S.I. 2004/3132](#), [art. 3\(2\)\(b\)](#)
- F202** S. 64(12) inserted (7.3.1992) by [1992 c. 14](#), [s. 104](#), [Sch. 10 para. 2\(2\)](#) (with [s. 118\(1\)\(2\)\(4\)](#)); [S.I. 1992/473](#), [art. 2](#)

#### Modifications etc. (not altering text)

- C59** S. 64 applied (29.4.1996) by [1996 c. 12](#), [S. 2\(3\)](#)
- C60** S. 64(10) excluded by [S.I. 1990/2329](#), [reg. 3\(3\)](#)

## 65 Owners and occupiers.

- (1) The owner of a hereditament or land is the person entitled to possession of it.
- (2) Whether a hereditament or land is occupied, and who is the occupier, shall be determined by reference to the rules which would have applied for the purposes of the 1967 Act had this Act not been passed (ignoring any express statutory rules such as those in sections 24 and 46A of that Act).
- (3) Subsections (1) and (2) above shall have effect subject to [<sup>F203</sup>the following provisions of this section].
- (4) Regulations under section 64(3) above may include rules for ascertaining—
  - (a) whether the different hereditaments or the one hereditament (as the case may be) shall be treated as occupied or unoccupied;
  - (b) who shall be treated as the owner or occupier of the different hereditaments or the one hereditament (as the case may be).
- (5) A hereditament which is not in use shall be treated as unoccupied if (apart from this subsection) it would be treated as occupied by reason only of there being kept in or on the hereditament plant, machinery or equipment—
  - (a) which was used in or on the hereditament when it was last in use, or
  - (b) which is intended for use in or on the hereditament.
- (6) A hereditament shall be treated as unoccupied if (apart from this subsection) it would be treated as occupied by reason only of—
  - (a) the use of it for the holding of public meetings in furtherance of a person's candidature at a parliamentary or local government election, or
  - (b) if it is a house, the use of a room in it by a returning officer for the purpose of taking the poll in a parliamentary or local government election.



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- (7) In subsection (6) above “returning officer” shall be construed in accordance with section 24 or 35 of the <sup>M3</sup>Representation of the People Act 1983 (as the case may be).
- (8) A right which is a hereditament by virtue of section 64(2) above shall be treated as occupied by the person for the time being entitled to the right.
- [<sup>F204</sup>(8A) In a case where—
- (a) land consisting of a hereditament is used (permanently or temporarily) for the exhibition of advertisements or for the erection of a structure used for the exhibition of advertisements,
  - (b) section 64(2) above does not apply, and
  - (c) apart from this subsection, the hereditament is not occupied,
- the hereditament shall be treated as occupied by the person permitting it to be so used or, if that person cannot be ascertained, its owner.]
- <sup>F205</sup>(9) . . . . .

#### Textual Amendments

- F203** Words in s. 65(3) substituted (1.4.1997) by 1997 c. 29, s. 2(3)(a); S.I. 1997/1097, art. 2(a)
- F204** S. 65(8A) inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, Sch. 5 para. 34
- F205** S. 65(9) repealed (1.4.2000) by 1997 c. 29, s. 33(2), Sch. 4; S.I. 1998/2329, art. 3(1) (with art. 3(2))

#### Modifications etc. (not altering text)

- C61** S. 65 applied (29.4.1996) by 1996 c. 12, s. 2(3)
- C62** S. 65(6) modified (W.) (31.7.1997) by 1997 c. 61, s. 3, Sch. 3 para. 4(2)  
S. 65(6) modified (W.) (11.3.1999) by S.I. 1999/450, art. 158  
S. 65(6) modified (11.3.1999) by S.I. 1999/787, art. 95, 1  
S. 65(6) applied (with modifications) (28.4.1999) by S.I. 1999/1214, reg. 3(3)  
S. 65(6) modified (20.11.2002 with effect as mentioned in art. 1 of the amending S.I.) by S.I. 2002/2779, arts. 1, 90
- C63** S. 65(6) modified (1.3.2003) by The National Assembly for Wales (Representation of the People) Order 2003 (S.I. 2003/284), arts. 1(1), 146
- C64** S. 65(6) applied (with modifications) (23.3.2004) by The European Parliamentary Elections Regulations 2004 (S.I. 2004/293), regs. 1(2), 125 (with regs. 3-5)
- C65** S. 65(6) modified (23.7.2004) by The Regional Assembly and Local Government Referendums Order 2004 (S.I. 2004/1962), arts. 1(1), 13
- C66** S. 65(6) modified (1.2.2007) by The National Assembly for Wales (Representation of the People) Order 2007 (S.I. 2007/236), arts. 1(1), 147
- C67** S. 65(6) modified (15.3.2007 for specified purposes) by The Scottish Parliament (Elections etc.) Order 2007 (S.I. 2007/937), arts. 1, 92
- C68** S. 65(6) modified (E.) (28.7.2007) by The Local Authorities (Conduct of Referendums) (England) Regulations 2007 (S.I. 2007/2089), regs. 1(2), 20
- C69** S. 65(6) modified (W.) (23.7.2008) by The Local Authorities (Conduct of Referendums) (Wales) Regulations 2008 (S.I. 2008/1848), regs. 1(2), 16
- C70** S. 65(6) modified (16.12.2010) by The National Assembly for Wales Referendum (Assembly Act Provisions) (Referendum Question, Date of Referendum Etc.) Order 2010 (S.I. 2010/2837), arts. 1(2), 24
- C71** S. 65(6) modified (16.2.2011) by Parliamentary Voting System and Constituencies Act 2011 (c. 1), s. 19(1), Sch. 1 para. 19(1)



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- C72** S. 65(6) modified (9.2.2012) by [The Local Authorities \(Conduct of Referendums\)\(England\) Regulations 2012 \(S.I. 2012/323\)](#), regs. 1, **20**
- C73** S. 65(6) modified (18.2.2012) by [The Local Authorities \(Conduct of Referendums\) \(Council Tax Increases\) \(England\) Regulations 2012 \(S.I. 2012/444\)](#), regs. 1, **25** (with reg. 27)
- C74** S. 65(6) modified (3.8.2012) by [The Neighbourhood Planning \(Referendums\) Regulations 2012 \(S.I. 2012/2031\)](#), regs. 1, **15**
- C75** S. 65(6) applied (26.2.2016) by [The European Union Referendum \(Conduct\) Regulations 2016 \(S.I. 2016/219\)](#), reg. 1, **Sch. 2 para. 7**

#### Marginal Citations

**M3** 1983 c. 2.

### [<sup>F206</sup>65A Crown property.

- (1) This Part applies to the Crown as it applies to other persons.
- (2) Accordingly, liability to a non-domestic rate in respect of a hereditament is not affected by the fact that—
  - (a) the hereditament is occupied by the Crown or by a person acting on behalf of the Crown or is used for Crown purposes, or
  - (b) the Crown or a person acting on behalf of the Crown is the owner of the hereditament.
- (3) If (apart from this subsection) any property would consist of two or more Crown hereditaments, the property is to be treated for the purposes of this Part as if it were a single hereditament occupied by such one of the occupiers as appears to the billing authority to occupy the largest part of the property.
- (4) In this section, “Crown hereditament” means a hereditament which—
  - (a) is occupied by a Minister of the Crown or Government department or by any officer or body exercising functions on behalf of the Crown, but
  - (b) is not provided or maintained by a local authority [<sup>F207</sup> or by a [<sup>F208</sup> police and crime commissioner]].
- (5) In this section—
  - (a) references to this Part include any subordinate legislation (within the meaning of the <sup>M4</sup>Interpretation Act 1978) made under it, and
  - (b) “local authority” has the same meaning as in the <sup>M5</sup>Local Government Act 1972, and includes the Common Council of the City of London.
- (6) The Secretary of State may by order amend subsection (4)(b) above so as to alter the persons for the time being referred to there.
- (7) Subsection (3) above does not affect the power conferred by section 64(3) above]

#### Textual Amendments

- F206** S. 65A inserted (1.4.2000) by [1997 c. 29, s. 3](#); [S.I. 1998/2329, art. 3\(1\)](#) (with art. 3(2))
- F207** Words in s. 65A(4)(b) substituted (1.4.2002) by [2001 c. 16, s. 128, Sch. 6 Pt. 3 para. 73](#); [S.I. 2002/344, art. 3\(k\)](#) (with transitional provisions in art. 4)
- F208** Words in s. 65A(4)(b) substituted (22.11.2012) by [Police Reform and Social Responsibility Act 2011 \(c. 13\), s. 157\(1\), Sch. 16 para. 181](#); [S.I. 2012/2892, art. 2\(i\)](#)

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### Marginal Citations

M4 1978 c. 30.

M5 1972 c. 70.

## 66 Domestic property.

(1) [<sup>F209</sup>Subject to subsections (2), (2B) [<sup>F210</sup>, (2BB)] and 2E below], property is domestic if—

- (a) it is used wholly for the purposes of living accommodation,
- (b) it is a yard, garden, outhouse or other appurtenance belonging to or enjoyed with property falling within paragraph (a) above,
- (c) it is a private garage [<sup>F211</sup>which either has a floor area of 25 square metres or less or is] used wholly or mainly for the accommodation of a private motor vehicle, or
- (d) it is private storage premises used wholly or mainly for the storage of articles of domestic use.

[<sup>F212</sup>(1A) Property in England is also domestic if—

- (a) it is used wholly or mainly for the activity mentioned in subsection (1B), and
- (b) it is situated in or on property which is—
  - (i) used wholly for the purposes of living accommodation, or
  - (ii) a yard, garden, outhouse or other appurtenance belonging to or enjoyed with property used wholly for the purposes of living accommodation.

(1B) That activity is the generation of electricity or the production of heat by a source of energy or a technology mentioned in section 26(2) of the Climate Change and Sustainable Energy Act 2006, where—

- (a) the majority of the electricity or heat is generated or produced for use by such persons as may be in the living accommodation, or
- (b) the plant or equipment used to generate the electricity or produce the heat has a capacity not exceeding 10 kilowatts or 45 kilowatts thermal, as the case may be.]

[<sup>F213</sup>(2) Property is not domestic property if it is wholly or mainly used in the course of a business for the provision of short-stay accommodation, that is to say accommodation—

- (a) which is provided for short periods to individuals whose sole or main residence is elsewhere, and
- (b) which is not self-contained self-catering accommodation provided commercially.

[ Subsection (2) above does not apply if—

- <sup>F214</sup>(2A)
- (a) it is intended that within the year beginning with the end of the day in relation to which the question is being considered, short-stay accommodation will not be provided within the hereditament for more than six persons simultaneously; and
  - (b) the person intending to provide such accommodation intends to have his sole or main residence within that hereditament throughout any period when such accommodation is to be provided, and that any use of living accommodation within the hereditament which would, apart from this subsection, cause any

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part of it to be treated as non-domestic, will be subsidiary to the use of the hereditament for, or in connection with, his sole or main residence.]

[ Subsection (2B) applies only in so far as this Part applies in relation to England.]

<sup>F215</sup>(2AA)

(2B) A building or self-contained part of a building is not domestic property if—

- (a) the relevant person intends that, in the year beginning with the end of the day in relation to which the question is being considered, the whole of the building or self-contained part will be available for letting commercially, as self-catering accommodation, for short periods totalling 140 days or more, and
- (b) on that day his interest in the building or part is such as to enable him to let it for such periods.

[ Subsection (2BB) applies only in so far as this Part applies in relation to Wales.]

<sup>F216</sup>(2BA)

(2BB) A building or self-contained part of a building is not domestic property if each of the following paragraphs apply in relation to it—

- (a) the relevant person intends that, in the year beginning with the end of the day in relation to which the question is being considered, the whole of the building or self-contained part will be available for letting commercially, as self-catering accommodation, for short periods totalling 140 days or more;
- (b) on that day the relevant person's interest in the building or part is such as to enable the person to let it for such periods;
- (c) the whole of the building or self-contained part of the building was available for letting commercially, as self-catering accommodation, for short periods totalling 140 days or more in the year prior to the year beginning with end of the day in relation to which the question referred to in paragraph (a) is being considered;

[<sup>F217</sup>(d) the short periods for which it was so let—

- (i) amounted in total to at least 70 days; or
- (ii) taken together with the short periods for which one or more other buildings or self-contained parts of a building so let, amounted to an average of at least 70 days for each building or self-contained part of a building included within the calculation; where each building or self-contained part of the building included in the calculation—
  - (aa) is not included in another calculation under this subparagraph for the year in relation to which the question is being considered,
  - (bb) is situated at the same location or in very close proximity to all of the other buildings or self-contained parts of a building included in the calculation, and
  - (cc) is so let as part of the same business or connected businesses.]]

[ For the purposes of [<sup>F219</sup>subsection (2B)][<sup>F219</sup>subsections (2B) and (2BB)] the relevant <sup>F218</sup>(2BC) person is—

- (a) where the building or self-contained part is not subject as a whole to a relevant leasehold interest, the person having the freehold interest in the whole of the building or self-contained part; and

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- (b) in any other case, any person having a relevant leasehold interest in the building or self-contained part which is not subject (as a whole) to a single relevant leasehold interest inferior to that interest.]

<sup>F220</sup>(2C) . . . . .

- (2D) Subsection (2B) [<sup>F221</sup>and subsection (2BB) above do] not apply where the building or self-contained part is used as the sole or main residence of any person <sup>F222</sup>. . . ]

[<sup>F223</sup>(2E) Property is not domestic property if it is [<sup>F224</sup>overnight accommodation which is the subject of a timeshare contract within the meaning of the Timeshare, Holiday Products, Resale and Exchange Contracts Regulations 2010.]]

[<sup>F225</sup>(3) Subsection (1) above does not apply in the case of a pitch occupied by a caravan, but if in such a case the caravan is the sole or main residence of an individual, the pitch and the caravan, together with any garden, yard, outhouse or other appurtenance belonging to or enjoyed with them, are domestic property]

[<sup>F226</sup>(4) Subsection (1) above does not apply in the case of a mooring occupied by a boat, but if in such a case the boat is the sole or main residence of an individual, the mooring and the boat, together with any garden, yard, outhouse or other appurtenance belonging to or enjoyed with them, are domestic property.

(4A) Subsection (3) or (4) above does not have effect in the case of a pitch occupied by a caravan, or a mooring occupied by a boat, which is an appurtenance enjoyed with other property to which subsection (1)(a) above applies]

(5) Property not in use is domestic if it appears that when next in use it will be domestic.

<sup>F227</sup>(6) . . . . .

(7) Whether anything is a caravan shall be construed in accordance with Part I of the <sup>M6</sup>Caravan Sites and Control of Development Act 1960.

<sup>F227</sup>(8) . . . . .

[<sup>F228</sup>(8A) In this section—

“business” includes—

(a) any activity carried on by a body of persons, whether corporate or unincorporate, and

(b) any activity carried on by a charity;

“commercially” means on a commercial basis, and with a view to the realisation of profits; and

“relevant leasehold interest” means an interest under a lease or underlease which was granted for a term of 6 months or more and conferred the right to exclusive possession throughout the term.]

(9) The Secretary of State may by order amend, or substitute another definition for, any definition of domestic property for the time being effective for the purposes of this Part.

#### Textual Amendments

**F209** Words in s. 66(1) (which were inserted by S.I. 1990/162, art. 3(4)) substituted (1.4.1993) by S.I. 1993/542, art. 2(a)

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- F210** Words in s. 66(1) inserted (W.) (1.4.2010) by [The Non-Domestic Rating \(Definition of Domestic Property\) \(Wales\) Order 2010 \(S.I. 2010/682\)](#), arts. 1, **2(2)**
- F211** Words inserted by [S.I. 1990/162](#), **art. 3(2)(b)**
- F212** S. 66(1A)(1B) inserted (1.4.2013) by [The Non-Domestic Rating and Council Tax \(Definition of Domestic Property and Dwelling\) \(England\) Order 2013 \(S.I. 2013/468\)](#), arts. 1(1), **2**
- F213** S. 66 subsections(2)–(2D) substituted for subsection (2) by [S.I. 1990/162](#) art. 3(3)
- F214** S. 66(2A) substituted (1. 4. 1991) by [S.I. 1991/474](#), **art. 3(1)**
- F215** S. 66(2AA) inserted (W.) (1.4.2010) by [The Non-Domestic Rating \(Definition of Domestic Property\) \(Wales\) Order 2010 \(S.I. 2010/682\)](#), arts. 1, **2(3)**
- F216** S. 66(2BA)(2BB) inserted (W.) (1.4.2010) by [The Non-Domestic Rating \(Definition of Domestic Property\) \(Wales\) Order 2010 \(S.I. 2010/682\)](#), arts. 1, **2(4)**
- F217** S. 66(2BB)(d) substituted (W.) (1.4.2016) by [The Non-Domestic Rating \(Definition of Domestic Property\) \(Wales\) Order 2016 \(S.I. 2016/31\)](#), arts. 1, **2(2)**
- F218** S. 66(2BC) inserted (with effect in accordance with s. 6(4) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), **s. 6(2)**
- F219** Words in s. 66(2BC) substituted (W.) (1.4.2016) by virtue of [The Non-Domestic Rating \(Definition of Domestic Property\) \(Wales\) Order 2016 \(S.I. 2016/31\)](#), arts. 1, **2(3)**
- F220** S. 66(2C) omitted (W.) (1.4.2016) by virtue of [The Non-Domestic Rating \(Definition of Domestic Property\) \(Wales\) Order 2016 \(S.I. 2016/31\)](#), arts. 1, **2(4)**
- F221** Words in s. 66(2D) substituted (W.) (1.4.2010) by [The Non-Domestic Rating \(Definition of Domestic Property\) \(Wales\) Order 2010 \(S.I. 2010/682\)](#), arts. 1, **2(6)**
- F222** Words in s. 66(2D) repealed (6.3.1992) by 1992 c. 14, s. 117, Sch. 13 para. 70(1), **Sch. 14** (with s. 118(1)(2)(4))
- F223** S. 66(2E) inserted (1.4.1993) by [S.I. 1993/542](#), **art. 2(b)**
- F224** Words in s. 66(2E) substituted (23.2.2011) by [The Timeshare, Holiday Products, Resale and Exchange Contracts Regulations 2010 \(S.I. 2010/2960\)](#), reg. 1(2), **Sch. 6 para. 1(2)** (with reg. 37, Sch. 7)
- F225** S. 66(3) substituted (*retrospective* to 1.4.1990) by 1996 c. 12, **s. 1(2)(4)(5)**
- F226** S. 66(4)(4A) substituted for s. 66(4) (*retrospective* to 1.4.1990) by 1996 c. 12, **s. 1(3)(4)(5)**
- F227** S. 66(6)(8) repealed (*retrospectively*) by [Caravans \(Standard Community Charge and Rating\) Act 1991 \(c. 2\)](#), **s. 1(2)(3)**
- F228** S. 66(8A) inserted by [S.I. 1990/162](#), **art. 3(4)**

#### Modifications etc. (not altering text)

- C76** S. 66 applied (29.4.1996) by 1996 c. 12, **s. 2(3)**

#### Marginal Citations

- M6** 1960 c. 62.

### [<sup>F229</sup>66A Unoccupied hereditaments: change of state of property to be disregarded

- (1) Regulations may provide that, for the purposes of this Part as it applies in relation to an unoccupied hereditament, the state of any property comprising or included in the hereditament shall be deemed not to have changed—
  - (a) since before any event of a prescribed description, or
  - (b) by reason of any act done by or on behalf of a prescribed person.
- (2) The regulations may make provision as to the circumstances in which, and period for which, that is deemed to be the case.
- (3) The regulations may provide for the making of such assumptions or apportionments as may be prescribed in determining whether, or to what extent, the state of any property has changed in comparison with an earlier point in time.

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- (4) The regulations may—
  - (a) provide that an act is to be treated as done on behalf of a prescribed person if it is done by any person connected with that person, and
  - (b) define in what circumstances persons are to be treated for that purpose as connected.
- (5) The regulations may provide that they have effect (with any necessary adaptations) in relation to omissions as well as to acts.
- (6) Regulations under this section may be made—
  - (a) in relation to England, by the Secretary of State;
  - (b) in relation to Wales, by the Welsh Ministers.]

#### Textual Amendments

**F229** S. 66A inserted (19.7.2007) (with effect in accordance with s. 3(3)-(5) of the amending Act) by [Rating \(Empty Properties\) Act 2007 \(c. 9\), s. 3\(2\), Sch. 1 para. 4\(1\)](#)

#### 67 Interpretation: other provisions.

- (1) Unless the context otherwise requires, references to lists are to local and central non-domestic rating lists.
  - (2) Unless the context otherwise requires, references to valuation officers are to valuation officers for <sup>F230</sup>billing authorities] and the central valuation officer.
  - (3) A right or other property is a hereditament on a particular day if (and only if) it is a hereditament immediately before the day ends.
  - (4) A hereditament is relevant, non-domestic, composite, unoccupied or wholly or partly occupied on a particular day if (and only if) it is relevant, non-domestic, composite, unoccupied or wholly or partly occupied (as the case may be) immediately before the day ends.
  - (5) For the purpose of deciding the extent (if any) to which a hereditament consists of domestic property on a particular day, <sup>F231</sup>or is a Crown hereditament on a particular day,] or is exempt from local non-domestic rating on a particular day, the state of affairs existing immediately before the day ends shall be treated as having existed throughout the day.
- <sup>F232</sup>[(5A) In subsection (5) above “Crown hereditament” has the same meaning as in section 65A above.]
- (6) A person is the owner, or in occupation of all or part, of a hereditament on a particular day if (and only if) he is its owner or in such occupation (as the case may be) immediately before the day ends.
  - (7) A relevant provision applies on a particular day if (and only if) it applies immediately before the day ends; and for this purpose relevant provisions are sections 43(6), <sup>F233</sup>45A(2) and (3)] and 47(2) above.
  - (8) For the purpose of deciding what is shown in a list for a particular day the state of the list as it has effect immediately before the day ends shall be treated as having been its

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state throughout the day; and “effect” here includes any effect which is retrospective by virtue of an alteration of the list.

- (9) A hereditament shall be treated as shown in a central non-domestic rating list for a day if on the day it falls within a class of hereditament shown for the day in the list; and for this purpose a hereditament falls within a class on a particular day if (and only if) it falls within the class immediately before the day ends.

[<sup>F234</sup>(9A) In subsection (9) above “class” means a class expressed by reference to whether hereditaments—

- (a) are occupied or owned by a person designated under section 53(1) above, and  
(b) fall within any description prescribed in relation to him under section 53(1).]

- (10) A charity is an institution or other organisation established for charitable purposes only or any persons administering a trust established for charitable purposes only.

[<sup>F235</sup>(10A) The times at which a club is a registered club for the purposes of [<sup>F236</sup>Chapter 9 of Part 13 of the Corporation Tax Act 2010] (community amateur sports clubs)—

- (a) shall, where it is registered with retrospective effect, be taken to have included those within the period beginning with the date with effect from which it is registered and ending with its registration; but  
(b) shall, where its registration is [<sup>F237</sup>cancelled] with retrospective effect, be taken not to have included those within the period beginning with the date with effect from which its registration is [<sup>F237</sup>cancelled] and ending with the [<sup>F238</sup>cancellation] of its registration.]

- (11) The <sup>M7</sup>1967 Act is the General Rate Act 1967.

- (12) Nothing in a private or local Act passed before this Act shall have the effect that a hereditament is exempt as regards non-domestic rating, or prevent a person being subject to a non-domestic rate, or prevent a person being designated or a description of hereditament being prescribed under section 53 above.

- (13) This section and sections 64 to 66 above apply for the purposes of this Part.

#### Textual Amendments

**F230** Words in s. 67(2) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 72** (with s. 118(1)(2) (4))

**F231** Words inserted by **Local Government and Housing Act 1989** (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 35(2)**

**F232** S. 67(5A) inserted (1.4.2000) by 1997 c. 29, s. 33(1), **Sch. 3 para. 26**; S.I. 1998/2329, **art. 3(1)** (with art. 3(2))

**F233** Word in s. 67(7) substituted (19.7.2007 with effect in accordance with s. 3(3) of the amending Act) by **Rating (Empty Properties) Act 2007** (c. 9), s. 3(2), **Sch. 1 para. 5**

**F234** S. 67(9A) inserted by **Local Government and Housing Act 1989** (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 35(3)**

**F235** S. 67(10A) inserted (1.4.2004) by **Local Government Act 2003** (c. 26), **ss. 64(5)**, 128(6); S.I. 2003/2938, art. 7(a) (with art. 8Sch.); S.I. 2003/3034, art. 2, Sch. 1 Pt. II; S.I. 2003/2938, art. 7(a) (with art. 8Sch.); S.I. 2003/3034, art. 2, Sch. 1 Pt. II

**F236** Words in s. 67(10A) substituted (with effect in accordance with s. 1184(1) of the amending Act) by **Corporation Tax Act 2010** (c. 4), s. 1184(1), **Sch. 1 para. 209(a)** (with Sch. 2)

**F237** Word in s. 67(10A) substituted (with effect in accordance with s. 1184(1) of the amending Act) by **Corporation Tax Act 2010** (c. 4), s. 1184(1), **Sch. 1 para. 209(b)** (with Sch. 2)



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**F238** Word in s. 67(10A) substituted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 209(c)** (with Sch. 2)

**Modifications etc. (not altering text)**

**C77** S. 67 applied (29.4.1996) by 1996 c. 12, s. 2(3)

**Marginal Citations**

**M7** 1967 c. 9.

**PART IV**

**PRECEPTS AND LEVIES**

*Precepts*

**F239** **68** .....

**Textual Amendments**

**F239** Ss. 68-73 repealed (6.3.1992) by 1992 c. 14, s. 117(2), **Sch. 14** (with s. 118(1)(2)(4))

**F240** **69** .....

**Textual Amendments**

**F240** Ss. 68-73 repealed (6.3.1992) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4))

**F241** **70** .....

**Textual Amendments**

**F241** Ss. 68-73 repealed (6.3.1992) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4))

**F242** **71** .....

**Textual Amendments**

**F242** Ss. 68-73 repealed (6.3.1992) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4))

**F243** **72** .....



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**Textual Amendments**

**F243** Ss. 68-73 repealed (6.3.1992) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4))

<sup>F244</sup>73 .....

**Textual Amendments**

**F244** Ss. 68-73 repealed (6.3.1992) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4))

**74 Levies.**

- (1) In this section “levying body” means any body which—
    - (a) is established by or under an Act,
    - (b) apart from section 117 below would have in respect of the financial year beginning in 1990 power (conferred by or under an Act passed before, or in the same session as, this Act) to issue a precept to, make a levy on or have its expenses paid by a county council or charging authority, and
    - (c) is not a precepting authority<sup>F245</sup> ...<sup>F246</sup>, [<sup>F247</sup>combined fire and rescue authority in Wales]<sup>F248</sup> or magistrates’ courts committee<sup>F246</sup> or combined fire authority] .
  - (2) Whereas a levying body has (by virtue of section 117 below) no such power under the Act concerned in respect of a chargeable financial year, the Secretary of State may make regulations conferring on each levying body power to issue to the council concerned and in accordance with the regulations a levy (to be so called) in respect of any chargeable financial year.
- <sup>F249</sup>(2A) The reference in subsection (2) above to the council concerned includes a reference to a council to which the functions of the council concerned in relation to the whole or any part of its area have been transferred by or in consequence of an order under section 17 of the Local Government Act 1992<sup>F250</sup> [<sup>F251</sup>... or Part 1 of the Local Government and Public Involvement in Health Act 2007] .]
- (3) The regulations may include provision—
    - (a) as to when levies are to be issued;
    - (b) imposing a maximum limit on levies;
    - (c) as to apportionment where a body issues levies to more than one council;
    - (d) conferring a power to issue levies by way of substitute for others;
    - (e) as to the payment (in instalments or otherwise) of amounts in respect of which levies are issued;
    - (f) conferring a right to interest on anything unpaid.
  - (4) The regulations may include provision—
    - <sup>F252</sup>(a) that a billing authority making calculations in accordance with section [<sup>F253</sup>31A or] 32 of the Local Government Finance Act 1992 (originally or by way of substitute) may anticipate a levy;
    - (b) that a county council making calculations in accordance with section [<sup>F254</sup>42A or] 43 of that Act (originally or by way of substitute) may anticipate a levy;

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- [<sup>F255</sup>(bb) that the Greater London Authority in making calculations in accordance with sections 85 and 86 of the Greater London Authority Act 1999 (originally or by way of substitute) in the case of any constituent body (within the meaning of those sections), except the [<sup>F256</sup>Mayor's Office for Policing and Crime] (for which separate provision is made), may anticipate a levy;]
- (c) as to the treatment as special expenses of amounts so anticipated;
- (d) as to the treatment of any levy actually issued.

- [<sup>F257</sup>(5) The regulations may include—
  - (a) provision equivalent to anything in Chapter III or IV of Part I of the Local Government Finance Act 1992 or regulations made under either Chapter (subject to such modifications as the Secretary of State thinks fit);
  - (b) provision amending or adapting any provision of that Act in consequence of any provision included under subsection (4) above.]

(6) In this section “Act” includes a private or local Act.

- [<sup>F258</sup>(7) For the purposes of this section—
  - (a) a Welsh joint planning board constituted under section 2(1B) of the Town and Country Planning Act 1990; <sup>F259</sup> . . .
  - <sup>F259</sup>(b) . . . . .
 shall be treated as a levying body with respect to which regulations may be made under subsection (2) above.]

- [<sup>F260</sup>(8) For the purposes of this section—
  - (a) a combined authority established under section 103 of the Local Democracy, Economic Development and Construction Act 2009 shall be treated as a levying body with respect to which regulations may be made under subsection (2), and
  - (b) the reference in that subsection to the council concerned shall be treated as a reference to the combined authority's constituent councils.

<sup>F261</sup>(9) . . . . .

- (10) Regulations under this section by virtue of subsection (8) may only make provision in relation to the expenses of a combined authority that are reasonably [<sup>F262</sup>attributable—
  - (a) to] the exercise of its functions relating to transport][<sup>F263</sup>, or
  - (b) subject to subsection (11), to the exercise of any other functions.]

- [<sup>F264</sup>(11) Regulations under this section by virtue of subsection (8) that include provision within subsection (10)(b) may be made only with the consent of—
  - (a) the constituent councils, and
  - (b) in the case of regulations in relation to an existing combined authority, the combined authority.

(12) Subsection (11) is subject to section 106A of the Local Democracy, Economic Development and Construction Act 2009 (which enables regulations to be made without the consent of all the constituent councils in certain circumstances).

(13) Regulations under this section by virtue of subsection (8) may not make provision in relation to expenses of a combined authority that are attributable to the exercise of mayoral functions.

(14) In subsections (8) to (13)—

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- “constituent council” means—
- (a) a county council the whole or any part of whose area is within the area of the combined authority, or
  - (b) a district council whose area is within the area of the combined authority;
- “mayoral functions” has the meaning given by section 107G(7) of the Local Democracy, Economic Development and Construction Act 2009.]

### Textual Amendments

- F245** Words in s. 74(1)(c) omitted (16.1.2012) by virtue of [Police Reform and Social Responsibility Act 2011 \(c. 13\)](#), s. 157(1), **Sch. 16 para. 182(a)**; S.I. 2011/3019, art. 3, Sch. 1
- F246** Words in s. 74(1)(c) substituted (1.4.2005) by virtue of [Courts Act 2003 \(c. 39\)](#), s. 110(1), **Sch. 8 para. 305(a)**; S.I. 2005/910, art. 3(y)
- F247** Words in s. 74(1)(c) substituted (1.10.2004 except in relation to W., 10.11.2004 for W.) by [Fire and Rescue Services Act 2004 \(c. 21\)](#), s. 61, **Sch. 1 para. 68(2)**; S.I. 2004/2304, art. 2; S.I. 2004/2917, art. 2
- F248** Words in s. 74(1)(c) substituted (1.4.2001) by 2000 c. 43, s. 74, Sch. 7 Pt. II paras. 84, **85**; S.I. 2001/919, **art. 2(f)(ii)**
- F249** S. 74(2A) inserted (28.11.1994) by [The Local Government Changes for England \(Finance\) Regulations 1994 \(S.I. 1994/2825\)](#), **reg. 5**
- F250** Words in s. 74(2A) repealed (1.4.2010) by [Local Democracy, Economic Development and Construction Act 2009 \(c. 20\)](#), ss. 146(3), 148(5), **Sch. 7 Pt. 4**; S.I. 2009/3318, art. 4(ii)
- F251** Words in s. 74(2A) substituted (1.11.2007 for E.) by [Local Government and Public Involvement in Health Act 2007 \(c. 28\)](#), s. 245(5), **Sch. 1 para. 16(2)**; S.I. 2007/3136, art. 2(b)
- F252** S. 74(4)(a)(b) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 72(1)** (with s. 118(1)(2)(4))
- F253** Words in s. 74(4)(a) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), **Sch. 7 para. 2(a)**; S.I. 2011/2896, art. 2(i)
- F254** Words in s. 74(4)(b) inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), s. 240(2), **Sch. 7 para. 2(b)**; S.I. 2011/2896, art. 2(i)
- F255** S. 74(bb) inserted (12.1.2000) by 1999 c. 29, s. 105 (with Sch. 12 para. 9(1)); S.I. 1999/3434, **art. 2** (with Sch. 1 para. 1)
- F256** Words in s. 74(4)(bb) substituted (16.1.2012) by [Police Reform and Social Responsibility Act 2011 \(c. 13\)](#), s. 157(1), **Sch. 16 para. 182(b)**; S.I. 2011/3019, art. 3, Sch. 1
- F257** S. 74(5) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 72(2)** (with s. 118(1)(2)(4))
- F258** S. 74(7) added (3.4.1995) by 1994 c. 19, s. 20(4), **Sch. 6 Pt. II para. 21** (with ss. 54(5)(7), 55(5), Sch. 17 paras. 22(1), 23(2)); S.I. 1995/852, art. 4(1), **Sch. 2** (with art. 4(2)-(6))
- F259** S. 74(7)(b) and the word “and” immediately preceding it repealed (1.4.1997) by 1995 c. 25, s. 120(3), **Sch. 24** (with ss. 7(6), 115, 117); S.I. 1996/2560, art. 2, **Sch.**
- F260** S. 74(8)-(10) inserted (17.12.2009) by [Local Democracy, Economic Development and Construction Act 2009 \(c. 20\)](#), s. 148(6), **Sch. 6 para. 75**; S.I. 2009/3318, art. 2(c)
- F261** S. 74(9) omitted (28.1.2016 for specified purposes, 28.3.2016 in so far as not already in force) by virtue of [Cities and Local Government Devolution Act 2016 \(c. 1\)](#), s. 25(2), **Sch. 5 para. 10**
- F262** Words in s. 74(10) substituted (28.1.2016 for specified purposes, 28.3.2016 in so far as not already in force) by [Cities and Local Government Devolution Act 2016 \(c. 1\)](#), **ss. 9(1)(a)**, 25(2)
- F263** S. 74(10)(b) and word inserted (28.1.2016 for specified purposes, 28.3.2016 in so far as not already in force) by [Cities and Local Government Devolution Act 2016 \(c. 1\)](#), **ss. 9(1)(b)**, 25(2)
- F264** S. 74(11)-(14) inserted (28.1.2016 for specified purposes, 28.3.2016 in so far as not already in force) by [Cities and Local Government Devolution Act 2016 \(c. 1\)](#), **ss. 9(2)**, 25(2)

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**Modifications etc. (not altering text)**

- C78** S. 74 extended (1. 12. 1991) by [Water Resources Act 1991 \(c. 57\)](#), **ss. 133**, 225(2) (with [ss. 16\(6\)](#), [179](#), [222\(3\)](#), [224\(1\)](#), [Sch. 22 para. 1](#), [Sch. 23 para. 6](#))
- C79** S. 74 modified (5.7.1994) by [1994 c. 19](#), [ss. 39](#), [66\(2\)\(b\)](#), **Sch. 13 para. 14** (with [ss. 54\(5\)\(7\)](#), [55\(5\)](#), [Sch. 17 paras. 22\(1\)](#), [23\(2\)](#))
- C80** S. 74 restricted (*prosp.*) by [1995 c. 25](#), [ss. 120\(2\)](#), [125\(3\)](#), **Sch. 23 Pt. I para. 15(6)** (with [ss. 7\(6\)](#), [115](#), [117](#))
- C81** S. 74 modified (26.5.2006) by [Transport \(Wales\) Act 2006 \(c. 5\)](#), **ss. 5(10)**, 12; [S.I. 2006/1403](#), [art. 2\(2\)\(e\)](#)
- C82** S. 74 modified (15.1.2014) by [Humber Bridge Act 2013 \(c. vi\)](#), [ss. 1\(1\)](#), **7(3)**
- C83** S. 74(2) amended by [Water Act 1989 \(c. 15, SIF 130\)](#), [ss. 58\(7\)](#), [101\(1\)](#), [141\(6\)](#), [160\(1\)\(2\)\(4\)](#), [163](#), [189\(4\)–\(10\)](#), [190](#), [193\(1\)](#), [Sch. 25 para. 80\(2\)](#), [Sch. 26 paras. 3\(1\)\(2\)](#), [17](#), [40\(4\)](#), [57\(6\)](#), **58**
- C84** S. 74(10) modified (1.4.2011) by [The Greater Manchester Combined Authority Order 2011 \(S.I. 2011/908\)](#), [arts. 1](#), **8(5)**

<sup>F265</sup>74A .....

**Textual Amendments**

- F265** S. 74A (which was inserted by [1989 c. 42, s. 139](#), **Sch. 5 para. 54**) repealed (6.3.1992) by [1992 c. 14](#), [s. 117\(2\)](#), **Sch.14** (with [s. 118\(1\)\(2\)\(4\)](#))

**75 Special levies.**

- (1) This section applies as regards any body—
  - (a) which has no power to levy a rate by virtue of regulations under section 118 below, or
  - (b) whose power to levy a rate is modified by regulations under that section.
- (2) The [<sup>F266</sup>appropriate Minister] may make regulations conferring on any such body power to issue in respect of prescribed chargeable financial years and in accordance with the regulations—
  - (a) a special levy (to be so called) to such [<sup>F267</sup>billing authority] as is prescribed as regards the body concerned, or
  - (b) special levies (to be so called) to such [<sup>F268</sup>billing authorities] as are prescribed as regards the body concerned.
- (3) The regulations may include provision as to the body’s expenditure, or the proportion of its expenditure, which may be met from the proceeds of a special levy or special levies.
- (4) The regulations may include provision—
  - (a) as to when special levies are to be issued;
  - (b) imposing a maximum limit on special levies;
  - (c) as to apportionment where a body issues special levies to more than one [<sup>F269</sup>billing authority];
  - (d) conferring a power to issue special levies by way of substitute for others;
  - (e) as to the payment (in instalments or otherwise) of amounts in respect of which special levies are issued;

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- (f) conferring a right to interest on anything unpaid.
- (5) The regulations may include provision requiring a [<sup>F269</sup>billing authority] to treat as special expenses any expenses needed to meet a special levy issued to it.
- (6) The regulations may include provision—
  - [<sup>F270</sup>(a) that a billing authority making calculations in accordance with section [<sup>F271</sup>31A or] 32 of the Local Government Finance Act 1992 (originally or by way of substitute) may anticipate a special levy;]
  - (b) as to the treatment as special expenses of amounts so anticipated;
  - (c) as to the treatment of any special levy actually issued.
- [<sup>F272</sup>(7) The regulations may include—
  - (a) provision equivalent to anything in Chapter III or IV of Part I of the Local Government Finance Act 1992 or regulations made under either Chapter (subject to such modifications as the appropriate Minister thinks fit);
  - (b) provision amending or adapting any provision of that Act in consequence of any provision included under subsection (6) above.]
- [<sup>F273</sup>(7A) Regulations made by the Welsh Ministers may include provision for appeals to be made to the Welsh Ministers from special levies issued to meet expenses incurred in the exercise of functions relating to land drainage.]
- [<sup>F274</sup>(8) In this section “the appropriate Minister” has the same meaning as in section 118 below.]

#### Textual Amendments

- F266** Words substituted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 55(2)**
- F267** Words in s. 75(2)(a) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 73(1)(a)** (with s. 118(1)(2)(4))
- F268** Words in s. 75(2)(b) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 73(1)(b)** (with s. 118(1)(2)(4))
- F269** Words in s. 75(4)(c)(5) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 73(2)** (with s. 118(1)(2)(4))
- F270** S. 75(6)(a) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 73(3)** (with s. 118(1)(2)(4))
- F271** Words in s. 75(6)(a) inserted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 7 para. 3**; S.I. 2011/2896, art. 2(i)
- F272** S. 75(7) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 73(4)** (with s. 118(1)(2)(4))
- F273** S. 75(7A) inserted (21.5.2016) by Environment (Wales) Act 2016 (anaw 3), **ss. 84(2)**, 88(2)(e)
- F274** S. 75(8) added by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 55(4)**

<sup>F275</sup>75A .....

#### Textual Amendments

- F275** S. 75A (which was inserted by 1989 c. 42, s. 139, **Sch. 5 para. 56**) repealed (6.3.1992) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4))

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## PART V

### GRANTS

#### Modifications etc. (not altering text)

**C85** Part V amended (28.11.1994) by [S.I. 1994/2825](#), [reg. 34](#)

## [<sup>F276</sup>CHAPTER 1

### GENERAL]

#### Textual Amendments

**F276** Pt. 5 Ch. 1 formed from s. 76 (27.11.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 128(4)(f), [Sch. 7 para. 12](#) (with [Sch. 7 para. 9\(2\)](#)); [S.I. 2003/3034](#), art. 2, [Sch. 1 Pt. I](#)

## 76 Interpretation.

(1) This section applies for the purposes of this Part.

<sup>F277</sup>(2) A receiving authority is any billing authority or major precepting authority.]

(4) A specified body is any body which provides services for local authorities and is specified in regulations made by the Secretary of State under this subsection; but a body is not a specified body as regards a financial year unless the regulations specifying it are in force before the year begins.

(5) Before exercising the power to make regulations under subsection (4) above the Secretary of State shall consult such representatives of local government as appear to him to be appropriate.

(6) Any regulations made under section 2(7) of the <sup>M8</sup>Local Government Act 1974 or section 56(9) of the <sup>M9</sup>Local Government, Planning and Land Act 1980 shall have effect for the purposes of subsection (4) above as if they had been made under it.

[<sup>F278</sup>(7) “The Assembly” means the National Assembly for Wales.]

#### Textual Amendments

**F277** S. 76(2) substituted (6.3.1992) for s. 76(2)(3) by [1992 c. 14](#), s. 104, [Sch. 10 Pt. II para.8](#) (with s. 118(1)(2)(4))

**F278** S. 76(7) inserted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), [Sch. 1 para. 22](#)

#### Modifications etc. (not altering text)

**C86** S. 76 modified (12.1.2000) (*temp*) by [S.I. 1999/3435](#), [art. 2](#)

#### Marginal Citations

**M8** 1974 c. 7.

**M9** 1980 c. 65.

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## Introduction

77 ..... F279

### Textual Amendments

**F279** S. 77 repealed by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), ss. 139, 194(4), Sch. 5 para. 57(1)(2), [Sch. 12 Pt. II](#) Note 4

## [<sup>F280</sup>CHAPTER 2

### REVENUE SUPPORT GRANT: ENGLAND]

### Textual Amendments

**F280** Pt. 5 Ch. 2 formed from ss. 78-84C (27.11.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 128(4)(f), [Sch. 7 para. 13](#) (with [Sch. 7 para. 9\(2\)](#)); S.I. 2003/3034, art. 2, Sch. 1 Pt. I

## [<sup>F281</sup>Introductory

### Textual Amendments

**F281** S. 77A and cross heading inserted (27.11.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 128(4)(f), [Sch. 7 para. 14](#) (with [Sch. 7 para. 9\(2\)](#)); S.I. 2003/3034, art. 2, Sch. 1 Pt. I

## 77A Application of Chapter 2

This Chapter applies only in relation to England.]

### *Revenue support grant*

## 78 Revenue support grant.

[<sup>F282</sup>(1) The Secretary of State may pay a grant (to be called revenue support grant) in accordance with this Chapter for a chargeable financial year—

- (a) to receiving authorities,
- (b) to specified bodies, or
- (c) to both.]

(2) For each chargeable financial year [<sup>F283</sup>for which revenue support grant is to be paid] the Secretary of State shall make a determination under this section.

(3) A determination shall state—

- (a) the amount of the grant for the year,

[<sup>F284</sup>(aa) whether the Secretary of State proposes to pay grant to receiving authorities,]

- (b) [<sup>F285</sup>if so,] what amount of the grant he proposes to pay to receiving authorities,



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- [<sup>F286</sup>(ba) whether the Secretary of State proposes to pay grant to specified bodies,] and
  - (c) [<sup>F287</sup>if so,] what amount of the grant he proposes to pay to each specified body.
- (4) Different amounts may be stated under subsection (3)(c) above in relation to different specified bodies.
- (5) Before making a determination the Secretary of State shall—
- (a) consult such representatives of local government as appear to him to be appropriate, and
  - (b) obtain the Treasury’s consent.

<sup>F288</sup>(6) .....

<sup>F288</sup>(7) .....

**Textual Amendments**

**F282** S. 78(1) substituted (with effect in accordance with s. 2(2) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 2 para. 2\(2\)](#)

**F283** Words in s. 78(2) inserted (with effect in accordance with s. 2(2) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 2 para. 2\(3\)](#)

**F284** S. 78(3)(aa) inserted (with effect in accordance with s. 2(2) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 2 para. 2\(4\)\(a\)](#)

**F285** Words in s. 78(3)(b) inserted (with effect in accordance with s. 2(2) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 2 para. 2\(4\)\(b\)](#)

**F286** S. 78(3)(ba) inserted (with effect in accordance with s. 2(2) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 2 para. 2\(4\)\(c\)](#)

**F287** Words in s. 78(3)(c) inserted (with effect in accordance with s. 2(2) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 2 para. 2\(4\)\(d\)](#)

**F288** S. 78(6)(7) repealed (6.3.1992) by 1992 c. 14, ss. 104, 117(2), [Sch. 10 Pt. II para. 9](#), [Sch.14](#) (with s. 118(1)(2)(4))

**78A** [<sup>F289</sup>**Requirement to specify determination in local government finance report**].

- (1) A determination under section 78 above shall be specified in [<sup>F290</sup>the local government finance report for the year (as to which, see paragraph 5 of Schedule 7B)].
- (2) [<sup>F291</sup>If the determination provides for grant to be paid to receiving authorities, the report] shall also specify the basis (the basis of distribution) on which the Secretary of State proposes to distribute among receiving authorities the amount of revenue support grant which under this [<sup>F292</sup>Chapter] falls to be paid to such authorities for the financial year to which the report relates (the financial year concerned).
- (3) Before making [<sup>F293</sup>a report to which subsection (2) applies] the Secretary of State shall notify to such representatives of local government as appear to him to be appropriate the general nature of the basis of distribution.

<sup>F294</sup>(4) .....

<sup>F294</sup>(5) .....



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#### Textual Amendments

- F289** S. 78A heading substituted (with effect in accordance with s. 2(2) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 2 para. 3\(2\)](#)
- F290** Words in s. 78A(1) substituted (with effect in accordance with s. 2(2) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 2 para. 3\(3\)](#)
- F291** Words in s. 78A(2) substituted (with effect in accordance with s. 2(2) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 2 para. 3\(4\)](#)
- F292** Word in s. 78A(2) substituted (27.11.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 128(4)(f), [Sch. 7 para. 15](#) (with [Sch. 7 para. 9\(2\)](#)); S.I. 2003/3034, art. 2, Sch. 1 Pt. I
- F293** Words in s. 78A(3) substituted (with effect in accordance with s. 2(2) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 2 para. 3\(5\)](#)
- F294** S. 78A(4)(5) omitted (with effect in accordance with s. 2(2) of the amending Act) by virtue of [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 2 para. 3\(6\)](#)

#### Modifications etc. (not altering text)

- C87** s. 78A modified (12.1.2000) (*temp*) by [S.I. 1999/3435](#), [art. 2](#)

### 79 Effect of report's approval.

- (1) This section applies where in accordance with [<sup>F295</sup>sections 78 and 78A] above a determination as regards revenue support grant has been made for a financial year and specified in a report which has been laid before the House of Commons.
- (2) If the report is approved by resolution of the House of Commons the Secretary of State shall pay the amount stated in the determination as the amount of the revenue support grant for the year.
- (3) [<sup>F296</sup>If the determination provides for grant to be paid to receiving authorities, the Secretary of State] shall pay to receiving authorities the amount stated in the determination under section 78(3)(b) above, and [<sup>F297</sup>, if the determination provides for grant to be paid to specified bodies, the Secretary of State] shall pay to specified bodies the aggregate of the amounts stated in the determination under section 78(3)(c) above.
- (4) [<sup>F298</sup>Any amount] falling to be paid to receiving authorities shall be distributed among and paid to them in accordance with [<sup>F299</sup>sections 82 and 83 below].
- (5) [<sup>F300</sup>Any amount] to be paid to a particular specified body shall be the amount stated in relation to it under section 78(3)(c) above.
- (6) Where a sum falls to be paid to a specified body by way of revenue support grant it shall be paid at such time, or in instalments of such amounts and at such times, as the Secretary of State determines with the Treasury's consent; and any such time may fall within or after the financial year concerned.

#### Textual Amendments

- F295** Words in s. 79(1) substituted (6.3.1992) by [1992 c. 14](#), s. 104, [Sch. 10 Pt. II para. 11\(1\)](#) (with s. 118(1)(2)(4))
- F296** Words in s. 79(3) substituted (with effect in accordance with s. 2(2) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 2 para. 4\(2\)\(a\)](#)
- F297** Words in s. 79(3) inserted (with effect in accordance with s. 2(2) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 2 para. 4\(2\)\(b\)](#)

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**F298** Words in s. 79(4) substituted (with effect in accordance with s. 2(2) of the amending Act) by **Local Government Finance Act 2012 (c. 17), Sch. 2 para. 4(3)**

**F299** Words in s. 79(4) substituted (6.3.1992) by 1992 c. 14, s. 104, **Sch. 10 Pt. II para. 11(2)** (with s. 118(1)(2)(4))

**F300** Words in s. 79(5) substituted (with effect in accordance with s. 2(2) of the amending Act) by **Local Government Finance Act 2012 (c. 17), Sch. 2 para. 4(4)**

**Modifications etc. (not altering text)**

**C88** S. 79(2)(3) modified by **S.I. 1990/493, reg. 8(1)** and by **S.I. 1990/609, reg. 5(1)**

S. 79(2)(3) modified (1.4.1993) by **S.I. 1992/2996, reg. 4(1)**

S. 79(2)(3) restricted (1.4.1993) by **S.I. 1993/613, reg. 5(1)**

**F301** **80** .....

**Textual Amendments**

**F301** S. 80 repealed (6.3.1992) by 1992 c. 14, ss. 104, 117(2), **Sch. 10 Pt. II para. 12, Sch.14** (with s. 118(1)(2)(4))

**F302** **81** .....

**Textual Amendments**

**F302** S. 81 repealed (6.3.1992) by 1992 c. 14, ss. 104, 117(2), **Sch. 10 Pt. II para. 12, Sch.14** (with s. 118(1)(2)(4))

**[<sup>F303</sup>82 Calculation of sums payable.**

[ This section applies if—

- <sup>F304</sup>(A1) (a) in accordance with sections 78 and 78A above a determination as regards revenue support grant has been made for a financial year and specified in a report which has been laid before the House of Commons,
- (b) the determination provides for grant to be paid to receiving authorities, and
- (c) the report is approved by resolution of the House of Commons.]

(1) As soon as is reasonably practicable after [<sup>F305</sup>the report has been approved], the Secretary of State shall calculate what sum, if any, falls to be paid to each receiving authority by way of revenue support grant for the year in accordance with the basis of distribution specified in the report as so approved.

(2) Subject to subsection (3) below, after making a calculation under subsection (1) above the Secretary of State may, at any time before the end of the financial year following the financial year concerned, make one further calculation of what sum, if any, falls to be paid to each receiving authority by way of revenue support grant for the year in accordance with the basis of distribution so specified.

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- (3) The power to make a calculation under subsection (2) above shall not be exercisable after the approval by resolution of the House of Commons of any amending report made under section 84A below in relation to the local government finance report.
- (4) If the Secretary of State decides that he will leave out of account information received by him after a particular date in making a calculation under subsection (1) or (2) above the calculation shall be made accordingly, and he may decide different dates for different kinds of information.
- (5) Subsection (4) above applies only if the Secretary of State informs each receiving authority in writing of his decision and of the date (or the dates and kinds of information) concerned; but he may do this at any time before the calculation is made under this section (whether before or after a determination is made for the year under section 78 above).
- (6) As soon as is reasonably practicable after making a calculation under subsection (1) or (2) above the Secretary of State shall, subject to subsection (7) below, inform each receiving authority of the sum he calculates falls to be paid to it by way of revenue support grant for the year.
- (7) If the Secretary of State calculates in the case of a particular receiving authority that no sum falls to be paid to it as mentioned in subsection (6) above, he shall inform the receiving authority of that fact.]

#### Textual Amendments

- F303** S. 82 substituted (6.3.1992) by 1992 c. 14, s. 104, **Sch. 10 Pt. II para.13** (with s. 118(1)(2)(4))
- F304** S. 82(A1) inserted (with effect in accordance with s. 2(2) of the amending Act) by **Local Government Finance Act 2012 (c. 17), Sch. 2 para. 5(2)**
- F305** Words in s. 82(1) substituted (with effect in accordance with s. 2(2) of the amending Act) by **Local Government Finance Act 2012 (c. 17), Sch. 2 para. 5(3)**

#### Modifications etc. (not altering text)

- C89** S. 82 modified (12.1.2000) (*temp*) by **S.I. 1999/3435, art. 2**

### 83 Payment of sums.

- (1) Where a calculation is made under section 82(1) above the Secretary of State shall pay to each receiving authority any sum calculated as falling to be paid to it.
- (2) The sum shall be paid in instalments of such amounts, and at such times in the financial year concerned, as the Secretary of State determines with the Treasury's consent.
- (3) Where a calculation is made under section 82(2) above and the sum it shows as falling to be paid to a receiving authority exceeds that shown as falling to be paid to it by the calculation for the financial year concerned under section 82(1) above, the Secretary of State shall pay to the authority a sum equal to the difference.
- (4) The sum shall be paid at such time, or in instalments of such amounts and at such times, as the Secretary of State determines with the Treasury's consent; but any such time must fall after the end of the financial year concerned.
- (5) Where a calculation is made under section 82(2) above and the sum it shows as falling to be paid to a receiving authority is less than that shown as falling to be paid to it

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by the calculation for the financial year concerned under section 82(1) above, a sum equal to the difference shall be paid by the authority to the Secretary of State on such day after the end of the financial year concerned as he may specify; and if it is not paid on or before that day it shall be recoverable in a court of competent jurisdiction.

#### Modifications etc. (not altering text)

- C90** S. 83 modified by [S.I. 1990/493](#), [reg. 8\(1\)](#) and by [S.I. 1990/609](#), [reg. 5\(1\)](#)  
S. 83(1)-(5) modified (1.4.1993) by [S.I. 1992/2996](#), [reg. 4\(1\)](#)
- C91** S. 83 restricted (1.4.1993) by [S.I. 1993/613](#), [reg. 5\(1\)](#)  
S. 83 modified (12.1.2000) (*temp*) by [S.I. 1999/3435](#), [art. 2](#)

<sup>F306</sup>84 .....

#### Textual Amendments

- F306** S. 84 repealed (6.3.1992) by [1992 c. 14](#), [ss. 104](#), [117\(2\)](#), [Sch. 10 Pt. II para. 14](#), [Sch.14](#) (with [s. 118\(1\)\(2\)\(4\)](#))

<sup>F307</sup>Revenue support grant: amending reports

#### Textual Amendments

- F307** Ss. 84A-84C and cross heading inserted (6.3.1992) by [1992 c. 14](#), [s. 104](#), [Sch. 10 Pt. II para.15](#) (with [s. 118\(1\)\(2\)\(4\)](#))

### 84A Amending reports.

- (1) Subject to subsection (6) below, after a local government finance report [<sup>F308</sup>that contains a determination under section 78 above] has been made the Secretary of State may, at any time before the end of the financial year following the financial year concerned, make in relation to the report one or more amending reports under this section.
- (2) An amending report under this section shall contain amendments to the basis of distribution specified in the local government finance report.
- (3) Before making the report the Secretary of State shall notify to such representatives of local government as appear to him to be appropriate the general nature of the amendments which he proposes to make.
- (4) The report shall be laid before the House of Commons.
- (5) As soon as is reasonably practicable after the report is laid before the House of Commons, the Secretary of State shall send a copy of it to each receiving authority.
- (6) Where an amending report under this section has been approved by resolution of the House of Commons, the Secretary of State may not make a subsequent amending report under this section in relation to the same local government finance report.

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### Textual Amendments

**F308** Words in s. 84A(1) inserted (with effect in accordance with s. 2(2) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 2 para. 6](#)

## **84B Calculation of sums payable under amending reports.**

- (1) As soon as is reasonably practicable after an amending report made under section 84A above has been approved by resolution of the House of Commons, the Secretary of State shall calculate what sum, if any, falls to be paid to each receiving authority by way of revenue support grant for the financial year concerned in accordance with the basis of distribution specified in the local government finance report as amended by the amending report.
- (2) Subject to subsection (3) below, after making a calculation under subsection (1) above the Secretary of State may make one further calculation of what sum, if any, falls to be paid to each receiving authority by way of revenue support grant for the year in accordance with that basis of distribution.
- (3) A calculation may not be made under subsection (2) above after whichever is the later of—
  - (a) the end of the financial year following the financial year concerned, and
  - (b) the end of the period of 3 months beginning with the day on which the amending report is approved by resolution of the House of Commons.
- (4) Subsections (4) to (7) of section 82 above apply in relation to calculations made under subsections (1) and (2) above as they apply in relation to calculations made under subsections (1) and (2) of that section.

## **84C Payment of sums under amending reports.**

- (1) This section applies where a calculation (the relevant calculation) is made under section 84B(1) or (2) above in relation to an amending report.
- (2) Where the sum shown by the relevant calculation as falling to be paid to a receiving authority for the financial year concerned exceeds that shown as falling to be paid to it by the relevant previous calculation, the Secretary of State shall pay to the authority a sum equal to the difference.
- (3) The sum shall be paid at such times, or in instalments of such amounts and at such times, as the Secretary of State determines with the Treasury's consent; but any such time must fall after the end of the financial year in which the amending report was made.
- (4) Where the sum shown by the relevant calculation as falling to be paid to a receiving authority for the financial year concerned is less than that shown as falling to be paid to it by the relevant previous calculation, a sum equal to the difference shall be paid by the authority to the Secretary of State.
- (5) The sum shall be paid on such day after the end of the financial year in which the amending report was made as the Secretary of State may specify; and if it is not paid on or before that day it shall be recoverable in a court of competent jurisdiction.
- (6) In this section “the relevant previous calculation” means—

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- (a) in relation to a calculation made under section 84B(1) above, the calculation under section 82(1) above or, where a further calculation has been made under section 82(2) above, that further calculation;
- (b) in relation to a calculation made under section 84B(2) above, the calculation made under section 84B(1) above.]

**Modifications etc. (not altering text)**

- C92** S. 84C modified (1.4.1993) by [S.I. 1992/2996, reg. 4\(1\)](#)  
S. 84C restricted (1.4.1993) by [S.I. 1993/613, reg. 5\(1\)](#)

[<sup>F309</sup>CHAPTER 3

REVENUE SUPPORT GRANT: WALES

**Textual Amendments**

- F309** Pt. 5 Ch. 3 inserted (27.11.2003 for the purpose of and in relation to financial years beginning on or after 1.4.2004) by [Local Government Act 2003 \(c. 26\)](#), s. 128(4)(e), [Sch. 2 para. 1](#) (with s. 40(2)); [S.I. 2003/3034, art. 2, Sch. 1 Pt. 1](#)

**84D Application of Chapter 3**

This Chapter applies only in relation to Wales.

**84E Revenue support grant: Wales**

- (1) The [<sup>F310</sup>Welsh Ministers] shall pay a grant for each financial year to—
  - (a) receiving authorities, and
  - (b) specified bodies.
- (2) Grant under this section shall be known as revenue support grant.
- (3) Revenue support grant shall be payable in accordance with this Chapter.

**Textual Amendments**

- F310** Words in s. 84E(1) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), [Sch. 1 para. 23](#)

**84F Determination of grant**

- (1) The [<sup>F311</sup>Welsh Ministers] shall for each financial year make—
  - (a) a determination under subsection (2), or
  - (b) a determination under each of subsections (3) and (4).
- (2) A determination under this subsection shall state—
  - (a) the total amount of revenue support grant for the year,



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- (b) the amount of the grant the [<sup>F312</sup>Welsh Ministers propose] to pay to receiving authorities, and
  - (c) the amount of the grant the [<sup>F313</sup>Welsh Ministers propose] to pay to each specified body.
- (3) A determination under this subsection shall state—
- (a) the total amount of revenue support grant for the year for—
    - (i) receiving authorities other than [<sup>F314</sup>police and crime commissioners], and
    - (ii) specified bodies,
  - (b) the amount of the grant the [<sup>F315</sup>Welsh Ministers propose] to pay to receiving authorities that are not [<sup>F314</sup>police and crime commissioners], and
  - (c) the amount of the grant the [<sup>F316</sup>Welsh Ministers propose] to pay to each specified body.
- (4) A determination under this subsection shall state the total amount of revenue support grant for the year for [<sup>F314</sup>police and crime commissioners].
- (5) Before making a determination under this section, the [<sup>F317</sup>Welsh Ministers] shall consult such representatives of local government as appear to [<sup>F318</sup>the Welsh Ministers] to be appropriate.
- (6) Different amounts may be stated under subsection (2)(c) or (3)(c) in relation to different specified bodies.

<sup>F319</sup>(7) .....

#### Textual Amendments

- F311** Words in s. 84F(1) substituted (25.5.2007) by The Government of Wales Act 2006 (Consequential Modifications and Transitional Provisions) Order 2007 (S.I. 2007/1388), art. 1(2), **Sch. 1 para. 24(2)**
- F312** Words in s. 84F(2)(b) substituted (25.5.2007) by The Government of Wales Act 2006 (Consequential Modifications and Transitional Provisions) Order 2007 (S.I. 2007/1388), art. 1(2), **Sch. 1 para. 24(3)**
- F313** Words in s. 84F(2)(c) substituted (25.5.2007) by The Government of Wales Act 2006 (Consequential Modifications and Transitional Provisions) Order 2007 (S.I. 2007/1388), art. 1(2), **Sch. 1 para. 24(3)**
- F314** Words in s. 84F substituted (22.11.2012) by Police Reform and Social Responsibility Act 2011 (c. 13), s. 157(1), **Sch. 16 para. 183(a)**; S.I. 2012/2892, art. 2(i)
- F315** Words in s. 84F(3)(b) substituted (25.5.2007) by The Government of Wales Act 2006 (Consequential Modifications and Transitional Provisions) Order 2007 (S.I. 2007/1388), art. 1(2), **Sch. 1 para. 24(3)**
- F316** Words in s. 84F(3)(c) substituted (25.5.2007) by The Government of Wales Act 2006 (Consequential Modifications and Transitional Provisions) Order 2007 (S.I. 2007/1388), art. 1(2), **Sch. 1 para. 24(3)**
- F317** Words in s. 84F(5) substituted (25.5.2007) by The Government of Wales Act 2006 (Consequential Modifications and Transitional Provisions) Order 2007 (S.I. 2007/1388), art. 1(2), **Sch. 1 para. 24(4)(a)**
- F318** Words in s. 84F(5) substituted (25.5.2007) by The Government of Wales Act 2006 (Consequential Modifications and Transitional Provisions) Order 2007 (S.I. 2007/1388), art. 1(2), **Sch. 1 para. 24(4)(b)**
- F319** S. 84F(7) omitted (22.11.2012) by virtue of Police Reform and Social Responsibility Act 2011 (c. 13), s. 157(1), **Sch. 16 para. 183(b)**; S.I. 2012/2892, art. 2(i)

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## 84G Local government finance reports

- (1) The [<sup>F320</sup>Welsh Ministers] shall specify a determination under section 84F in a report, to be called a local government finance report.
- (2) A local government finance report shall also specify the basis on which the [<sup>F321</sup>Welsh Ministers propose] to distribute among the receiving authorities to which the report relates the amount stated under section 84F(2)(b) or, as the case may be, section 84F(3)(b) or (4).
- (3) Before making a report under this section, the [<sup>F322</sup>Welsh Ministers] shall notify the general nature of the basis of distribution proposed to be specified in the report to such representatives of local government as appear to [<sup>F323</sup>them] to be appropriate.
- (4) A report made under this section shall be [<sup>F324</sup>laid before] the Assembly.
- [<sup>F325</sup>(5) As soon as is reasonably practicable after a report is laid before the Assembly under subsection (4), the Welsh Ministers shall send a copy of the report to each of the receiving authorities to which the report relates.]

### Textual Amendments

- F320** Words in s. 84G(1) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 25(2)**
- F321** Words in s. 84G(2) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 25(3)**
- F322** Words in s. 84G(3) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 25(4)**
- F323** Word in s. 84G(3) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 25(4)**
- F324** Words in s. 84G(4) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 25(5)**
- F325** S. 84G(5) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 25(6)**

## [<sup>F326</sup>84H Effect of report's approval

- (1) This section applies where in accordance with sections 84F and 84G a determination as regards revenue support grant has been made for a financial year and specified in a report which has been laid before the Assembly.
- (2) If the report is approved by resolution of the Assembly the Welsh Ministers shall pay the amount stated in the determination as the amount of revenue support grant for the year.
- (3) The amount of revenue support grant to be paid to receiving authorities in accordance with subsection (2) shall be distributed among, and paid to, them in accordance with sections 84J and 84K.
- (4) The amount of revenue support grant to be paid to a specified body in accordance with subsection (2) shall be paid at such time, or in instalments of such amounts and at such times, as the Welsh Ministers may determine.
- (5) The time of payment under subsection (4) may be during or after the financial year for which the grant is payable.]



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#### Textual Amendments

**F326** S. 84H substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 26**

### [<sup>F327</sup>84J calculation of grant payable to receiving authorities

- (1) As soon as is reasonably practicable after a local government finance report for a financial year has been approved by resolution of the Assembly, the Welsh Ministers shall calculate what sum, if any, falls to be paid to each receiving authority by way of revenue support grant for the year in accordance with the basis of distribution specified in the report as so approved.
- (2) The Welsh Ministers may carry out the subsection (1) calculation again at any time before the end of the financial year immediately following the one to which the report relates.
- (3) The power under sub-section (2) may only be exercised once and shall not be exercisable after the approval by resolution of the Assembly of any amending report made under section 84L in relation to the local government finance report.
- (4) As soon as is reasonably practicable after making a calculation under subsection (1) or (2), the Welsh Ministers shall inform each receiving authority to which the report relates of the outcome, so far as relating to it.]

#### Textual Amendments

**F327** S. 84J substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 27**

### 84K Payment of grant to receiving authorities

- (1) The [<sup>F328</sup>Welsh Ministers] shall pay any sum calculated under section 84J(2) as falling to be paid by way of revenue support grant to a receiving authority in instalments of such amounts, and at such times in the financial year for which the grant is payable, as the [<sup>F329</sup>Welsh Ministers] may determine.
- (2) Where the [<sup>F330</sup>Welsh Ministers make] a calculation under section 84J(4) that shows an increase in the sum that falls to be paid to a receiving authority, the [<sup>F331</sup>Welsh Ministers] shall pay the authority a sum equal to the difference.
- (3) Payment under subsection (2) shall be at such time, or in instalments of such amounts and at such times, as the [<sup>F332</sup>Welsh Ministers] may determine, subject to subsection (4).
- (4) The time for payment under subsection (2) must be after the end of the financial year for which the grant is payable.
- (5) Where the [<sup>F333</sup>Welsh Ministers make] a calculation under section 84J(4) that shows a decrease in the sum that falls to be paid to a receiving authority, the authority shall pay to the [<sup>F334</sup>Welsh Ministers] a sum equal to the difference.

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- (6) The time for payment under subsection (5) shall be such day after the end of the financial year for which the grant is payable as the [<sup>F335</sup>Welsh Ministers] may specify.

#### Textual Amendments

- F328** Words in s. 84K(1) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 28(2)(a)**
- F329** Words in s. 84K(1) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 28(2)(b)**
- F330** Words in s. 84K(2) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 28(3)**
- F331** Words in s. 84K(2) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 28(4)**
- F332** Words in s. 84K(3) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 28(4)**
- F333** Words in s. 84K(5) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 28(3)**
- F334** Words in s. 84K(5) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 28(4)**
- F335** Words in s. 84K(6) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 28(4)**

#### [<sup>F336</sup>84L Amending reports

- (1) Where the Welsh Ministers have made a local government finance report for a particular financial year, the Welsh Ministers may, at any time before the end of the financial year following the financial year concerned, make a report (an “amending report”) containing amendments to the basis of distribution specified under section 84G(2) in the local government finance report.
- (2) Where the Welsh Ministers have made two local government finance reports relating to the same financial year, the power under subsection (1) may (in particular) be exercised by making a single amending report relating to both of the local government finance reports.
- (3) Before making an amending report, the Welsh Ministers shall notify to such representatives of local government as appear to the Welsh Ministers to be appropriate the general nature of the amendments they propose to make.
- (4) An amending report shall be laid before the Assembly.
- (5) As soon as is reasonably practicable after an amending report is laid before the Assembly, the Welsh Ministers shall send a copy of the amending report to each receiving authority to which the local government finance report relates.
- (6) Where an amending report has been approved by resolution of the Assembly, the Welsh Ministers may not make a subsequent amending report under this section in relation to the same local government finance report.]

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#### Textual Amendments

**F336** S. 84L substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 29**

### 84M Recalculation of grant following amending report

- [<sup>F337</sup>(1) This section applies where the Assembly, by resolution, approves a report made under section 84L (“the amending report”) relating to a local government finance report (“the original report”).]
- [<sup>F338</sup>(2) As soon as is reasonably practicable after the Assembly has approved the amending report, the Welsh Ministers shall calculate in relation to each receiving authority to which the original report relates what sum, if any, falls to be paid to the authority by way of revenue support grant for the financial year to which the original report relates.]
- (3) The calculation under subsection (2) shall be in accordance with the amended basis of distribution.
- (4) The [<sup>F339</sup>Welsh Ministers] may carry out the subsection (2) calculation again at any time before—
- the end of the financial year immediately following the one to which the original report relates, or
  - if later, the end of the period of 3 months beginning with the day on which the Assembly [<sup>F340</sup>approves] the amending report.
- (5) The power under subsection (4) may only be exercised once.
- (6) As soon as is reasonably practicable after making a calculation under subsection (2) or (4), the [<sup>F341</sup>Welsh Ministers] shall inform each receiving authority to which the original report relates of the outcome, so far as relating to it.

#### Textual Amendments

- F337** S. 84M(1) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 30(2)**
- F338** S. 84M(2) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 30(3)**
- F339** Words in s. 84M(4) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 30(4) (a)**
- F340** Word in s. 84M(4)(b) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 30(4) (b)**
- F341** Words in s. 84M(6) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 30(5)**

### 84N Payment of grant following amending report

- (1) Where the [<sup>F342</sup>Welsh Ministers make] a calculation under section 84M(2) or (4) that shows an increase in the sum that falls to be paid to a receiving authority, [<sup>F343</sup>they] shall pay the authority a sum equal to the difference.

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- (2) Payment under subsection (1) shall be at such time, or in instalments of such amounts and at such times, as the [<sup>F344</sup>Welsh Ministers] may determine, subject to subsection (3).
- (3) The time for payment under subsection (2) must be after the end of the financial year in which the report under section 84L was made.
- (4) Where the [<sup>F345</sup>Welsh Ministers make] a calculation under section 84M(2) or (4) that shows a decrease in the sum that falls to be paid to a receiving authority, the authority shall pay a sum equal to the difference to the [<sup>F346</sup>Welsh Ministers] .
- (5) The time for payment under subsection (4) shall be such day after the end of the financial year in which the report under section 84L was made as the [<sup>F347</sup>Welsh Ministers] may specify.

#### Textual Amendments

- F342** Words in s. 84N(1) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 31(2)(a)**
- F343** Word in s. 84N(1) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 31(2)(b)**
- F344** Words in s. 84N(2) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 31(3)**
- F345** Words in s. 84N(4) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 31(4)(a)**
- F346** Words in s. 84N(4) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 31(4)(b)**
- F347** Words in s. 84N(5) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 31(5)**

#### 84P Information deadlines

- (1) The [<sup>F348</sup>Welsh Ministers] may set a deadline for the receipt of information to be taken into account by [<sup>F349</sup>them] when making a calculation under section 84J(2) or (4) or 84M(2) or (4).
- (2) Different deadlines may be set under subsection (1) in relation to different kinds of information.
- (3) A deadline under subsection (1) shall have effect only if the [<sup>F350</sup>Welsh Ministers notify] each receiving authority concerned of the deadline and of the information to which it relates.
- (4) Notification under subsection (3) may be given at any time before the making of the calculation to which the deadline relates, including a time before the making of a determination under section 84F for the year concerned.

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- (5) When making a calculation in relation to which a deadline under subsection (1) has effect, the [<sup>F351</sup>Welsh Ministers] shall leave information to which the deadline applies out of account if it is received after the passing of the deadline.]

**Textual Amendments**

- F348** Words in s. 84P(1) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 32(2)(a)**
- F349** Word in s. 84P(1) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 32(2)(b)**
- F350** Words in s. 84P(3) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 32(3)**
- F351** Words in s. 84P(5) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 32(4)**

[<sup>F352</sup>CHAPTER 4

OTHER GRANTS]

**Textual Amendments**

- F352** Pt. 5 Ch. 4 formed from ss. 85-88B (27.11.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 128(4)(f), **Sch. 7 para. 16** (with [Sch. 7 para. 9\(2\)](#)); S.I. 2003/3034, art. 2, Sch. 1 Pt. I

[<sup>F353</sup>84Q Application of this Chapter etc

- (1) The provisions of this Chapter apply as follows—
- <sup>F354</sup>(a) . . . . .
- (b) sections 86A and 86B apply only in relation to Wales;
- (c) sections 87, 88, 88A and 88B apply in relation to England and Wales;
- (d) section 88C applies only in relation to Wales.
- (2) The following functions are exercisable concurrently so far as they relate to [<sup>F355</sup>police and crime commissioners] in Wales—
- (a) the functions of the Secretary of State under section 88B;
- (b) the functions of the Welsh Ministers under section 88C.
- <sup>F356</sup>(3) . . . . .]

**Textual Amendments**

- F353** S. 84Q inserted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 33(1)** (with [Sch. 1 para. 33\(2\)\(3\)](#))
- F354** S. 84Q(1)(a) omitted (with effect in accordance with s. 3(13) of the amending Act) by virtue of [Local Government Finance Act 2012 \(c. 17\)](#), s. **3(2)**

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**F355** Words in s. 84Q(2) substituted (22.11.2012) by [Police Reform and Social Responsibility Act 2011 \(c. 13\), s. 157\(1\), Sch. 16 para. 184\(a\)](#); S.I. 2012/2892, art. 2(i)

**F356** S. 84Q(3) omitted (22.11.2012) by virtue of [Police Reform and Social Responsibility Act 2011 \(c. 13\), s. 157\(1\), Sch. 16 para. 184\(b\)](#); S.I. 2012/2892, art. 2(i)

F357 .....

#### Textual Amendments

**F357** S. 85, 86 and cross-heading omitted (with effect in accordance with s. 3(13) of the amending Act) by virtue of [Local Government Finance Act 2012 \(c. 17\), s. 3\(3\)](#)

<sup>F357</sup>**85 Additional grant.**

.....

<sup>F357</sup>**86 Effect of report's approval.**

.....

<sup>F358</sup>*Additional grant: Wales*

#### Textual Amendments

**F358** Ss. 86A, 86B and cross-heading inserted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\), art. 1\(2\), Sch. 1 para. 34](#)

**86A. Additional grant: Wales**

- (1) This section applies where a local government finance report for a chargeable financial year has been approved by the Assembly and, before the year ends, the Welsh Ministers form the view that fresh circumstances affecting the finances of local authorities have arisen since the approval.
- (2) For the year concerned the Welsh Ministers may pay a grant (“additional grant”) to receiving authorities in accordance with this section and section 86B.
- (3) Where the Welsh Ministers propose to pay additional grant for a financial year they shall make a determination under this section.
- (4) A determination shall state—
  - (a) the amount of grant for the year, and
  - (b) the basis on which the Welsh Ministers propose to distribute it among receiving authorities.
- (5) A determination shall be specified in a report and the report shall be laid before the Assembly.

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- (6) As soon as is reasonably practicable after the report is laid before the Assembly the Welsh Ministers shall send a copy of it to each receiving authority.

### **86B. Effect of additional grant report's approval: Wales**

- (1) This section applies where in accordance with section 86A a determination as regards additional grant has been made for a financial year and specified in a report which has been laid before the Assembly.
- (2) If the report is approved by resolution of the Assembly—
- (a) the Welsh Ministers shall pay the amount stated in the determination as the amount of the additional grant for the year, and
  - (b) the amount shall be distributed on the basis stated in the determination.
- (3) Where a sum falls to be paid to a receiving authority by way of additional grant it shall be paid at such time, or in instalments of such amounts and at such times, as the Welsh Ministers determine; and any such time may fall within or after the financial year concerned.]

### *Transport grants*

### **87 Transport grants.**

- (1) The Secretary of State shall pay to a defined council a grant for a chargeable financial year if he accepts that at least some of its estimated relevant transport expenditure for the year is appropriate to be taken into account for the purposes of this section.
- (2) The amount of the grant shall be a proportion of so much of the council's estimated relevant transport expenditure for the year as he accepts under subsection (1) above.
- (3) The proportion shall be such as is determined for the year by the Secretary of State and shall be the same as regards each council to which a grant is paid for the year under this section.
- (4) A grant under this section shall be paid at such time, or in instalments of such amounts and at such times, as the Secretary of State thinks fit; and any such time need not fall within the financial year concerned.
- (5) In deciding whether to accept any of a council's estimated relevant transport expenditure for a financial year under subsection (1) above, and how much of it to accept, the Secretary of State may have regard to the following matters (in addition to any other matters he thinks fit)—
- (a) whether the council's relevant transport expenditure for any preceding financial year or years is greater or smaller than its estimated relevant transport expenditure for that year or those years;
  - (b) the extent (if any) to which it is greater or smaller.
- (6) The total accepted under subsection (1) above as regards all defined councils for a particular financial year shall not exceed such amount as is approved by the Treasury for the year.

- [<sup>F359</sup>(7) In the application of this section in relation to Wales, references to the Secretary of State are references to the Welsh Ministers.]



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### Textual Amendments

**F359** S. 87(7) inserted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 35**

### Modifications etc. (not altering text)

**C93** S. 87(5)(a) amended (28.11.1994) by [S.I. 1994/2825](#), **reg. 35**

## 88 Transport grants: supplementary.

- (1) This section applies for the purposes of section 87 above.
- (2) Each of the following is a defined council—
  - (a) a county council,
  - <sup>F360</sup>[(aa) a county borough council,]<sup>[F361]and</sup>
  - (b) a metropolitan district council,
  - <sup>F362</sup>(c) .....
  - <sup>F362</sup>(d) .....
- (3) A council's relevant transport expenditure for a financial year is the expenditure it calculates it incurred in the year in connection with—
  - (a) highways or the regulation of traffic (where the council is English), or
  - (b) highways, the regulation of traffic or public transport (where the council is Welsh).
- (4) But in making the calculation expenditure shall be left out of account unless, at the time the calculation is made, it is <sup>[F363]</sup>capital expenditure for the purposes of Chapter 1 of Part 1 of the Local Government Act 2003 (capital finance)].
- (5) A council's estimated relevant transport expenditure for a financial year is the expenditure it estimates it will incur in the year in connection with—
  - (a) highways or the regulation of traffic (where the council is English), or
  - (b) highways, the regulation of traffic or public transport (where the council is Welsh).
- (6) But in making the estimate expenditure shall be left out of account unless, at the time the estimate is made, it is <sup>[F364]</sup>capital expenditure for the purposes of Chapter 1 of Part 1 of the Local Government Act 2003 (capital finance)].

### Textual Amendments

**F360** S. 88(2)(aa) inserted (3.4.1995) by [1994 c. 19](#), s. 66(6), **Sch. 16 para. 85** (with ss. 54(5)(7), 55(5), Sch. 17 paras. 22(1), 23(2)); [S.I. 1995/852](#), art. 9(1), **Sch. 5** (with art. 9(2)-(5))

**F361** Word in S. 88(2)(aa) inserted (3.7.2000) by [1999 c. 29](#), s. 159(8)(a) (with Sch. 12 para. 9(1)); [S.I. 2000/801](#), art. 2(2)(c), **Sch. Pt. 3**

**F362** S. 88(2)(c)(d) repealed (15.7.2003) by [Greater London Authority Act 1999 \(c. 29\)](#), ss. 159(8)(b)(9), 425(2), **Sch. 34 Pt. II** (with Sch. 12 para. 9(1)); [S.I. 2003/1920](#), art. 2(f)(h)

**F363** Words in s. 88(4) substituted (27.11.2003 for W. for the purpose of and in relation to financial years beginning on or after 1.4.2004, 1.4.2004 for E.) by [Local Government Act 2003 \(c. 26\)](#), s. 128(6), **Sch. 7 para. 18**; [S.I. 2003/2938](#), art. 7(a) (with art. 8, Sch.); [S.I. 2003/3034](#), art. 2, Sch. 1 Pt. I



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**F364** Words in s. 88(6) substituted (27.11.2003 for W. for the purpose of and in relation to financial years beginning on or after 1.4.2004, 1.4.2004 for E.) by [Local Government Act 2003 \(c. 26\)](#), s. 128(6), [Sch. 7 para. 18](#); S.I. 2003/2938, art. 7(a) (with art. 8, Sch.); S.I. 2003/3034, art. 2, Sch. 1 Pt. I

### [<sup>F365</sup>Other grants]

#### Textual Amendments

**F365** Ss. 88A, 88B and cross-heading substituted (6.3.1992) for s. 88A (which was inserted by [1989 c. 42](#), s. 139, [Sch. 5 para. 61](#)) by [1992 c. 14](#), s. 104, [Sch. 10 Pt. II para.18](#) (with s. 118(1)(2)(4))

#### <sup>F366</sup>[88A Council tax grants.

- (1) If regulations under section 13 of the Local Government Finance Act 1992 (reduced amounts of tax) have effect as regards a financial year the Secretary of State may, with the consent of the Treasury, pay a grant to a billing authority as regards that financial year.
- (2) The amount of the grant shall be such as the Secretary of State may with the consent of the Treasury determine.
- (3) A grant under this section shall be paid at such time, or in instalments of such amounts and at such times, as the Secretary of State may with the consent of the Treasury determine.
- (4) In making any payment of grant under this section the Secretary of State may impose such conditions as he may with the consent of the Treasury determine; and the conditions may relate to the repayment in specified circumstances of all or part of the amount paid, or otherwise.
- (5) In deciding whether to pay a grant under this section, and in determining the amount of any such grant, the Secretary of State shall have regard to his estimate of any amount which, in consequence of the regulations, the authority might reasonably be expected to lose, or to have lost, by way of payments in respect of the council tax set by it for the financial year concerned.

[ In the application of this section in relation to Wales, references to the Secretary of State are references to the Welsh Ministers.]]<sup>F367</sup>(6)

#### Textual Amendments

**F366** Ss. 88A, 88B substituted (6.3.1992) for s. 88A (which was inserted by [1989 c. 42](#), s. 139, [Sch. 5 para. 61](#)) by [1992 c. 14](#), s. 104, [Sch. 10 Pt. II para.18](#) (with s. 118(1)(2)(4))

**F367** S. 88A(6) inserted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), [Sch. 1 para. 36](#)

#### [<sup>F368</sup>88B Special grants.

- (1) The Secretary of State may, with the consent of the Treasury, pay a grant (in this section referred to as a special grant) in accordance with this section to a relevant authority.

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- (2) Where the Secretary of State proposes to make one special grant he shall, before making the grant, make a determination stating with respect to the grant—
- (a) to which authority it is to be paid,
  - (b) the purpose for which it is to be paid, and
  - (c) the amount of the grant or the manner in which the amount is to be calculated.
- (3) Where the Secretary of State proposes to make two or more special grants to different authorities he shall, before making the grants, make a determination stating with respect to the grants—
- (a) to which authorities they are to be paid,
  - (b) the purpose for which they are to be paid, and
  - (c) either—
    - (i) the amount of the grant which he proposes to pay to each authority or the manner in which the amount is to be calculated, or
    - (ii) the total amount which he proposes to distribute among the authorities by way of special grants and the basis on which he proposes to distribute that amount.
- (4) A determination under subsection (2) or (3) above shall be made with the consent of the Treasury and shall be specified in a report (to be called a special grant report) which shall contain such explanation as the Secretary of State considers desirable of the main features of the determination.
- (5) A special grant report shall be laid before the House of Commons and, as soon as is reasonably practicable after the report has been so laid, the Secretary of State shall send a copy of it to any relevant authority to whom a special grant is proposed to be paid in accordance with the determination in the report.
- (6) No special grant shall be paid unless the special grant report containing the determination relating to the grant has been approved by a resolution of the House of Commons.
- (7) A special grant report may specify conditions which the Secretary of State, with the consent of the Treasury, intends to impose on the payment of (or of any instalment of) any special grant to which the report relates; and the conditions may—
- (a) require the provision of returns or other information before a payment is made to the relevant authority concerned, or
  - (b) relate to the use of the amount paid, or to the repayment in specified circumstances of all or part of the amount paid, or otherwise.
- (8) Without prejudice to compliance with any conditions imposed as mentioned in subsection (7) above, a special grant shall be paid at such time or in instalments of such amounts and at such times as the Secretary of State may, with the consent of the Treasury, determine.
- (9) For the purposes of this section each of the following is a relevant authority—
- (a) a receiving authority;
  - <sup>[F369]</sup>(b) an Integrated Transport Authority for an integrated transport area in England<sup>[F370]</sup>;
  - (c) a combined authority established under section 103 of the Local Democracy, Economic Development and Construction Act 2009.]

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[ In the application of this section in relation to Wales, “relevant authority” means only <sup>F371</sup>(10) a [<sup>F372</sup>police and crime commissioner].]

#### Textual Amendments

- F368** Ss. 88A, 88B substituted (6.3.1992) for s. 88A (which was inserted by 1989 c. 42, s. 139, **Sch. 5 para. 61**) by 1992 c. 14, s. 104, **Sch. 10 Pt. II para.18** (with s. 118(1)(2)(4))
- F369** S. 88B(9)(b) substituted (9.2.2009) by Local Transport Act 2008 (c. 26), s. 134(4), **Sch. 4 para. 56(2)**; S.I. 2009/107, art. 2(1), Sch. 1 Pt. 1
- F370** S. 88B(9)(c) inserted (17.12.2009) by Local Democracy, Economic Development and Construction Act 2009 (c. 20), s. 148(6), **Sch. 6 para. 76**; S.I. 2009/3318, art. 2(c)
- F371** S. 88B(10) inserted (25.5.2007) by The Government of Wales Act 2006 (Consequential Modifications and Transitional Provisions) Order 2007 (S.I. 2007/1388), art. 1(2), **Sch. 1 para. 37**
- F372** Words in s. 88B(10) substituted (22.11.2012) by Police Reform and Social Responsibility Act 2011 (c. 13), s. 157(1), **Sch. 16 para. 185**; S.I. 2012/2892, art. 2(i)

#### [<sup>F373</sup>88C Special grants: Wales

- (1) The Welsh Ministers may pay a grant (in this section referred to as a special grant) in accordance with this section to a receiving authority in Wales.
- (2) Where the Welsh Ministers propose to make one special grant they shall, before making the grant, make a determination stating with respect to the grant—
  - (a) to which authority it is to be paid,
  - (b) the purpose for which it is to be paid, and
  - (c) the amount of the grant or the manner in which the amount is to be calculated.
- (3) Where the Welsh Ministers propose to make two or more special grants to different authorities they shall, before making the grants, make a determination stating with respect to the grants—
  - (a) to which authorities they are to be paid,
  - (b) the purpose for which they are to be paid, and
  - (c) either—
    - (i) the amount of the grant which they propose to pay to each authority or the manner in which the amount is to be calculated, or
    - (ii) the total amount which they propose to distribute among the authorities by way of special grants and the basis on which they propose to distribute that amount.
- (4) A determination under subsection (2) or (3) above shall be specified in a report (to be called a special grant report) which shall contain such explanation as the Welsh Ministers consider desirable of the main features of the determination.
- (5) A special grant report shall be laid before the Assembly and, as soon as is reasonably practicable after the report has been so laid, the Welsh Ministers shall send a copy of it to any receiving authority to whom a special grant is proposed to be paid in accordance with the determination in the report.
- (6) No special grant shall be paid unless the special grant report containing the determination relating to the grant has been approved by a resolution of the Assembly.

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- (7) A special grant report may specify conditions which the Welsh Ministers intend to impose on the payment of (or of any instalment of) special grant to which the report relates; and the conditions may—
- (a) require the provision of returns or other information before a payment is made to the receiving authority concerned, or
  - (b) relate to the use of the amount paid, or to the repayment in specified circumstances of all or part of the amount paid, or otherwise.
- (8) Without prejudice to compliance with any conditions imposed as mentioned in subsection (7) above, a special grant shall be paid at such time or in instalments of such amounts and at such times as the Welsh Ministers may determine.]

#### Textual Amendments

**F373** S. 88C inserted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 38**

## PART VI

### FUNDS

#### *Funds*

#### 89 Collection funds.

- (1) Every [<sup>F374</sup>billing authority] shall establish, and then maintain, a fund (to be called its collection fund) in accordance with this Part.
  - (2) [<sup>F375</sup>Subject to [<sup>F376</sup>subsections (2A) to (2C)] below,]An authority's collection fund must be established on 1 April 1990.
- <sup>F377</sup>[(2A) In the case of a district council which is established for an area by an order under section 17 of the Local Government Act 1992 <sup>F378</sup>..., the collection fund must be established on the date on which by virtue of the order the structural or boundary change affecting the area comes into force.
- <sup>F377</sup>(2B) In the case of—
- (a) a county council which is established by such an order and to which are transferred by or in consequence of the order the functions of district councils in relation to the county council's area, or
  - (b) an existing county council to which are transferred by or in consequence of such an order the functions of district councils in relation to the county council's area,
- the collection fund must be established on the date on which by virtue of the order the structural change concerned comes into force.]
- <sup>F379</sup>(2C) In the case of—
- (a) a district council or London borough council established by an order under Part 1 of the Local Government and Public Involvement in Health Act 2007, or

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- (b) a county council to which the functions of district councils in relation to the county council's area are transferred by or in consequence of such an order, the collection fund must be established on a date specified in the order or in regulations made under section 14 of that Act.]
- (3) Section 101(1)(b) of the <sup>M10</sup>Local Government Act 1972 (delegation) shall not apply as regards the functions of an authority in relation to its collection fund.
- (4) Any sum paid into an authority's collection fund shall be used in [<sup>F380</sup>the making] of payments which are to be met from that fund or of transfers which are to be made from it.
- (5) If not immediately required for the purpose of [<sup>F381</sup>making] those payments or transfers, the sum shall be held, invested or otherwise used in such manner as may be prescribed by regulations made by the Secretary of State.

#### Textual Amendments

**F374** Words in s. 89(1) substituted (6.3.1992) by 1992 c. 14, s. 104, **Sch. 10 Pt. II para. 19** (with s. 118(1)(2)(4))

**F375** Words in s. 89(2) inserted (28.11.1994) by S.I. 1994/2825, **reg. 6(1)**

**F376** Words in s. 89(2) substituted (1.11.2007 for E.) by Local Government and Public Involvement in Health Act 2007 (c. 28), s. 245(5), **Sch. 1 para. 16(3)(a)**; S.I. 2007/3136, art. 2(b)

**F377** S. 89(2A)(2B) inserted (28.11.1994) by S.I. 1994/2825, **reg. 6(1)(2)**

**F378** Words in s. 89(2A) repealed (1.4.2010) by Local Democracy, Economic Development and Construction Act 2009 (c. 20), ss. 146(3), 148(5), **Sch. 7 Pt. 4**; S.I. 2009/3318, art. 4(ii)

**F379** S. 89(2C) inserted (1.11.2007 for E.) by Local Government and Public Involvement in Health Act 2007 (c. 28), s. 245(5), **Sch. 1 para. 16(3)(b)**; S.I. 2007/3136, art. 2(b)

**F380** Words substituted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 62**

**F381** Word substituted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 62**

#### Modifications etc. (not altering text)

**C94** S. 89 applied (28.11.1994) by S.I. 1994/2825, **reg. 16(2)**

**C95** S. 89(2) applied with modifications (28.11.1998) by S.I. 1994/2825, **reg. 16(2)**

**C96** S. 89(2A)(2B) amended (28.11.1994) by S.I. 1994/2825, **reg. 46**

#### Marginal Citations

**M10** 1972 c. 70.

#### [89A <sup>F382</sup>Principal councils in Wales.

This Part does not apply to a Welsh county council or county borough council (for whom provision as to the establishment of a council fund is made by section 38 of the Local Government (Wales) Act 1994).]

#### Textual Amendments

**F382** S. 89A inserted (3.4.1995) by 1994 c. 19, s. 38(11), **Sch. 12 para. 2** (with ss. 54(5)(7), 55(5), Sch. 17 paras. 22(1), 23(2)); S.I. 1995/852, **art. 6(1)** (with arts. 6(2)-(5))

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## <sup>F383</sup>90 Payments to and from collection funds.

- (1) The following shall be paid into the collection fund of a billing authority—
- (a) sums received by the authority in respect of council tax set by it in accordance with section 30 of the Local Government Finance Act 1992 (but not sums received by way of penalty),
  - (b) sums received by the authority from any major precepting authority [<sup>F384</sup>or the Secretary of State] under regulations made under section 99(3) below,
  - (c) sums received by the authority in respect of any non-domestic rate under this Act,
  - [<sup>F385</sup>(ca) sums received by the authority in respect of any business rate supplement,]
  - [<sup>F386</sup>(d) sums received by the authority under any of the following provisions of Schedule 7B (local retention of non-domestic rates) that are of a kind specified by the Secretary of State as falling to be paid into a billing authority's collection fund—
    - (i) paragraph 14(2) (payments by Secretary of State following local government finance report);
    - (ii) paragraph 14(9) or (10) (payments by Secretary of State following revised calculation);
    - (iii) paragraph 17(7) or (8) (payments by Secretary of State following amending report),
  - (da) sums received by the authority—
    - (i) under provision made by regulations under paragraph 7 of Schedule 7B (regulations about administration of payments in respect of the central share),
    - (ii) under provision made by regulations under paragraph 10 of that Schedule (administration of payments by billing authorities to major precepting authorities) by virtue of sub-paragraph (2)(e) or (f) of that paragraph (reconciliation payments),
    - (iii) under provision made by regulations under paragraph 11 of that Schedule (regulations about payments by billing authorities to major precepting authorities out of deductions from the central share),
    - (iv) under provision made by regulations under paragraph 33 of that Schedule (transitional protection payments),
    - (v) under provision made by regulations under paragraph 39 or 40 of that Schedule (designation of areas or classes of hereditament) by virtue of paragraph 41 of that Schedule (payments by billing authorities to relevant authorities), or
    - (vi) under provision made by regulations under paragraph 42 of that Schedule (payments by Secretary of State following estimates of amounts relating to designated areas or classes), and]
  - (e) any other sums which the Secretary of State specifies are to be paid into a billing authority's collection fund.

[ The reference in subsection (1)(ca) to sums received by a billing authority in respect <sup>F387</sup>(1A) of business rate supplements—

- (a) includes a reference to financial contributions made to it for the purpose of enabling the project to which a business rate supplement relates to be carried out, but

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- (b) does not include a reference to sums returned or transferred to it by virtue of section 24(3)(b) of, or paragraph 3(2)(a) of Schedule 3 to, the Business Rate Supplements Act 2009.]

(2) The following payments shall be met from the collection fund of a billing authority—

- (a) payments to be made by the authority in respect of the amount of any precept issued by a major precepting authority under Part I of the Local Government Finance Act 1992 (but not payments to be so made in respect of interest on such an amount),
- (b) payments to be made by the authority to any major precepting authority [<sup>F388</sup>or the Secretary of State] under regulations made under section 99(3) below,
- [<sup>F389</sup>(ba) payments to be made by the authority to a levying authority in accordance with provision made by or under the Business Rate Supplements Act 2009,]
- [<sup>F390</sup>(c) payments to be made by the authority under any of the following provisions of Schedule 7B that are of a kind specified by the Secretary of State as falling to be met from a billing authority's collection fund—
  - (i) paragraph 14(1) (payments to Secretary of State following local government finance report);
  - (ii) paragraph 14(6) or (7) (payments to Secretary of State following revised calculation);
  - (iii) paragraph 17(4) or (5) (payments to Secretary of State following amending report),
- (ca) payments made by the authority—
  - (i) under paragraph 6, or under provision made by regulations under paragraph 7, of Schedule 7B (payments in respect of the central share),
  - (ii) under provision made by regulations under paragraph 9 of that Schedule (payments by billing authorities to major precepting authorities),
  - (iii) under provision made by regulations under paragraph 10 of that Schedule (administration of payments by billing authorities to major precepting authorities) by virtue of sub-paragraph (2)(e) or (f) of that paragraph (reconciliation payments),
  - (iv) under provision made by regulations under paragraph 11 of that Schedule (regulations about payments by billing authorities to major precepting authorities out of deductions from the central share),
  - (v) under provision made by regulations under paragraph 33 of that Schedule (transitional protection payments),
  - (vi) under provision made by regulations under paragraph 39 or 40 of that Schedule (designation of areas or classes of hereditament) by virtue of paragraph 41 of that Schedule (payments by billing authorities to relevant authorities), or
  - (vii) under provision made by regulations under paragraph 42 of that Schedule (payments to Secretary of State following estimates of amounts relating to designated areas or classes),]
- (d) payments to be made by the authority to another person in repaying, under regulations under this Act or Part I of the Local Government Finance Act 1992, excess receipts by way of non-domestic rates or of council tax, and

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- (e) any other payments which are to be made by the authority to another person and which the Secretary of State specifies are to be met from a billing authority's collection fund.
- (3) The power to specify under this section—
- (a) includes power to revoke or amend a specification made under the power;
  - (b) may be exercised differently in relation to different authorities.]

#### Textual Amendments

- F383** S. 90 substituted (6.3.1992) by 1992 c. 14, s. 104, **Sch. 10 Pt. III para.20** (with s. 118(1)(2)(4))
- F384** Words in s. 90(1)(b) inserted (with effect in accordance with s. 5(3) of the amending Act) by **Local Government Finance Act 2012 (c. 17), Sch. 3 para. 24(2)**
- F385** S. 90(1)(ca) inserted (19.8.2009 for E.) by **Business Rate Supplements Act 2009 (c. 7), s. 32, Sch. 3 para. 4(1)(a)** (with s. 31); S.I. 2009/2202, art. 2
- F386** S. 90(1)(d)(da) substituted for s. 90(1)(d) (with effect in accordance with s. 5(3) of the amending Act) by **Local Government Finance Act 2012 (c. 17), Sch. 3 para. 24(3)**
- F387** S. 90(1A) inserted (19.8.2009 for E.) by **Business Rate Supplements Act 2009 (c. 7), s. 32, Sch. 3 para. 4(1)(b)** (with s. 31); S.I. 2009/2202, art. 2
- F388** Words in s. 90(2)(b) inserted (with effect in accordance with s. 5(3) of the amending Act) by **Local Government Finance Act 2012 (c. 17), Sch. 3 para. 24(4)**
- F389** S. 90(2)(ba) inserted (19.8.2009 for E.) by **Business Rate Supplements Act 2009 (c. 7), s. 32, Sch. 3 para. 4(1)(c)** (with s. 31); S.I. 2009/2202, art. 2
- F390** S. 90(2)(c)(ca) substituted for s. 90(2)(c) (with effect in accordance with s. 5(3) of the amending Act) by **Local Government Finance Act 2012 (c. 17), Sch. 3 para. 24(5)**

#### Modifications etc. (not altering text)

- C97** S. 90: power to amend conferred (19.8.2009 for E.) by **Business Rate Supplements Act 2009 (c. 7), s. 22(1)(2), 32** (with s. 31); S.I. 2009/2202, art. 2

## 91 General funds.

- (1) For the purposes of this section each of the following is a relevant authority—
- (a) a district council,
  - <sup>[F391]</sup>(aa) a county council to which have been transferred, by or in consequence of an order under section 17 of the Local Government Act 1992 [<sup>F392F393</sup>... or Part 1 of the Local Government and Public Involvement in Health Act 2007], the functions of district councils in relation to the county council's area,]
  - <sup>[F394]</sup>(ab) the Greater London Authority,]
  - (b) a London borough council, and
  - (c) the Council of the Isles of Scilly.
- (2) Every relevant authority shall establish, and then maintain, a fund (to be called its general fund) in accordance with this Part.
- (3) [<sup>F395</sup>Subject to [<sup>F396</sup>subsections (3A) [<sup>F397</sup>to (3D)]] below,] An authority's general fund must be established on 1 April 1990.
- <sup>[F398]</sup>(3A) In the case of a district council which is established for an area by an order under section 17 of the Local Government Act 1992 [<sup>F399</sup>or section 17 of the Regional Assemblies (Preparations) Act 2003], the general fund must be established on the date



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on which by virtue of the order the structural or boundary change affecting the area comes into force.

<sup>F398</sup>(3B) In the case of—

- (a) a county council which is established by such an order and to which are transferred by or in consequence of the order the functions of district councils in relation to the county council's area, or
- (b) an existing county council to which are transferred by or in consequence of such an order the functions of district councils in relation to the county council's area,

the general fund must be established on the date on which by virtue of the order the structural change comes into force <sup>F400</sup>....]

<sup>F401</sup>(3C) In the case of the Greater London Authority, the general fund must be established on a date specified in regulations.]

<sup>F402</sup>(3D) In the case of—

- (a) a district council or London borough council established by an order under Part 1 of the Local Government and Public Involvement in Health Act 2007, or
- (b) a county council to which the functions of district councils in relation to the county council's area are transferred by or in consequence of such an order,

the general fund must be established on a date specified in the order or in regulations made under section 14 of that Act.]

(4) Any sum received by a relevant authority <sup>F403</sup> on or after the date on which it is required by this section to establish its general fund shall be paid into that fund]; but this does not apply to a sum which is to be paid into its collection fund or a trust fund.

(5) Any payment to be made by a relevant authority <sup>F404</sup> on or after the date on which it is required by this section to establish its general fund shall be met from that fund]; but this does not apply to a payment which is to be met from its collection fund or a trust fund.

(6) After 31 March 1990 no district council or London borough council shall be required to keep a general rate fund; and the assets held in the general rate fund of such an authority immediately before 1 April 1990 (other than assets forming part of a trust fund) shall be transferred to its general fund on that date.

(7) After 31 March 1990 the Council of the Isles of Scilly shall not be required to keep any fund known as its general fund and required (apart from this subsection) to be kept under any order made under section 265 of the <sup>M11</sup>Local Government Act 1972; and the assets held in that fund immediately before 1 April 1990 (other than assets forming part of a trust fund) shall be transferred on that date to the Council's general fund established under this section.

<sup>F405</sup>(8) The assets held in the county fund of a <sup>F406</sup>relevant county council] immediately before the reorganisation date (other than assets forming part of a trust fund) shall be transferred on that date to its general fund established under this section.]

<sup>F407</sup>(9) In subsection (8)—

“relevant county council” means—

- (a) a county council such as is referred to in subsection (3B)(b) above, or
- (b) an existing county council to which the functions of district councils in relation to the county council's area are transferred by or in

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consequence of an order under Part 1 of the Local Government and Public Involvement in Health Act 2007, and  
 “the reorganisation date” means the date on which the council is required by this section to establish its general fund.]

#### Textual Amendments

- F391** S. 91(1)(aa) inserted (28.11.1994) by S.I. 1994/2825, **reg. 7(1)**
- F392** Words in s. 91(1)(aa) substituted (1.11.2007 for E.) by Local Government and Public Involvement in Health Act 2007 (c. 28), s. 245(5), **Sch. 1 para. 16(4)(a)**; S.I. 2007/3136, art. 2(b)
- F393** Words in s. 91(1)(aa) repealed (1.4.2010) by Local Democracy, Economic Development and Construction Act 2009 (c. 20), ss. 146(3), 148(5), **Sch. 7 Pt. 4**; S.I. 2009/3318, art. 4(ii)
- F394** S. 91(1)(ab) inserted (12.1.2000) by 1999 c. 29, s. 106(1)(2); S.I. 1999/3434, **art. 2**
- F395** Words in s. 91(3) inserted (28.11.1994) by S.I. 1994/2825, **reg. 7(2)**
- F396** Words in s. 91(3) substituted (12.1.2000) by 1999 c. 29, s. 106(1)(3); S.I. 1999/3434, **art. 2**
- F397** Words in s. 91(3) substituted (1.11.2007 for E.) by Local Government and Public Involvement in Health Act 2007 (c. 28), s. 245(5), **Sch. 1 para. 16(4)(b)**; S.I. 2007/3136, art. 2(b)
- F398** S. 91(3A)(3B) inserted (28.11.1994) by S.I. 1994/2825, **reg. 7(3)**
- F399** Words in s. 91(3A) inserted (8.5.2003) by Regional Assemblies (Preparations) Act 2003 (c. 10), s. 27(2), **Sch. para. 3(4)(b)**
- F400** Words in s. 91(3B) repealed (1.11.2007 for E.) by Local Government and Public Involvement in Health Act 2007 (c. 28), s. 245(5), **Sch. 1 para. 16(4)(c)**, **Sch. 18 Pt. 1**; S.I. 2007/3136, art. 2(b)(c)
- F401** S. 91(3C) inserted (12.1.2000) by 1999 c. 29, s. 106(1)(4); S.I. 1999/3434, **art. 2**
- F402** S. 91(3D) inserted (1.11.2007 for E.) by Local Government and Public Involvement in Health Act 2007 (c. 28), s. 245(5), **Sch. 1 para. 16(4)(d)**; S.I. 2007/3136, art. 2(b)
- F403** Words in s. 91(4) substituted (28.11.1994) by S.I. 1994/2825, **reg. 7(4)**
- F404** Words in s. 91(5) substituted (28.11.1994) by S.I. 1994/2825, **reg. 7(5)**
- F405** S. 91(8) added (28.11.1994) by S.I. 1994/2825, **reg. 7(6)**
- F406** Words in s. 91(8) substituted (1.11.2007 for E.) by Local Government and Public Involvement in Health Act 2007 (c. 28), s. 245(5), **Sch. 1 para. 16(4)(e)**; S.I. 2007/3136, art. 2(b)
- F407** S. 91(9) inserted (1.11.2007 for E.) by Local Government and Public Involvement in Health Act 2007 (c. 28), s. 245(5), **Sch. 1 para. 16(4)(f)**; S.I. 2007/3136, art. 2(b)

#### Modifications etc. (not altering text)

- C98** S. 91 applied (28.11.1994) by S.I. 1994/2825, **reg. 16(1)(a)**
- C99** S. 91(3) applied with modifications (28.11.1994) by S.I. 1994/2825, **reg. 16(1)(a)**
- C100** S. 91(4)(5) applied with modifications (28.11.1994) by S.I. 1994/2825, **reg. 16(1)(a)**

#### Marginal Citations

- M11** 1972 c. 70.

## 92 General funds: supplementary.

- (1) In this section “relevant authority” has the same meaning as in section 91 above.
- (2) The Secretary of State may make regulations—
  - (a) about the relationship of a relevant authority’s general fund to its other funds;
  - (b) providing for assets falling within a relevant authority’s general fund to be held in separate funds within the general fund.

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- (3) The regulations may provide that any fund established by a relevant authority on or after 1 April 1990, other than its collection fund or a trust fund, is to be maintained as a separate fund falling within its general fund.
- (4) The regulations may provide that such assets as are transferred to a relevant authority's general fund under [F<sup>408</sup> section 91(6), (7) or (8)] above and fall within a prescribed description shall be held in separate funds falling within the general fund; and the number and composition of the separate funds shall be such as are prescribed.

#### Textual Amendments

**F408** Words in S. 92(4) substituted (28.11.1994) by [S.I. 1994/2825, reg. 8](#)

#### Modifications etc. (not altering text)

**C101** S. 92 applied (28.11.1994) by [S.I. 1994/2825, reg. 16\(1\)\(a\)](#)

### 93 The City fund.

- (1) The Common Council shall establish, and then maintain, a fund (to be called the City fund) in accordance with this Part.
- (2) The City fund must be established on 1 April 1990.
- (3) Any sum received by the Common Council after 31 March 1990 shall be paid into the City fund if it is not a sum which is to be paid into its collection fund or a trust fund and—
  - (a) it is received in respect of the general rate, the poor rate or the St. Botolph tithe rate, or
  - (b) it would have fallen to be credited in aid of any of those rates had this Act not been passed.
- (4) Any payment to be made by the Common Council after 31 March 1990 shall be met from the City fund if it is not a payment which is to be met from its collection fund or a trust fund and if, had this Act not been passed, it would have fallen to be met out of—
  - (a) the general rate, the poor rate or the St. Botolph tithe rate, or
  - (b) sums which, had this Act not been passed, would have fallen to be credited in aid of any of those rates.
- (5) No sum shall be paid into, and no payment shall be met from, the City fund except in accordance with subsections (3) and (4) above.
- (6) The assets of the Common Council subsisting immediately before 1 April 1990 shall be transferred to the City fund on that date if they are assets—
  - (a) subsisting in respect of the general rate, the poor rate or the St. Botolph tithe rate, or
  - (b) representing sums credited in aid of any of those rates.

### 94 The City: further provisions.

- (1) The Secretary of State may make regulations—
  - (a) about the relationship of the City fund to other funds of the Common Council;

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- (b) providing for assets falling within the City fund to be held in separate funds within the City fund;
  - (c) prohibiting the Common Council from establishing funds.
- (2) The regulations may provide that any fund established by the Common Council on or after 1 April 1990, and falling within a prescribed description, is to be maintained as a separate fund falling within the City fund.
- (3) The regulations may provide that such assets as are transferred to the City fund under section 93(6) above and fall within a prescribed description shall be held in separate funds falling within the City fund; and the number and composition of the separate funds shall be such as are prescribed.
- (4) The regulations may provide that the Common Council shall not establish or maintain on or after 1 April 1990 a fund into which both the following must or may be paid—
- (a) sums which must be paid into the City fund under section 93(3) above, and
  - (b) other sums.
- (5) The regulations may provide that the Common Council shall not establish or maintain on or after 1 April 1990 a fund from which both the following must or may be met—
- (a) payments which must be met from the City fund under section 93(4) above, and
  - (b) other payments.

### *Calculations*

**F409**95 .....

#### **Textual Amendments**

**F409** S. 95 repealed (6.3.1992) by 1992 c. 14, ss. 104, 117(2), Sch. 10 Pt. III para. 21, **Sch.14** (with s. 118(1)(2)(4))

**F410**96 .....

#### **Textual Amendments**

**F410** S. 96 repealed (6.3.1992) by 1992 c. 14, ss. 104, 117(2), Sch. 10 Pt. III para. 21, **Sch.14** (with s. 118(1)(2)(4))

### *Transfers between funds*

**[97** <sup>F411</sup>**Principal transfers between funds.**

- (1) Subject to subsection (2) below, a billing authority which has made calculations in accordance with sections [<sup>F412</sup>31A, 31B and 34 to 36] of the Local Government Finance Act 1992 (originally or by way of substitute) shall transfer from its collection fund to its general fund an amount which shall be calculated by applying the formula—

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## $B \times T$

where—

B is the amount calculated (or last calculated) by the authority under section [F413]31B(1)] of that Act as the basic amount of its council tax;

T is the amount determined for item T in section [F414]31B(1)] of that Act.

- (2) Where the amount given by subsection (1) above is a negative amount, the authority shall transfer the equivalent positive amount from its general fund to its collection fund.

[ The Secretary of State may by regulations make provision requiring a billing authority F415(2A) to transfer from its collection fund to its general fund such amounts as may be specified in or determined in accordance with the regulations by reference to—

- (a) sums received by the authority in respect of non-domestic rates under this Act, and  
(b) sums received by the authority under or by virtue of Schedule 7B (local retention of non-domestic rates) and required to be paid into its collection fund by virtue of provision made by or under section 90(1)(d) or (da).

(2B) The Secretary of State may by regulations make provision requiring a billing authority to transfer from its general fund to its collection fund such amounts as may be specified in or determined in accordance with the regulations by reference to sums received by the authority in respect of non-domestic rates under this Act.]

- (3) Where in accordance with regulations under section 99(3) below a billing authority has estimated that there is a surplus in its collection fund for the preceding year, it shall transfer from its collection fund to its general fund an amount equal to so much of the surplus as, in accordance with the regulations, the authority calculates to be its share.

- (4) Where in accordance with regulations under section 99(3) below a billing authority has estimated that there is a deficit in its collection fund for the preceding year, it shall transfer from its general fund to its collection fund an amount equal to so much of the deficit as, in accordance with the regulations, the authority calculates must be borne by it.

F416(4A) . . . . .

- (5) In this section and sections 98 and 99 below, any reference to a billing authority's general fund shall be construed in relation to the Common Council as a reference to the City fund.]

### Textual Amendments

- F411** S. 97 substituted (6.3.1992) by 1992 c. 14, s. 104, **Sch. 10 Pt. III para.22** (with s. 118(1)(2)(4))  
**F412** Words in s. 97(1) substituted (3.12.2011) by **Localism Act 2011 (c. 20)**, s. 240(2), **Sch. 7 para. 4(a)**; S.I. 2011/2896, art. 2(i)  
**F413** Word in s. 97(1) substituted (3.12.2011) by **Localism Act 2011 (c. 20)**, s. 240(2), **Sch. 7 para. 4(b)**; S.I. 2011/2896, art. 2(i)  
**F414** Word in s. 97(1) substituted (3.12.2011) by **Localism Act 2011 (c. 20)**, s. 240(2), **Sch. 7 para. 4(c)**; S.I. 2011/2896, art. 2(i)

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- F415** S. 97(2A)(2B) inserted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 3 para. 25\(2\)](#)
- F416** S. 97(4A) omitted (with effect in accordance with s. 5(3) of the amending Act) by virtue of [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 3 para. 25\(3\)](#)

**Modifications etc. (not altering text)**

- C102** S. 97 restricted (6.3.1992) by [1992 c. 14, s. 62\(2\)](#) (with [s. 118\(1\)\(2\)\(4\)](#))  
 S. 97 modified (27.7.1999) by [1992 c. 14, s. 52k\(2\)](#) (as inserted by [1999 c. 27, s. 30, Sch. 1 Pt. I para. 1](#))  
 S. 97 modified (27.7.1999) by [1992 c. 14, s. 52V\(3\)](#)(as inserted by [1999 c. 27, s. 30, Sch. 1 Pt. I para. 1](#))
- C103** Ss. 97, 98 modified by [1992 c. 14, s. 52ZI\(2\)\(3\)](#) (as inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), [ss. 72\(1\), 240\(2\)](#), [Sch. 5](#); [S.I. 2011/2896, art. 2\(i\)](#))
- C104** Ss. 97, 98 modified by [1992 c. 14, s. 52ZW\(4\)](#) (as inserted (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), [ss. 72\(1\), 240\(2\)](#), [Sch. 5](#); [S.I. 2011/2896, art. 2\(i\)](#))

**98 Other transfers between funds.**

- <sup>F417</sup>(1) . . . . .
- <sup>F417</sup>(2) . . . . .
- (3) Regulations under section 89(5) above may include provision that—
  - (a) any sum to which they relate shall be transferred from an authority’s collection fund to its general fund <sup>F418</sup> . . . . ;
  - (b) the sum so transferred shall be held, invested or otherwise used in such manner as may be prescribed;
  - (c) a sum equal to the sum transferred shall be transferred to the authority’s collection fund from its general fund <sup>F418</sup> . . . . ;
  - <sup>F419</sup>(d) . . . . .
- (4) If the Secretary of State directs it to do so, a [<sup>F420</sup>billing authority] shall transfer from its collection fund to its general fund <sup>F421</sup> . . . such an amount as is specified in, or calculated in a manner specified in, the direction; and the transfer shall be made at such time as is specified in the direction.
- (5) If the Secretary of State directs it to do so, a [<sup>F420</sup>billing authority] shall transfer to its collection fund from its general fund <sup>F422</sup> . . . such an amount as is specified in, or calculated in a manner specified in, the direction; and the transfer shall be made at such time as is specified in the direction.
- (6) Different directions may be given to different authorities under [<sup>F423</sup>subsection (4) or (5)] above.

**Textual Amendments**

- F417** S. 98(1)(2) repealed (6.3.1992) by [1992 c. 14, ss. 104, 117\(2\)](#), [Sch. 10 Pt. III para. 23\(1\)\(a\)](#), [Sch.14](#) (with [s. 118\(1\)\(2\)\(4\)](#))
- F418** Words in [s. 98\(3\)\(a\)\(c\)](#) repealed (6.3.1992) by [1992 c. 14, ss. 104, 117\(2\)](#), [Sch. 10 Pt. III para. 23\(1\)\(b\)](#), [Sch.14](#) (with [s. 118\(1\)\(2\)\(4\)](#))
- F419** S. 98(3)(d) repealed (6.3.1992) by [1992 c. 14, ss. 104, 117\(2\)](#), [Sch. 10 Pt. III para. 23\(1\)\(b\)](#), [Sch.14](#) (with [s. 118\(1\)\(2\)\(4\)](#))

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- F420** Words in s. 98(4)(5) substituted (6.3.1992) by 1992 c. 14, s. 104, **Sch. 10 Pt. III para. 23(2)** (with s. 118(1)(2)(4))
- F421** Words in s. 98(4) repealed (6.3.1992) by 1992 c. 14, ss. 104, 117(2), Sch. 10 Pt. III para. 23(1)(c), **Sch.14** (with s. 118(1)(2)(4))
- F422** Words in s. 98(5) repealed (6.3.1992) by 1992 c. 14, ss. 104, 117(2), Sch. 10 Pt. III para. 23(1)(d), **Sch.14** (with s. 118(1)(2)(4))
- F423** Words in s. 98(6) substituted (6.3.1992) by 1992 c. 14, s. 104, **Sch. 10 Pt. III para. 23(3)** (with s. 118(1)(2)(4))

#### **Modifications etc. (not altering text)**

- C103** Ss. 97, 98 modified by 1992 c. 14, s. 52ZI(2)(3) (as inserted (3.12.2011) by **Localism Act 2011 (c. 20)**, ss. 72(1), 240(2), **Sch. 5**; S.I. 2011/2896, art. 2(i))
- C104** Ss. 97, 98 modified by 1992 c. 14, s. 52ZW(4) (as inserted (3.12.2011) by **Localism Act 2011 (c. 20)**, ss. 72(1), 240(2), **Sch. 5**; S.I. 2011/2896, art. 2(i))
- C105** S. 98 restricted (6.3.1992) by 1992 c. 14, s. 62(2) (with s. 118(1)(2)(4))  
S. 98 modified (27.7.1999) by 1992 c. 14, s. 52K(2) (as inserted by 1999 c. 27, s. 30, **Sch. 1 Pt. I para. 1**)  
S. 98 modified (27.7.1999) by 1992 c. 14, s. 52V(3) (as inserted by 1999 c. 27, s. 30, **Sch. 1 Pt. I para. 1**)

### *Regulations about funds*

#### **[<sup>F424</sup>99 Regulations about funds.**

- (1) The Secretary of State may make regulations about the discharge of the following liabilities of a billing authority—
- (a) the liability to pay anything from its collection fund or its general fund in respect of any precept issued by a major or local precepting authority under Part I of the Local Government Finance Act 1992;
  - (b) the liability to transfer anything from its collection fund under section [<sup>F425</sup>97(1) or (3) or regulations under section 97(2A) above]; and
  - (c) the liability to transfer anything from its general fund under section 97(2) or (4) above [<sup>F426</sup>or regulations under section 97(2B) above].
- (2) The regulations may include provision—
- (a) that anything falling to be paid or transferred must be paid or transferred within a prescribed period;
  - (b) that anything falling to be paid or transferred must be paid or transferred in instalments of such amounts, and at such times, as are determined by the billing authority in accordance with prescribed rules;
  - (c) that the billing authority must inform any precepting authorities when instalments will be paid and how they are to be calculated;
  - (d) that if an instalment is not paid to a precepting authority in accordance with the regulations, it is to be entitled to interest on the amount of the instalment;
  - (e) as to the circumstances in which the billing authority is to be treated as having discharged the liabilities mentioned in subsection (1) above;
  - (f) as to the recovery (by deduction or otherwise) of any excess amount paid by the billing authority to any precepting authority in purported discharge of the liability mentioned in subsection (1)(a) above; and



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- (g) as to the transfer back of any excess amount transferred by the billing authority in purported discharge of the liability mentioned in subsection (1)(b) or (c) above.
- (3) The Secretary of State may by regulations make provision as regards any financial year—
- (a) that a billing authority must estimate at a prescribed time in the preceding financial year and in accordance with prescribed rules whether there is a deficit or surplus in its collection fund for that year and, if so, the amount of the deficit or surplus;
  - (b) that any surplus or deficit so estimated shall in the financial year concerned—
    - (i) be shared among, or be borne between, the billing authority and [F427 one or more relevant authorities] in accordance with prescribed rules; or
    - (ii) in the case of the financial year beginning in 1993, belong solely to, or be borne solely by, the billing authority;
  - (c) that the billing authority must within a prescribed period inform [F428 prescribed relevant authorities] of the effects of any estimates and rules mentioned in paragraphs (a) and (b) above;
  - (d) as to the manner in which any payments which fall to be made by a billing authority or a [F429 relevant authority] by virtue of any provision included in regulations under paragraph (a) or (b) above must be made;
  - (e) as to the period within which, or time or times at which, any such payments or instalments of such payments must be made; and
  - (f) as to the recovery (by deduction or otherwise) of any excess amount paid by a [F430 relevant authority] or a billing authority in purported discharge of any liability arising by virtue of any provision included in regulations under paragraph (a) or (b) above.

F431(3A) .....

F431(3B) .....

[ In subsection (3) “relevant authority” means—

- F432(3C)
- (a) a major precepting authority, or
  - (b) the Secretary of State.

- (3D) Regulations under subsection (3) may make separate provision in relation to council tax and non-domestic rates, with the effect that—
- (a) more than one estimate is to be made by a billing authority of whether there is a deficit or surplus in its collection fund for a financial year and, if so, of the amount of the deficit or surplus,
  - (b) each estimate takes into account different amounts to be paid into or met from that fund, and
  - (c) each estimate has different consequences as to the payments to be made, or other functions to be exercised, by the billing authority, major precepting authorities or the Secretary of State.]

- (4) The Secretary of State may make regulations requiring transfers between funds, or adjustments or assumptions, to be made to take account of any substitute calculation under section [F433 31A(4)] of the Local Government Finance Act 1992.

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- (5) The Secretary of State may make regulations providing that sums standing to the credit of a billing authority's collection fund at any time in a financial year must not exceed a total to be calculated in such manner as may be prescribed.
- (6) Regulations under subsection (5) above in their application to a particular financial year (including regulations amending others) shall not be effective unless they come into force before 1 January in the preceding financial year; but this does not affect regulations which merely revoke others.]

#### Textual Amendments

- F424** S. 99 substituted (6.3.1992) by 1992 c. 14, s. 104, **Sch. 10 Pt. III para.24** (with s. 118(1)(2)(4))
- F425** Words in s. 99(1)(b) substituted (with effect in accordance with s. 5(3) of the amending Act) by Local Government Finance Act 2012 (c. 17), **Sch. 3 para. 26(2)**
- F426** Words in s. 99(1)(c) inserted (with effect in accordance with s. 5(3) of the amending Act) by Local Government Finance Act 2012 (c. 17), **Sch. 3 para. 26(3)**
- F427** Words in s. 99(3)(b)(i) substituted (with effect in accordance with s. 5(3) of the amending Act) by Local Government Finance Act 2012 (c. 17), **Sch. 3 para. 26(4)(a)**
- F428** Words in s. 99(3)(c) substituted (with effect in accordance with s. 5(3) of the amending Act) by Local Government Finance Act 2012 (c. 17), **Sch. 3 para. 26(4)(b)**
- F429** Words in s. 99(3)(d) substituted (with effect in accordance with s. 5(3) of the amending Act) by Local Government Finance Act 2012 (c. 17), **Sch. 3 para. 26(4)(c)**
- F430** Words in s. 99(3)(f) substituted (with effect in accordance with s. 5(3) of the amending Act) by Local Government Finance Act 2012 (c. 17), **Sch. 3 para. 26(4)(c)**
- F431** S. 99(3A)(3B) omitted (with effect in accordance with s. 5(3) of the amending Act) by virtue of Local Government Finance Act 2012 (c. 17), **Sch. 3 para. 26(5)**
- F432** S. 99(3C)(3D) inserted (with effect in accordance with s. 5(3) of the amending Act) by Local Government Finance Act 2012 (c. 17), **Sch. 3 para. 26(6)**
- F433** Word in s. 99(4) substituted (3.12.2011) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 7 para. 5**; S.I. 2011/2896, art. 2(i)

## F434 PART VII

#### Textual Amendments

- F434** Part VII (ss. 100-110) repealed (6.3.1992) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4))

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## PART VIII

### FINANCIAL ADMINISTRATION

#### Modifications etc. (not altering text)

- C106** Pt. VIII (ss. 111-116) applied (*temp.* from 4.5.1995 to 31.3.1996) by S.I. 1995/1042, **art. 4(1)**  
Pt. VIII (ss. 111-116) applied (with modifications) (4.6.1996) by S.I. 1996/1243, **art. 18, Sch. 5 Pt. I para. 4(1)**  
Power to make provision about matters of the kind dealt with by Pt. VIII (ss. 111-116) conferred (1.9.1997) by 1997 c. 50, s. 44(1), **Sch. 4** para. (i); S.I. 1997/1930, **art. 3(2)(m)** (with art. 3(3))  
Pt. VIII: power to apply conferred (31.8.2000) by 1997 c. 25, s. 59D(4) (as inserted (31.8.2000) by 1999 c. 22, s. 83(2), (with s. 107, Sch. 14 para. 7(2)); S.I. 2000/1920, **art. 3(b)**
- C107** Pt. VIII applied (with modifications) (24.3.2005) by The New Forest National Park Authority (Establishment) Order 2005 (S.I. 2005/421), **art. 1, Sch. 3 para. 2**
- C108** Pt. 8 applied (with modifications) (24.3.2010) by The South Downs National Park Authority (Establishment) Order 2010 (S.I. 2010/497), **art. 1, Sch. 3 para. 2**
- C109** Pt. VIII applied (with modifications) (1.7.2015) by The National Park Authorities (England) Order 2015 (S.I. 2015/770), **art. 1, Sch. 3 para. 3**

#### 111 Interpretation.

- (1) This section applies for the purposes of this Part.
- (2) Each of the following is a relevant authority
- (a) a county council,
  - <sup>F438</sup>(aa) a county borough council,]
  - (b) a district council,
  - <sup>F439</sup>[(bb) the Greater London Authority;
  - (bc) a functional body, within the meaning of the 1999 Act;
  - (bd) the London Pensions Fund Authority;]
  - (c) a London borough council,
  - (d) . . . <sup>F440</sup>
  - <sup>F441</sup>(e) a police and crime commissioner,
  - (ea) a chief officer of police (which, for this purpose, means a chief constable of a police force maintained under section 2 of the Police Act 1996 or the Commissioner of Police of the Metropolis),]
  - <sup>F442</sup>(ea) . . . . .
  - <sup>F443</sup>(f) . . . . .
  - (g) a metropolitan county fire and civil defence authority,
  - <sup>F444</sup>(h) . . . . .
  - <sup>F445</sup>(i) an Integrated Transport Authority for an integrated transport area in England,]
  - <sup>F446</sup>(ia) an economic prosperity board established under section 88 of the Local Democracy, Economic Development and Construction Act 2009,
  - (ib) a combined authority established under section 103 of that Act,]
  - (j) a waste disposal authority,

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- (k) the Council of the Isles of Scilly,  
<sup>F443</sup>(l) .....  
(m) a [<sup>F447</sup>combined fire and rescue authority] .
- (3) The <sup>M12</sup>1972 Act is the Local Government Act 1972 and the <sup>M13</sup>1985 Act is the Local Government Act 1985 [<sup>F448</sup>and the 1999 Act is the Greater London Authority Act 1999][<sup>F449</sup>and the 2011 Act is the Police Reform and Social Responsibility Act 2011] .
- [<sup>F450</sup>(3A) In this Part, “council manager”, “elected mayor”, “executive”, “executive arrangements”, “executive leader”, <sup>F451</sup>... “mayor and cabinet executive” and “mayor and council manager executive” have the same meaning as in Part II of the Local Government Act 2000.]
- [<sup>F452</sup>(3B) In this Part, “leader and cabinet executive” means—
- (a) in relation to England: a leader and cabinet executive (England);
- (b) in relation to Wales: a leader and cabinet executive (Wales);
- and for this purpose “leader and cabinet executive (England)” and “leader and cabinet executive (Wales)” have the same meanings as in Part 2 of the Local Government Act 2000.]
- (4) The commencement day is the day on which this Part comes into force.
- (5) This Part shall come into force at the end of the period of 2 months beginning with the day on which this Act is passed.

#### Textual Amendments

- F438** S. 111(2)(aa) inserted (3.4.1995) by 1994 c. 19, s. 38(11), **Sch. 12 para. 3** (with ss. 54(5)(7), 55(5), Sch. 17 paras. 22(1), 23(2)); S.I. 1995/852, **art. 6(1)** (with art. 6(2)-(5))
- F439** S. 111(bb)(bc)(bd) inserted (8.5.2000 for certain purposes and 3.7.2000 in so far as not already in force) by 1999 c. 29, **s. 128(1)(2)** (with Sch. 12 para. 9(1)); S.I. 1999/3434, **arts. 3, 4**
- F440** S. 111(2)(d) repealed by Education Reform Act 1988 (c. 40, SIF 41:1), ss. 231(7), 235(6), 237(2), **Sch. 13 Pt. 1**
- F441** S. 111(2)(e)(ea) substituted for s. 111(2)(e) (16.1.2012) by Police Reform and Social Responsibility Act 2011 (c. 13), s. 157(1), **Sch. 16 para. 186(a)**; S.I. 2011/3019, art. 3, Sch. 1 (with Sch. 2 para. 54)
- F442** S. 111(2)(ea) repealed (1.4.2002) by 2001 c. 16, ss. 128, 137, Sch. 6 Pt. 2 para. 46, **Sch. 7 Pt. 5(1)**; S.I. 2002/344, **art. 3(k)(m)** (with transitional provisions in art. 4)
- F443** S. 111(2)(f)(l) repealed (1.4.1995) by 1994 c. 29, s. 93, **Sch. 9 Pt. I**; S.I. 1994/3262, art. 4, **Sch.**
- F444** s. 111(2)(h) repealed (3.7.2000) by 1999 c. 29, ss. 328(8), 423, Sch. 29, Pt. I para. 51, **Sch. 34**, Pt. VIII (with Sch. 12 para. 9(1)); S.I. 2000/1094, **art. 4(a)(h)(i)**
- F445** S. 111(2)(i) substituted (9.2.2009) by Local Transport Act 2008 (c. 26), s. 134(4), **Sch. 4 para. 56(3)**; S.I. 2009/107, art. 2(1), Sch. 1 Pt. 1
- F446** S. 111(2)(ia)(ib) inserted (17.12.2009) by Local Democracy, Economic Development and Construction Act 2009 (c. 20), s. 148(6), **Sch. 6 para. 77**; S.I. 2009/3318, art. 2(c)
- F447** Words in s. 111(2)(m) substituted (1.10.2004 except in relation to W., 10.11.2004 for W.) by Fire and Rescue Services Act 2004 (c. 21), s. 61, **Sch. 1 para. 68(3)**; S.I. 2004/2304, art. 2; S.I. 2004/2917, art. 2
- F448** Words in s. 111(3) added (8.5.2000) by 1999 c. 29, **s. 128(1)(3)** (with Sch. 12 para. 9(1)); S.I. 1999/3434, **art. 3**
- F449** Words in s. 111(3) inserted (16.1.2012) by Police Reform and Social Responsibility Act 2011 (c. 13), s. 157(1), **Sch. 16 para. 186(b)**; S.I. 2011/3019, art. 3, Sch. 1 (with Sch. 2 para. 54)
- F450** S. 111(3A) inserted (E.) (11.7.2001) by S.I. 2001/2237, **art. 19** and s. 111(3A) inserted (W.) (1.4.2002) by S.I. 2002/808, **art. 18**

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**F451** Words in s. 111(3A) repealed (30.12.2007) by [Local Government and Public Involvement in Health Act 2007 \(c. 28\), s. 245\(2\), Sch. 3 para. 21\(2\)](#), **Sch. 18 Pt. 3**

**F452** S. 111(3B) inserted (30.12.2007) by [Local Government and Public Involvement in Health Act 2007 \(c. 28\), s. 245\(2\)](#), **Sch. 3 para. 21(3)**

#### Marginal Citations

**M12** 1972 c. 70.

**M13** 1985 c. 51.

## 112 Financial administration as to certain authorities.

- (1) On and after the commencement day each authority mentioned in subsection (2) below shall make arrangements for the proper administration of its financial affairs and shall secure that one of its officers has responsibility for the administration of those affairs.
- (2) The authorities are—
  - <sup>F453</sup>(a) .....
  - <sup>F454</sup>(ab) .....
  - (b) any [<sup>F455</sup>combined fire and rescue authority]. [<sup>F456</sup>,
  - (c) any economic prosperity board established under section 88 of the Local Democracy, Economic Development and Construction Act 2009.]

#### Textual Amendments

**F453** S. 112(2)(a) omitted (22.11.2012) by virtue of [Police Reform and Social Responsibility Act 2011 \(c. 13\), s. 157\(1\)](#), **Sch. 16 para. 187**; S.I. 2012/2892, art. 2(i)

**F454** S. 112(2)(ab) repealed (1.4.2002) by 2001 c. 16, ss. 128, 137, Sch. 6 Pt. 2 para. 47, **Sch. 7 Pt. 5(1)**; S.I. 2002/344, **art. 3(k)(m)** (with transitional provisions in art. 4)

**F455** Words in s. 112(2)(b) substituted (1.10.2004 except in relation to W., 10.11.2004 for W.) by [Fire and Rescue Services Act 2004 \(c. 21\), s. 61](#), **Sch. 1 para. 68(3)**; S.I. 2004/2304, art. 2; S.I. 2004/2917, art. 2

**F456** S. 112(2)(c) inserted (17.12.2009) by [Local Democracy, Economic Development and Construction Act 2009 \(c. 20\), s. 148\(6\)](#), **Sch. 6 para. 78**; S.I. 2009/3318, art. 2(c)

## 113 Qualifications of responsible officer.

- (1) On and after the commencement day the person having responsibility for the administration of the financial affairs of a relevant authority under section 151 of the 1972 Act, section 73 of the 1985 Act [<sup>F457</sup>section 127 of the 1999 Act] or section 112 above shall fulfil the requirement in one (or the requirements in each) of the paragraphs of subsection (2) below.
- (2) The requirements are that—
  - (a) he is a member of one or more of the bodies mentioned in subsection (3) below;
  - (b) immediately before the commencement day he had responsibility for the administration of the financial affairs of any of the authorities mentioned in section 111(2)(a) to (k) above under section 151 of the 1972 Act or section 73 of the 1985 Act.
- (3) The bodies are—

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- (a) the Institute of Chartered Accountants in England and Wales,
  - (b) the Institute of Chartered Accountants of Scotland,
  - (c) the Chartered Association of Certified Accountants,
  - (d) the Chartered Institute of Public Finance and Accountancy,
  - (e) the Institute of Chartered Accountants in Ireland,
  - (f) the Chartered Institute of Management Accountants, and
  - (g) any other body of accountants established in the United Kingdom and for the time being approved by the Secretary of State for the purposes of this section.
- (4) The authority mentioned in subsection (2)(b) above need not be the same as that under consideration for the purpose of applying subsection (1) above.

#### Textual Amendments

**F457** Words in s. 113(1) inserted (8.5.2000 for certain purposes and 3.7.2000 in so far as not already in force) by 1999 c. 29, s. 129 (with Sch. 12 para. 9(1)); S.I. 1999/3434, arts. 3, 4

#### Modifications etc. (not altering text)

**C110** S. 113 applied (16.1.2012) by Police Reform and Social Responsibility Act 2011 (c. 13), s. 157(1), Sch. 4 para. 1(3); S.I. 2011/3019, art. 3, Sch. 1

**C111** S. 113 applied (22.11.2012) by Police Reform and Social Responsibility Act 2011 (c. 13), s. 157(1), Sch. 2 para. 4(3); S.I. 2012/2892, art. 2(c)

**C112** S. 113 applied (22.11.2012) by Police Reform and Social Responsibility Act 2011 (c. 13), s. 157(1), Sch. 1 para. 6(4); S.I. 2012/2892, art. 2(b)

**C113** S. 113 applied by 2004 c. 21, s. 4D(6) (as inserted (31.1.2017 for specified purposes, 3.4.2017 in so far as not already in force) by Policing and Crime Act 2017 (c. 3), s. 183(1)(5)(e), Sch. 1 para. 5; S.I. 2017/399, reg. 2, Sch. para. 38)

**C114** S. 113(2)(b) applied (with modifications) (4.6.1996) by S.I. 1996/1243, art. 18, Sch. 5 Pt. I para. 4(2)

## 114 Functions of responsible officer as regards reports.

- (1) On and after the commencement day the person having responsibility for the administration of the financial affairs of a relevant authority under section 151 of the 1972 Act, section 73 of the 1985 Act [<sup>F458</sup> section 127 of the 1999 Act]<sup>F459</sup>, or Schedule 1, 2 or 4 to the 2011 Act] or section 112 above shall have the duties mentioned in this section, without prejudice to any other functions; and in this section he is referred to as the chief finance officer of the authority.
- (2) [<sup>F460</sup>Subject to subsection (2A),]the chief finance officer of a relevant authority shall make a report under this section if it appears to him that the authority, a committee [<sup>F461</sup>of the authority, a person holding any office or employment under the authority, a member of [<sup>F462</sup>the relevant police force] ,], or a joint committee on which the authority is represented—
- (a) has made or is about to make a decision which involves or would involve the authority incurring expenditure which is unlawful,
  - (b) has taken or is about to take a course of action which, if pursued to its conclusion, would be unlawful and likely to cause a loss or deficiency on the part of the authority, or
  - (c) is about to enter an item of account the entry of which is unlawful.

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[<sup>F463</sup>(2A) Where a relevant authority is operating executive arrangements, the chief finance officer of the relevant authority shall not make a report under subsection (2) in respect of any action referred to in paragraph (a), (b) or (c) of that subsection unless it is action taken otherwise than by or on behalf of the relevant authority’s executive.]

(3) The chief finance officer of a relevant authority shall make a report under this section if it appears to him that the expenditure of the authority incurred (including expenditure it proposes to incur) in a financial year is likely to exceed the resources (including sums borrowed) available to it to meet that expenditure.

[<sup>F464</sup>(3A) It shall be the duty of the chief finance officer of a relevant authority [<sup>F465</sup>(except where the relevant authority is a chief officer of police)] , in preparing a report in pursuance of subsection (2) above, to consult so far as practicable—

- (a) with the person who is for the time being designated as the head of the authority’s paid service under section 4 of the Local Government and Housing Act 1989; and
- (b) with the person who is for the time being responsible for performing the duties of the authority’s monitoring officer under section 5 of that Act.]

<sup>F466</sup>[<sup>F467</sup>(3B) . . . . .]

<sup>F467</sup>(3C) Subsection (3A) above shall have effect in relation to Transport for London with the substitution for paragraphs (a) and (b) of the words “with the person who is for the time being designated for the purpose under subsection (3D) below”.

<sup>F467</sup>(3D) Transport for London shall designate a member of Transport for London, or a member of the staff of Transport for London, as the person who is to be consulted under subsection (3A) above.]

(4) Where a chief finance officer of a relevant authority has made a report under this section he shall send a copy of it to—

- (a) the person who at the time the report is made has the duty to audit the authority’s accounts, and

[<sup>F468</sup>(b) in the case of—

- (i) a police and crime commissioner, the commissioner and each member of the police and crime panel for the commissioner’s police area;
- (ii) the Mayor’s Office for Policing and Crime, that Office and each member of the police and crime panel of the London Assembly;
- (iii) a chief officer of police, the chief officer and the elected local policing body; and
- (iv) any other relevant authority, each person who is at that time a member of the authority; and]

<sup>F469</sup>(c) in a case where the relevant authority has a mayor and council manager executive, the person who at the time the report is made is the council manager of that authority

[<sup>F470</sup>(4A) The duty under subsection (4)(b) above—

- (a) in a case where the relevant authority is the Greater London Authority, is to send a copy of the report to the Mayor of London and to each member of the London Assembly; and

- (b) in a case where the relevant authority is a functional body, within the meaning of the 1999 Act, includes a duty to send a copy of the report to the Mayor of London and to the Chair of the Assembly, within the meaning of that Act.]



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- (5) Subject to subsection (6) below, the duties of a chief finance officer of a relevant authority under subsections (2) and (3) above shall be performed by him personally.
- (6) If the chief finance officer is unable to act owing to absence or illness his duties under subsections (2) and (3) above shall be performed—
- (a) by such member of his staff as is a member of one or more of the bodies mentioned in section 113(3) above and is for the time being nominated by the chief finance officer for the purposes of this section, or
  - (b) if no member of his staff is a member of one or more of those bodies, by such member of his staff as is for the time being nominated by the chief finance officer for the purposes of this section.
- (7) A relevant authority shall provide its chief finance officer with such staff, accommodation and other resources as are in his opinion sufficient to allow his duties under this section to be performed.
- (8) In this section—
- (a) references to a joint committee are to a committee on which two or more relevant authorities are represented, and
  - (b) references to a committee (joint or otherwise) include references to a sub-committee.
- [<sup>F471</sup>(8A) In this section “relevant police force”, in relation to the chief finance officer of a relevant authority, means—
- (a) in the case where the relevant authority is a chief officer of police, the police force of which that person is chief officer;
  - (b) in any other case, the police force maintained by the relevant authority.]
- <sup>F472</sup>(9) .....

#### Textual Amendments

- F458** Words in s. 114(1) inserted (8.5.2000 for certain purposes and otherwise 3.7.2000) by 1999 c. 29, s. **130(1)(2)** (with Sch. 12 para. 9(1)); S.I. 1999/3434, arts. 3, 4
- F459** Words in s. 114(1) inserted (16.1.2012) by Police Reform and Social Responsibility Act 2011 (c. 13), s. 157(1), Sch. 16 para. 188(2); S.I. 2011/3019, art. 3, Sch. 1
- F460** Words in s. 114(2) inserted (E.) (11.7.2001) by S.I. 2001/2237, art. 20(1)(a) and inserted (W.) (1.4.2002) by S.I. 2002/808, art. 19(1)(a)
- F461** Words in s. 114(2) substituted (1.10.1994) by 1994 c. 29, s. 43, Sch. 4 Pt. I para. 34; S.I. 1994/2025, art. 6(1)(2)(e)(g)
- F462** Words in s. 114(2) substituted (16.1.2012) by Police Reform and Social Responsibility Act 2011 (c. 13), s. 157(1), Sch. 16 para. 188(3); S.I. 2011/3019, art. 3, Sch. 1
- F463** S. 114(2A) inserted (E.) (11.7.2001) by S.I. 2001/2237, art. 20(1)(b) and inserted (W.) (1.4.2002) by S.I. 2002/808, art. 19(1)(b)
- F464** S. 114(3A) inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, Sch. 5 para. 66
- F465** Words in s. 114(3A) inserted (16.1.2012) by Police Reform and Social Responsibility Act 2011 (c. 13), s. 157(1), Sch. 16 para. 188(4); S.I. 2011/3019, art. 3, Sch. 1
- F466** S. 114(3B) repealed (31.3.2012) by Localism Act 2011 (c. 20), s. 240(2), Sch. 25 Pt. 32; S.I. 2012/628, art. 4(d)
- F467** S. 114(3B)-(3D) inserted (8.5.2000 for certain purposes and otherwise 3.7.2000) by 1999 c. 29, s. **130(1)(3)** (with Sch. 12 para. 9(1)); S.I. 1999/3434, arts. 3, 4

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- F468** S. 114(4)(b) substituted (16.1.2012) by Police Reform and Social Responsibility Act 2011 (c. 13), s. 157(1), **Sch. 16 para. 188(5)**; S.I. 2011/3019, art. 3, Sch. 1
- F469** S. 114(4)(c) and preceding “; and” added (E.) (11.7.2001) by S.I. 2001/2237, **art. 20(1)(c)** and added (W.) (1.4.2002) by S.I. 2002/808, **art. 19(1)(c)**
- F470** S. 114(4A) inserted (8.5.2000 for certain purposes and otherwise 3.7.2000) by 1999 c. 29, s. **130(1)(4)** (with Sch. 12 para. 9(1)); S.I. 1999/3434, **arts. 3, 4**
- F471** S. 114(8A) inserted (16.1.2012) by Police Reform and Social Responsibility Act 2011 (c. 13), s. 157(1), **Sch. 16 para. 188(6)**; S.I. 2011/3019, art. 3, Sch. 1
- F472** S. 114(9) repealed (1.4.2002) by 2001 c. 16, ss. 128, 137, Sch. 6 Pt. 2 para. 48, **Sch. 7 Pt. 5(1)**; S.I. 2002/344, **art. 3(k)(m)** (with transitional provisions in art. 4)

#### **Modifications etc. (not altering text)**

- C115** S. 114 amended (28.11.1994) by S.I. 1994/2825, **regs. 36, 37(1), 38**  
S. 114 applied (with modifications) (28.11.1994) by S.I. 1994/2825, **reg. 37(1)**
- C116** Ss. 114-116 applied (with modifications) (5.3.2008) by The Cheshire (Structural Changes) Order 2008 (S.I. 2008/634), **arts. 1, 8(5)**
- C117** Ss. 114-116 applied (with modifications) (28.3.2008) by The Bedfordshire (Structural Changes) Order 2008 (S.I. 2008/907), **arts. 1, 17(5)**

### [<sup>F473</sup> **114A Functions of responsible officer as regards reports—local authorities operating executive arrangements**

- (1) The person having responsibility under section 151 of the 1972 Act for the administration of the financial affairs of a relevant authority which is operating executive arrangements shall have the duties mentioned in this section, without prejudice to any other functions; and in this section he is referred to as the chief finance officer of the authority.
- (2) The chief finance officer of an authority that is referred to in subsection (1) shall make a report under this section to the executive of that authority if it appears to him that, in the course of the discharge of functions of the authority, the executive or a person on behalf of the executive—
  - (a) has made or is about to make a decision which involves or would involve the authority incurring expenditure which is unlawful;
  - (b) has taken or is about to take a course of action which, if pursued to its conclusion, would be unlawful and likely to cause a loss or deficiency on the part of the authority; or
  - (c) is about to enter an item of account the entry of which is unlawful.
- (3) It shall be the duty of the chief finance officer of an authority, in preparing a report in pursuance of subsection (2) above, to consult so far as practicable—
  - (a) with the person who is for the time being designated as the head of the authority’s paid service under section 4 of the Local Government and Housing Act 1989; and
  - (b) with the person who is for the time being responsible for performing the duties of the authority’s monitoring officer under section 5 and 5A of that Act <sup>F474</sup>.
- (4) Where a chief finance officer has made a report under this section he shall send a copy of it to—
  - (a) the person who at the time the report is made has the duty to audit the authority’s accounts;
  - (b) each person who at that time is a member of the authority; and

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- (c) where the authority has a mayor and council manager executive, the person who at that time is the council manager.
- (5) Subsections (5) and (6) of section 114 shall apply in relation to duties under subsections (2) and (3) of this section as they apply in relation to duties under subsections (2) and (3) of that section.
- (6) A relevant authority shall provide its chief finance officer with such staff, accommodation and other resources as are in his opinion sufficient to allow his duties under this section to be performed.]

#### Textual Amendments

**F473** S. 114A inserted (E.) (11.7.2001) by [S.I. 2001/2237](#), [art. 20\(2\)](#) and inserted (W.) (1.4.2002) by [S.I. 2002/808](#), [art. 19\(2\)](#)

**F474** Section 5A is inserted by article 23(2) of this Order.

#### Modifications etc. (not altering text)

**C116** Ss. 114-116 applied (with modifications) (5.3.2008) by [The Cheshire \(Structural Changes\) Order 2008](#) ([S.I. 2008/634](#)), [arts. 1, 8\(5\)](#)

**C117** Ss. 114-116 applied (with modifications) (28.3.2008) by [The Bedfordshire \(Structural Changes\) Order 2008](#) ([S.I. 2008/907](#)), [arts. 1, 17\(5\)](#)

### 115 Authority's duties as regards reports.

- (1) This section applies where copies of a report under section 114 above have been sent under section 114(4) above.
- <sup>F475</sup>[(1A) Where the report under section 114 above is a report by the chief finance officer of the Greater London Authority, section 115A below shall have effect in place of subsections (2) and (3) below.]
- <sup>F476</sup>(1B) In the case of a report made by the chief finance officer of an elected local policing body, that body must consider the report and decide whether the body agrees or disagrees with the views contained in the report and what action (if any) the body proposes to take in consequence of it.
- (1C) In the case of a report made by the chief finance officer of a chief officer of police, the chief officer of police must consider the report and decide whether the chief officer of police agrees or disagrees with the views contained in the report and what action (if any) the chief officer of police proposes to take in consequence of it.
- (1D) The consideration and decision-making must be concluded not later than the end of the period of 21 days beginning with the day on which copies of the report are sent.
- (1E) As soon as practicable after the elected local policing body, or the chief officer of police, has concluded the consideration of the chief finance officer's report, that body or chief officer must prepare a report which specifies—
- what action (if any) that body or chief officer has taken in response to the report;
  - what action (if any) that body or chief officer proposes to take in response to the report; and

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- (c) the reasons for taking the action specified in the report or, as the case may be, for taking no action.
- (1F) As soon as practicable after the elected local policing body has prepared a report under subsection (1E), the elected local policing body must arrange for a copy of the report to be sent to—
- (a) the chief finance officer;
  - (b) the person who at the time the report is made has the duty to audit the elected local policing body's accounts; and
  - (c) each member of the police and crime panel for the police area for which the elected local policing body is established.
- (1G) As soon as practicable after the chief officer of police has prepared a report under subsection (1E), the chief officer of police must arrange for a copy of the report to be sent to—
- (a) the chief finance officer;
  - (b) the person who at the time the report is made has the duty to audit the chief officer's accounts; and
  - (c) the elected local policing body which maintains the police force in which the chief officer serves.]
- (2) [<sup>F477</sup>In the case of any authority other than an elected local policing body or a chief officer of police,] The authority shall consider the report at a meeting where it shall decide whether it agrees or disagrees with the views contained in the report and what action (if any) it proposes to take in consequence of it.
- (3) The meeting must be held not later than the end of the period of 21 days beginning with the day on which copies of the report are sent.
- <sup>F478F479</sup>[(3A)] .....
- (4) Section 101 of the 1972 Act (delegation) shall not apply to the duty under subsection (2) above where the authority is one to which that section would apply apart from this subsection.
- [<sup>F480</sup>(4A) In the case of <sup>F481</sup>... or Transport for London, [<sup>F482</sup>paragraph 7 of Schedule 10 to the 1999 Act (delegation by Transport for London) shall not] apply to the duty under subsection (2) above.]
- (5) If the report was made under section 114(2) above, during the prohibition period the course of conduct which led to the report being made shall not be pursued.
- (6) If the report was made under section 114(3) above, during the prohibition period the authority shall not enter into any new agreement which may involve the incurring of expenditure (at any time) by the authority [<sup>F483</sup>unless the chief finance officer of the authority authorises it to do so].
- [<sup>F484</sup>(6A) The chief finance officer may only give authority for the purposes of subsection (6) above if he considers that the agreement concerned is likely to—
- (a) prevent the situation that led him to make the report from getting worse,
  - (b) improve the situation, or
  - (c) prevent the situation from recurring.
- (6B) Authority for the purposes of subsection (6) above shall—
- (a) be in writing,

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- (b) identify the ground on which it is given, and
  - (c) explain the chief finance officer’s reasons for thinking that the ground applies.]
- (7) If subsection (5) above is not complied with, and the authority makes any payment in the prohibition period as a result of the course of conduct being pursued, it shall be taken not to have had power to make the payment (notwithstanding any obligation to make it under contract or otherwise).
- (8) If subsection (6) above is not complied with, the authority shall be taken not to have had power to enter into the agreement (notwithstanding any option to do so under contract or otherwise).
- (9) In this section “the prohibition period” means the period—
- (a) beginning with the day on which copies of the report are sent, and
  - (b) ending with the first business day to fall after the day (if any) on which the authority’s consideration of the report under subsection [F485(1B), (1C)] (2) above is concluded.
- [F486(9A) In the application of this section where the report under section 114 above is a report by the chief finance officer of the Greater London Authority, subsection (9) above shall have effect with the substitution for paragraph (b) of—
- (“ ending with the first business day to fall after the day (if any) on which the Mayor makes the decisions under section 115A(6) below ”.]
- (10) If subsection [F487(1B), (1C)] (3) above[F488, or, where section 115A below applies, subsection (4) or (8) of that section,] is not complied with, it is immaterial for the purposes of subsection (9)(b) above.
- (11) The nature of the decisions made [F489 under subsection (1B), (1C) or (2)] [F490, or, where section 115A below applies, by the Mayor under subsection (6) of that section,] is immaterial for the purposes of subsection (9)(b) above.
- (12) In subsection (9)(b) above “business day” means any day other than a Saturday, a Sunday, Christmas Day, Good Friday or a day which is a bank holiday in England and Wales.
- [F491(13) In the application of this section in relation to the Greater London Authority, the references to the authority in subsections (5) to (12) above shall be taken as references to the Greater London Authority whether acting by the Mayor, the Assembly or the Mayor and Assembly acting jointly.
- (14) In this section—
- “the Assembly” means the London Assembly;
  - [F492“the chief finance officer ” has the same meaning as in section 114;]
  - “the Mayor” means the Mayor of London.]

#### Textual Amendments

**F475** S. 115(1A) inserted (5.8.2000 for certain purposes and 3.7.2000 in so far as not already in force) by 1999 c. 29, s. 131(1)(2) (with Sch. 12 para. 9(1)); S.I. 1999/3434, arts. 3, 4

**F476** S. 115(1B)-(1G) inserted (16.1.2012) by Police Reform and Social Responsibility Act 2011 (c. 13), s. 157(1), Sch. 16 para. 189(2); S.I. 2011/3019, art. 3, Sch. 1

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- F477** Words in s. 115(2) inserted (16.1.2012) by Police Reform and Social Responsibility Act 2011 (c. 13), s. 157(1), **Sch. 16 para. 189(3)**; S.I. 2011/3019, art. 3, Sch. 1
- F478** S. 115(3A) repealed (31.3.2012) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 25 Pt. 32**; S.I. 2012/628, art. 4(d)
- F479** S. 115(3A) inserted (5.8.2000 for certain purposes and 3.7.2000 in so far as not already in force) by 1999 c. 29, s. **131(1)(3)** (with Sch. 12 para. 9(1)); S.I. 1999/3434, **arts. 3, 4**
- F480** S. 115(4A) inserted (8.5.2000 for certain purposes and 3.7.2000 in so far as not already in force) by 1999 c. 29, s. **131(1)(4)** (with Sch. 12 para. 9(1)); S.I. 1999/3434, **art. 3, 4**
- F481** Words in s. 115(4A) repealed (31.3.2012) by Localism Act 2011 (c. 20), s. 240(2), Sch. 20 para. 2(a), **Sch. 25 Pt. 32**; S.I. 2012/628, art. 4(c)(d)
- F482** Words in s. 115(4A) substituted (31.3.2012) by Localism Act 2011 (c. 20), s. 240(2), **Sch. 20 para. 2(b)**; S.I. 2012/628, art. 4(c)
- F483** Words in s. 115(6) inserted (18.9.2003) by Local Government Act 2003 (c. 26), **ss. 30(1)**, 128(1)(a)
- F484** S. 115(6A)(6B) inserted (18.9.2003) by Local Government Act 2003 (c. 26), **ss. 30(2)**, 128(1)(a)
- F485** Words in s. 115(9) inserted (16.1.2012) by Police Reform and Social Responsibility Act 2011 (c. 13), s. 157(1), **Sch. 16 para. 189(4)**; S.I. 2011/3019, art. 3, Sch. 1
- F486** S. 115(9A) inserted (8.5.2000) for certain purposes (3.7.2000) in so far as not already in force by 1999 c. 29, s. **131(1)(5)** (with Sch. 12 para. 9(1)); S.I. 1999/3434, **art. 3, 4**
- F487** Words in s. 115(10) inserted (16.1.2012) by Police Reform and Social Responsibility Act 2011 (c. 13), s. 157(1), **Sch. 16 para. 189(5)**; S.I. 2011/3019, art. 3, Sch. 1
- F488** Words in s. 115(10) inserted (8.5.2000 for certain purposes and 3.7.2000 in so far as not already in force) by 1999 c. 29, s. **131(1)(6)** (with Sch. 12 para. 9(1)); S.I. 1999/3434, **arts. 3, 4**
- F489** Words in s. 115(11) substituted (16.1.2012) by Police Reform and Social Responsibility Act 2011 (c. 13), s. 157(1), **Sch. 16 para. 189(6)**; S.I. 2011/3019, art. 3, Sch. 1
- F490** Words in s. 115(11) inserted (8.5.2000 for certain purposes and 3.7.2000 in so far as not already in force) by 1999 c. 29, s. **131(1)(7)** (with Sch. 12 para. 9(1)); S.I. 1999/3434, **arts. 3, 4**
- F491** S. 115(13)(14) added (8.5.2000 for certain purposes 3.7.2000 in so far as not already in force) by 1999 c. 29, s. **131(1)(8)** (with Sch. 12 para. 9(1)); S.I. 1999/3434, **arts. 3, 4**
- F492** Words in s. 115(14) inserted (18.9.2003) by Local Government Act 2003 (c. 26), **ss. 30(3)**, 128(1)(a)

#### **Modifications etc. (not altering text)**

- C116** Ss. 114-116 applied (with modifications) (5.3.2008) by The Cheshire (Structural Changes) Order 2008 (S.I. 2008/634), arts. 1, **8(5)**
- C117** Ss. 114-116 applied (with modifications) (28.3.2008) by The Bedfordshire (Structural Changes) Order 2008 (S.I. 2008/907), arts. 1, **17(5)**
- C118** S. 115 applied (with modifications) (28.11.1994) by S.I. 1994/2825, **reg. 37(1)**  
S. 115 applied (conditionally) (28.11.1994) by S.I. 1994/2825, **reg. 36(6)**  
S. 115 amended (28.11.1994) by S.I. 1994/2825, **reg. 36(7)**

#### **[<sup>F493</sup>115A] Duties of Mayor of London and London Assembly as regards reports.**

- (1) This section applies where copies of a report under section 114 above by the chief finance officer of the Greater London Authority have been sent under section 114(4) above.
- (2) The Mayor shall consider the report preparatory to making the decisions under subsection (6) below.
- (3) The Assembly shall consider the report at a meeting where it shall decide—
  - (a) whether it agrees or disagrees with the views contained in the report; and
  - (b) what action (if any) it recommends that the Mayor should take in consequence of it.



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- (4) The meeting must be held not later than the end of the period of 21 days beginning with the day on which the copies of the report are sent.
- (5) The Mayor must attend the meeting.
- (6) After the meeting, the Mayor shall decide—
  - (a) whether he agrees or disagrees with the views contained in the report; and
  - (b) what action (if any) he proposes to take in consequence of it.
- (7) In making any decision under subsection (6) above, the Mayor shall take account of any views or recommendations of the Assembly at the meeting.
- (8) The Mayor must make the decisions under subsection (6) above before the end of the period of 14 days beginning with the day on which the meeting of the Assembly concludes.
- (9) Any functions of the Mayor under this section must be exercised by the Mayor personally.
- (10) Section 54 of the 1999 Act (discharge of Assembly functions by committees etc) shall not apply in relation to any function of the Assembly under this section.
- (11) In this section—

“the Assembly” means the London Assembly;  
“the Mayor” means the Mayor of London.]

#### Textual Amendments

**F493** S. 115A inserted (8.5.1999 for certain purposes 3.7.2000 in so far as not already in force) by 1999 c. 29, s. 131(9) (with Sch. 12 para. 9(1)); S.I. 1999/3434, arts. 3, 4

#### Modifications etc. (not altering text)

**C116** Ss. 114-116 applied (with modifications) (5.3.2008) by [The Cheshire \(Structural Changes\) Order 2008](#) (S.I. 2008/634), arts. 1, 8(5)

**C117** Ss. 114-116 applied (with modifications) (28.3.2008) by [The Bedfordshire \(Structural Changes\) Order 2008](#) (S.I. 2008/907), arts. 1, 17(5)

### [<sup>F494</sup>115B] Duties of executive as regards reports **E**

- (1) This section applies where copies of a report under section 114A above have been sent under section 114A(4) above.
- (2) The executive of the authority (within the meaning of Part II of the Local Government Act 2000) shall consider the report at a meeting where it shall decide whether it agrees or disagrees with the views contained in the report and what action (if any) it proposes to take in consequence of it.
- (3) The meeting must be held not later than the end of the period of 21 days beginning with the day on which copies of the report are sent.
- (4) During the prohibition period the course of conduct which led to the report being made shall not be pursued.



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- (5) If subsection (4) above is not complied with, and the executive makes any payment in the prohibition period as a result of the course of conduct being pursued, the executive shall be taken not to have had power to make the payment (notwithstanding any obligation to make it under contract or otherwise).
- (6) As soon as practicable after the executive has concluded its consideration of the chief finance officer's report, the executive shall prepare a report which specifies—
- (a) what action (if any) the executive has taken in response to the chief finance officer's report;
  - (b) what action (if any) the executive proposes to take in response to the chief finance officer's report and when the executive proposes to take that action; and
  - (c) the reasons for taking the action specified in the executive's report or, as the case may be, for taking no action.
- (7) As soon as practicable after the executive has prepared a report under subsection (6), the executive shall arrange for a copy of it to be sent to—
- (a) the person who at the time the report is made has the duty to audit the authority's accounts;
  - (b) each person who at that time is a member of the authority; and
  - (c) the chief finance officer of the authority.
- (8) In this section—
- (a) “chief finance officer” has the same meaning as in section 114A; and
  - (b) “the prohibition period” means the period—
    - (i) beginning with the day on which copies of the chief finance officer's report are sent; and
    - (ii) ending with the first business day to fall after the day (if any) on which the executive's consideration of the report under subsection (2) above is concluded.
- (9) If subsection (3) above is not complied with, it is immaterial for the purposes of subsection (8)(b)(ii) above.
- (10) The nature of the decisions made at the meeting is immaterial for the purposes of subsection (8)(b)(ii) above.
- (11) In subsection (8)(b)(ii) above “business day” means any day other than a Saturday, a Sunday, Christmas Day, Good Friday or a day which is a bank holiday in England.]

#### Textual Amendments

**F494** S. 115B inserted (E.) (11.7.2001) by [S.I. 2001/2237](#), [art. 21\(1\)](#)

#### Modifications etc. (not altering text)

**C116** Ss. 114-116 applied (with modifications) (5.3.2008) by [The Cheshire \(Structural Changes\) Order 2008](#) (S.I. 2008/634), [arts. 1, 8\(5\)](#)

**C117** Ss. 114-116 applied (with modifications) (28.3.2008) by [The Bedfordshire \(Structural Changes\) Order 2008](#) (S.I. 2008/907), [arts. 1, 17\(5\)](#)

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## **[<sup>F1016</sup>115] Duties of executive as regards reports** **W**

- (1) This section applies where copies of a report under section 114A above have been sent under section 114(4) above.
- (2) The executive of the authority (within the meaning of Part II of the Local Government Act 2000) shall consider the report at a meeting where it shall decide whether it agrees or disagrees with the views contained in the report and what action (if any) it proposes to take in consequence of it.
- (3) The meeting must be held not later than the end of the period of 21 days beginning with the day on which copies of the report are sent.
- (4) During the prohibition period the course of conduct which led to the report being made shall not be pursued.
- (5) If subsection (4) above is not complied with, and the executive makes any payment in the prohibition period as a result of the course of conduct being pursued, the executive shall be taken not to have had power to make the payment (notwithstanding any obligation to make it under contract or otherwise).
- (6) As soon as practicable after the executive has concluded its consideration of the chief finance officer's report, the executive shall prepare a report which specifies—
  - (a) what action (if any) the executive has taken in response to the chief finance officer's report;
  - (b) what action (if any) the executive proposes to take in response to the chief finance officer's report and when the executive proposes to take that action; and
  - (c) the reasons for taking the action specified in the executive's report or, as the case may be, for taking no action.
- (7) As soon as practicable after the executive has prepared a report under subsection (6), the executive shall arrange for a copy of it to be sent to—
  - (a) the person who at the time the report is made has the duty to audit the authority's accounts;
  - (b) each person who at that time is a member of the authority; and
  - (c) the chief finance officer of the authority.
- (8) In this section—
  - (a) “chief finance officer” has the same meaning as in section 114A; and
  - (b) “the prohibition period” means the period—
    - (i) beginning with the day on which copies of the chief finance officer's report are sent; and
    - (ii) ending with the first business day to fall after the day (if any) on which the executive's consideration of the report under subsection (2) above is concluded.
- (9) If subsection (3) above is not complied with, it is immaterial for the purposes of subsection (8)(b)(ii) above.
- (10) The nature of the decisions made at the meeting is immaterial for the purposes of subsection (8)(b)(ii) above.
- (12) In subsection (8)(b)(ii) above “business day” means any day other than a Saturday, a Sunday, Christmas Day, Good Friday or a day which is a bank holiday in Wales.]

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### Textual Amendments

**F1016S.** 115B inserted (W.) (1.4.2002) by [S.I. 2002/808](#), [art. 20\(1\)](#)

### Modifications etc. (not altering text)

**C116** Ss. 114-116 applied (with modifications) (5.3.2008) by [The Cheshire \(Structural Changes\) Order 2008 \(S.I. 2008/634\)](#), [arts. 1, 8\(5\)](#)

**C117** Ss. 114-116 applied (with modifications) (28.3.2008) by [The Bedfordshire \(Structural Changes\) Order 2008 \(S.I. 2008/907\)](#), [arts. 1, 17\(5\)](#)

### <sup>F496</sup>**116 Information about [<sup>F495</sup>consideration of reports etc].**

- (1) Where it is proposed to hold a meeting under section 115 above the authority's proper officer shall as soon as is reasonably practicable notify its auditor of the date, time and place of the proposed meeting.

<sup>F497</sup>[(1A) Where it is proposed to hold a meeting under section 115B above—

- (a) where the authority has a mayor and cabinet executive, the elected mayor;
- (b) where the authority has a leader and cabinet executive, the executive leader; or
- (c) where the authority has a mayor and council manager executive, the council manager,

shall as soon as is reasonably practicable notify, or instruct the authority's proper officer to notify, the authority's auditor of the date, time and place of the proposed meeting.]

- (2) As soon as is reasonably practicable after a meeting is held under section 115 above the authority's proper officer shall notify its auditor of any decision made at the meeting.

<sup>F498</sup>(2A) As soon as is reasonably practicable after a meeting is held under section 115B above—

- (a) where the authority has a mayor and cabinet executive, the elected mayor;
- (b) where the authority has a leader; or
- (c) where the authority has a mayor and council manager executive, the council manager,

shall notify, or instruct the authority's proper officer to notify, the authority's auditor of any decision made at the meeting.]

<sup>F499</sup>(2A) As soon as is reasonably practicable after a meeting is held under section 115B above—

- (a) where the authority has a mayor and cabinet executive, the elected mayor;
- (b) where the authority has a leader and cabinet executive, the executive leader; or
- (c) where the authority has a mayor and council manager executive, the council manager,

shall notify, or instruct the authority's proper officer to notify, the authority's auditor of any decision made at the meeting.]

<sup>F500</sup>(2B) In the case of an elected local policing body, the chief finance officer of that body must notify the body's auditor of any decisions taken by the body in accordance with section 115.

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- (2C) In the case of a chief officer of police, the chief officer of police's chief finance officer must notify that chief officer of police's auditor of any decisions taken by the chief officer of police in accordance with section 115.]
- (3) For the purposes of this section an authority's proper officer is the person to whom the authority has for the time being assigned responsibility to notify its auditor under this section.
- (4) For the purposes of this section an authority's auditor is the person who for the time being has the duty to audit its accounts.

#### Textual Amendments

- F495** Words in s. 116 title substituted (16.1.2012) by [Police Reform and Social Responsibility Act 2011 \(c. 13\), s. 157\(1\), Sch. 16 para. 190\(2\)](#); S.I. 2011/3019, art. 3, Sch. 1
- F496** S. 116 applied (with modifications) (28.11.1994) by S.I. 1994/2825, [reg. 37\(1\)](#)
- F497** S. 116(1A) inserted (E.) (11.7.2001) by S.I. 2001/2237, [art. 21\(2\)\(a\)](#) and inserted (W.) (1.4.2002) by S.I. 2002/808, [art. 20\(2\)\(a\)](#)
- F498** S. 116(2A) inserted (W.) (1.4.2002) by S.I. 2002/808, [art. 20\(2\)\(b\)](#)
- F499** S. 116(2A) inserted (E.) (11.7.2001) by S.I. 2001/2237, [art. 21\(2\)\(b\)](#)
- F500** S. 116(2B)(2C) inserted (16.1.2012) by [Police Reform and Social Responsibility Act 2011 \(c. 13\), s. 157\(1\), Sch. 16 para. 190\(3\)](#); S.I. 2011/3019, art. 3, Sch. 1

#### Modifications etc. (not altering text)

- C116** Ss. 114-116 applied (with modifications) (5.3.2008) by [The Cheshire \(Structural Changes\) Order 2008 \(S.I. 2008/634\), arts. 1, 8\(5\)](#)
- C117** Ss. 114-116 applied (with modifications) (28.3.2008) by [The Bedfordshire \(Structural Changes\) Order 2008 \(S.I. 2008/907\), arts. 1, 17\(5\)](#)

## PART IX

### EXISTING RATES, PRECEPTS AND GRANTS

#### 117 Rates and precepts: abolition.

- (1) The <sup>M14</sup>General Rate Act 1967 shall not have effect as regards any time after 31 March 1990.
- (2) As regards any time after 31 March 1990 the Common Council shall have no power to make or levy a rate under section 15 or 18 of the <sup>M15</sup>City of London (Union of Parishes) Act 1907, the <sup>M16</sup>City of London (Tithes and Rates) Act 1910 or section 68(1) of the <sup>M17</sup>London Government Act 1963 (general rate, poor rate and St. Botolph tithe rate).
- (3) Neither the sub-treasurer of the Inner Temple nor the under-treasurer of the Middle Temple shall have power to make or levy a rate as regards any time after 31 March 1990.
- <sup>F501</sup>(4) . . . . .
- (5) In subsection (6) below “levying body” means any body which—
- (a) is established by or under an Act,

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- (b) apart from subsection (6) below would have in respect of the financial year beginning in 1990 power (conferred by or under an Act passed before, or in the same session as, this Act) to issue a precept to, make a levy on or have its expenses paid by a county council or charging authority, and
  - (c) is not a precepting authority<sup>F502</sup> ... , [<sup>F503</sup>or combined fire authority].
- (6) In respect of any chargeable financial year no levying body shall have power under the Act concerned to issue a precept to, make a levy on or have its expenses paid by the council concerned.
- (7) In subsections (5) and (6) above “Act” includes a private or local Act.
- (8) The Secretary of State may make regulations providing that the preceding provisions of this section shall have effect subject to prescribed savings.

#### Textual Amendments

**F501** S. 117(4) repealed (1.4.1993) by S.I. 1993/616, art. 2, **Sch. 1 Pt. 1**

**F502** Words in s. 117(5) omitted (22.11.2012) by virtue of **Police Reform and Social Responsibility Act 2011 (c. 13)**, s. 157(1), **Sch. 16 para. 191**; S.I. 2012/2892, art. 2(i)

**F503** Words in s. 117(5)(c) substituted (1.4.2005) by virtue of **Courts Act 2003 (c. 39)**, s. 110(1), **Sch. 8 para. 305(b)**; S.I. 2005/910, art. 3(y)

#### Modifications etc. (not altering text)

**C119** S. 117 excluded by S.I. 1990/70, **reg. 13**

S. 117 restricted (11.12.1992) by S.I. 1992/2903, **reg. 12**

**C120** S. 117(1) excluded by S.I. 1989/440, **art. 6(2)(4)** and S.I. 1990/777, **regs. 3, 4(1)**

**C121** S. 117(6) excluded by S.I. 1990/777, **reg. 4(2)**

#### Marginal Citations

**M14** 1967 c. 9.

**M15** 1907 c. cx1.

**M16** 1910 c. xxx.

**M17** 1963 c. 33.

## 118 Rates: power to abolish or modify.

- (1) This section applies as regards any body—
- (a) which is established by or under an Act,
  - (b) which as regards the financial year beginning in 1989 has power (conferred by or under an Act) to levy a rate by reference to the value or yearly value of property, and
  - (c) which is not a [<sup>F504</sup>billing authority]
- [<sup>F505</sup>and, in the case of an internal drainage board, there shall be disregarded for the purposes of paragraph (b) above any agreement under section 81 of the Land Drainage Act 1976 under which the board have agreed that no drainage rate will be levied on occupiers or owners of certain rateable hereditaments].
- (2) The [<sup>F506</sup>appropriate Minister] may by regulations provide as mentioned in one of the following paragraphs as regards any such body—

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- (a) that the body shall have no power to levy the rate as regards any time specified in the regulations and falling after 31 March 1990;
  - (b) that the body’s power to levy the rate as regards any time specified in the regulations and falling after 31 March 1990 shall be modified in a manner specified in the regulations.
- (3) Regulations providing as mentioned in subsection (2)(b) above as regards a body may include provision—
- (a) as to the property (or description of property) in respect of which the rate may be levied and the property (or description of property) in respect of which the rate may not be levied;
  - (b) as to the body’s expenditure, or the proportion of its expenditure, which may be met from the proceeds of the rate.
- (4) Regulations may provide as mentioned in this section in such way as the [<sup>F506</sup>appropriate Minister] thinks fit (whether by amending provisions or otherwise).
- (5) In this section “Act” includes a private or local Act [<sup>F507</sup>and “the appropriate minister” means—
- (a) as respects any internal drainage board whose district is wholly within England, the Minister of Agriculture, Fisheries and Food;
  - (b) as respects any internal drainage board whose district is partly in England and partly in Wales, that Minister and the Secretary of State acting jointly; and
  - (c) as respects any other body, the Secretary of State.]

**Textual Amendments**

**F504** Words in s. 118(1)(c) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para.74** (with s. 118(1)(2)(4))

**F505** Words added by **Local Government and Housing Act 1989** (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 61(7)**

**F506** Words substituted by **Local Government and Housing Act 1989** (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 67(2)**

**F507** Definition added by **Local Government and Housing Act 1989** (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 67(3)**

119 ..... F508

**Textual Amendments**

**F508** S. 119 repealed and superseded by **Local Government and Housing Act 1989** (c. 42, SIF 81:1, 2), ss. 149, 194(4), **Sch. 12 Pt. II**

**120 Refund of overpayments.**

Section 9(2) of the 1967 Act (restrictions on refund of overpayments) shall have effect, and be deemed always to have had effect, as if after paragraph (b) there were inserted—

“; or

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- (c) if the amount paid was charged in accordance with the understanding generally prevailing at the time when the payment was demanded about the application of the relevant statutory provisions.”

## **121 Valuation according to tone of list.**

- (1) Where for the purposes of section 20 of the 1967 Act a hereditament is valued on the basis of the assumptions specified in subsection (1) of that section (basis of valuation for the purposes of a proposal to alter a valuation list to be consistent with the tone of the list), no account shall be taken of a change to which this subsection applies unless it is one which—
- (a) affects the physical state or physical enjoyment of the hereditament, or
  - (b) affects the physical state of the locality in which the hereditament is situated or, though it does not affect the physical state of the locality, is nonetheless physically manifest there.
- (2) Subsection (1) above applies to any change in the state of the hereditament or the state of the locality in which the hereditament is situated which has occurred since the time by reference to which the value of the hereditament is to be ascertained, other than one relating to a factor which is a relevant factor within the meaning of that section.
- (3) This section shall have effect in relation to any proposal made on or after 10 March 1988 which is outstanding on the passing of this Act but shall not have effect in relation to any proposal made before 10 March 1988.

## **122 Rating of statutory water undertakings.**

- (1) The following section shall be substituted for section 31 of the 1967 Act—

### **“31 Statutory water undertakings.**

- (1) The rateable values of the hereditaments in any rating district which are occupied, otherwise than as dwellings, for the water purposes of a statutory water undertaking (hereafter in this section and in Schedule 4 to this Act referred to as “water hereditaments” of the undertaking) shall be ascertained in accordance with the provisions of the said Schedule 4.
  - (2) For the purposes of subsection (1) of this section, a hereditament is occupied for the water purposes of a statutory water undertaking if it is occupied for the purposes of any of the undertakers’ functions with respect to the supply of water.
  - (3) In this section and the said Schedule 4, references to statutory water undertakers shall be construed in accordance with section 11(6) of the <sup>M18</sup>Water Act 1973 (and references to statutory water undertakings shall be construed accordingly).”
- (2) This section shall have effect in relation to any proposal made on or after 10 March 1988 which is outstanding on the passing of this Act but shall not have effect in relation to any proposal made before 10 March 1988.



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#### Marginal Citations

M18 1973 c. 37.

### 123 Rating amendments: miscellaneous.

- (1) This subsection applies to a proposal for an alteration of a valuation list which, if made, would have the effect of rating as a non-water hereditament of a statutory water undertaking a hereditament which—
  - (a) was previously so rated but ceased to be so rated by virtue of an alteration made on or after 4 December 1987,
  - (b) was occupied for the purposes of the undertaking at the time of the proposal in pursuance of which the earlier alteration was made, and
  - (c) was not at that time occupied for the purposes of the undertakers' functions with respect to the supply of water.
- (2) This subsection applies to a proposal for an alteration of a valuation list which—
  - (a) would, if made, have the effect of reversing an alteration of the list made on or after 11 February 1988, and
  - (b) would not fall to be made but for section 121 above.
- (3) Where in the case of a proposal to which subsection (1) or (2) above applies there has been, since the making of the proposal in pursuance of which the earlier alteration was made, such a change of circumstances in relation to the hereditament to which the proposal relates as is mentioned in any of paragraphs (a) to (h) of section 68(4) of the 1967 Act, the change of circumstances shall be disregarded for the purposes of dealing with the proposal.
- (4) This subsection applies to an alteration of a valuation list which—
  - (a) is made in pursuance of a proposal to which subsection (1) above applies, or
  - (b) has the effect of reversing an alteration of the list made on or after 11 February 1988 and would not have fallen to be made but for section 121 above.
- (5) An alteration to which subsection (4) above applies shall be deemed to have had effect—
  - (a) if the earlier alteration was made in pursuance of a proposal made before 10 March 1988, from that date, and
  - (b) if the earlier alteration was made in pursuance of a proposal made on or after 10 March 1988, from the date that the earlier alteration had effect,notwithstanding in either case that the date from which the alteration is deemed to have had effect differs from the date provided by section 79(1) of the 1967 Act.
- (6) For the purposes of subsection (1) above, a hereditament is rated as a non-water hereditament of a statutory water undertaking if its value is ascertained otherwise than in accordance with the provisions of Schedule 4 to the 1967 Act.
- (7) In this section, the reference in subsection (1)(c) to statutory water undertakers is a reference to a water authority or statutory water company within the meaning of the <sup>M19</sup>Water Act 1973 and “statutory water undertaking” shall be construed accordingly.
- (8) In this section and sections 120 to 122 above—
  - (a) “the 1967 Act” means the <sup>M20</sup>General Rate Act 1967,

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- (b) “valuation list” has the meaning assigned by section 115(1) of that Act, and
- (c) references to the date on which a proposal is made are references to the date on which the proposal is served on the valuation officer or, where the proposal is made by the valuation officer, is served on the occupier of the hereditament to which the proposal relates.

#### **Marginal Citations**

**M19** 1973 c. 37.

**M20** 1967 c. 9.

#### **124 Rate support grant: abolition.**

- (1) No payments by way of rate support grant shall be made for a financial year beginning in or after 1990.
- (2) The Secretary of State may by order repeal any enactment relating to rate support grant.
- (3) If a sum paid to an authority under any provision repealed under subsection (2) above is less than the amount which should have been paid to it under the provision, the Secretary of State shall calculate the amount equal to the difference and pay a sum equal to that amount to the authority.
- (4) If a sum in excess of an amount payable to an authority has been paid under any provision repealed under subsection (2) above, the Secretary of State shall calculate the amount equal to the excess and a sum equal to that amount shall be due from the authority to the Secretary of State.
- (5) If the Secretary of State decides that a sum due under subsection (4) above is to be recoverable by deduction he may deduct a sum equalling (or sums together equalling) that sum from anything the authority is entitled to receive from him (whether by way of revenue support grant or otherwise).
- (6) If the Secretary of State decides that a sum due under subsection (4) above is to be recoverable by payment it shall be payable on such day as he may specify; and if it is not paid on or before that day it shall be recoverable in a court of competent jurisdiction.
- (7) The Secretary of State may decide that a sum due under subsection (4) above is to be recoverable partly by deduction and partly by payment, and in such a case subsections (5) and (6) above shall have effect with appropriate modifications.
- (8) The Secretary of State may decide differently under subsections (5) to (7) above as regards sums due from different authorities or as regards sums due from the same authority in respect of different financial years.

#### **125 Transport grants: abolition.**

Section 6(1) to (7) of the <sup>M21</sup>Local Government Act 1974 (supplementary grants for transport purposes) shall not have effect for a financial year beginning in or after 1990.

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**Marginal Citations**

M21 1974 c. 7.

**<sup>F509</sup>126 Variation of multipliers in supplementary reports.**

.....

**Textual Amendments**

F509 S. 126 repealed (22.7.2004) by Statute Law (Repeals) Act 2004 (c. 14), Sch. 1 Pt. 10 Group 2

**127 London Regional Transport grants: amendment.**

- (1) No levy under section 13 of the <sup>M22</sup>London Regional Transport Act 1984 (contribution to expenditure on grants) shall be made in respect of any time after 31 March 1990.
- (2) The Secretary of State may make regulations providing that subsection (1) above shall have effect subject to prescribed savings.

**Marginal Citations**

M22 1984 c. 32.

**PART X**

**SCOTLAND**

**<sup>F510</sup>128 Levying of rates.**

.....

**Textual Amendments**

F510 S. 128 repealed (1.4.1995) by 1994 c. 39, s. 180(2), Sch. 14; S.I. 1994/3150, art. 4(b)(d), Sch. 2

**<sup>F511</sup>129 .....**

**Textual Amendments**

F511 S. 129 repealed (6.3.1992) by 1992 c. 14, s. 117(2), Sch.14 (with s. 118(1)(2)(4))

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**PART XI**

MISCELLANEOUS AND GENERAL

**130**— ..... <sup>F512</sup>  
**132.**

**Textual Amendments**  
**F512** Ss. 130–132 repealed by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 194(2), [Sch. 12 Pt. I](#)

*Other miscellaneous provisions*

<sup>F513</sup>**133** .....

**Textual Amendments**  
**F513** [S. 133](#) repealed (6.3.1992) by [1992 c. 14](#), s. 117(2), [Sch.14](#) (with s. 118(1)(2)(4))

<sup>F514</sup>**134** .....

**Textual Amendments**  
**F514** [S. 134](#) repealed (6.3.1992) by [1992 c. 14](#), s. 117(2), [Sch.14](#) (with s. 118(1)(2)(4))

**135 Social security.**

Schedule 10 below (which amends the <sup>M23</sup>[Social Security Act 1986](#) so as to make provision for benefits in respect of community charges in England and Wales and Scotland) shall have effect.

**Marginal Citations**  
**M23** [1986 c. 50](#).

**136 Tribunals.**

Schedule 11 below (which contains provisions about the establishment of, and other matters relating to, valuation and community charge tribunals) shall have effect.

**137 Amendments.**

Schedule 12 below (which contains amendments) shall have effect.

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## General

### 138 Judicial review.

(1) The matters mentioned in subsection (2) below shall not be questioned except by an application for judicial review.

(2) The matters are—

- <sup>F515</sup>(a) .....
- <sup>F515</sup>(b) .....
- <sup>F515</sup>(c) .....
- <sup>F515</sup>(d) .....
- (e) a levy issued under regulations under section 74 above,
- (f) a special levy issued under regulations under section 75 above [<sup>F516</sup>(subject to subsection (4))],
- <sup>F515</sup>(g) .....
- (h) the specification of a non-domestic rating multiplier under paragraph 2 of Schedule 7 below,
- (i) the specification of a non-domestic rating multiplier under paragraph 7 of Schedule 7 below, and
- (j) the setting by a special authority of a non-domestic rating multiplier [<sup>F517</sup>or small business non-domestic rating multiplier ] under Schedule 7 below, whether originally or by way of substitute.

<sup>F518</sup>[(3) If on an application for judicial review the court decides to grant relief in respect of any of the matters mentioned in subsection (2)(e) or (f) or (h) to (j) above, it shall quash the levy, special levy, specification or setting (as the case may be).]

[<sup>F519</sup>(4) Subsection (1) does not affect appeals made by virtue of provision made in regulations under section 75(7A)]

#### Textual Amendments

**F515** S. 138(2)(a)-(d)(g) repealed (6.3.1992) by 1992 c. 14, s. 117, Sch. 13 para. 76(1), **Sch. 14** (with s. 118(1)(2)(4))

**F516** Words in s. 138(2)(f) inserted (21.5.2016) by Environment (Wales) Act 2016 (anaw 3), **ss. 84(3)(a), 88(2)(e)**

**F517** Words in s. 138(2)(j) inserted (25.11.2004) by Local Government Act 2003 (c. 26), s. 128(3)(e), **Sch. 7 para. 20**; S.I. 2004/3132, art. 2(d) (with art. 4)

**F518** S. 138(3) substituted (6.3.1992) by 1992 c.14, s. 117(1), **Sch. 13 para. 76(2)** (with s. 118(1)(2)(4))

**F519** S. 138(4) inserted (21.5.2016) by Environment (Wales) Act 2016 (anaw 3), **ss. 84(3)(b), 88(2)(e)**

### 139 Functions to be discharged only by authority.

(1) Each of the functions of an authority mentioned in subsection (2) below shall be discharged only by the authority.

(2) The functions are—

- <sup>F520</sup>(a) .....
- <sup>F520</sup>(b) .....
- <sup>F520</sup>(c) .....

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- (d) setting a non-domestic rating multiplier [<sup>F521</sup> or small business non-domestic rating multiplier ] under Schedule 7 below, whether originally or by way of substitute, in a case where the authority is a special authority.

#### Textual Amendments

**F520** S. 139(2)(a)-(c) repealed (6.3.1992) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4))

**F521** Words in s. 139(2)(d) inserted (25.11.2004) by Local Government Act 2003 (c. 26), s. 128(3)(e), **Sch. 7 para. 21**; S.I. 2004/3132, art. 2(d) (with art. 4)

#### [<sup>F522</sup>139A] Information.

- (1) Subsection (2) below applies where—
- (a) the Secretary of State serves a notice on a relevant authority or relevant officer requiring it or him to supply to the Secretary of State information specified in the notice,
  - (b) the information is required by the Secretary of State for the purpose of deciding whether to exercise his powers, and how to perform his functions, under this Act, and
  - (c) the information is not personal information.
- (2) The authority or officer shall supply the information required, and shall do so in such form and manner and at such time as the Secretary of State specifies in the notice.
- (3) If an authority or officer fails to comply with subsection (2) above the Secretary of State may assume the information required to be such as he sees fit; and in such a case the Secretary of State may decide in accordance with the assumption whether to exercise his powers, and how to perform his functions, under this Act.
- (4) In deciding whether to exercise his powers, and how to perform his functions, under this Act the Secretary of State may also take into account any other information available to him, whatever its source and whether or not obtained under a provision contained in or made under this or any other Act.
- (5) Each of the following is a relevant authority—
- (a) a [<sup>F523</sup>billing authority];
  - (b) a precepting authority
- [ a functional body, within the meaning of the Greater London Authority Act <sup>F524</sup>(c) 1999.]

<sup>F525</sup>[ A proper officer (within the meaning of the <sup>M24</sup>Local Government Act 1972) of a (6) relevant authority is a relevant officer.]

- (7) Personal information is information which relates to an individual (living or dead) who can be identified from that information or from that and other information supplied to any person by the authority or officer concerned; and personal information includes any expression of opinion about the individual and any indication of the intentions of any person in respect of the individual.

<sup>F526</sup>[ A community charges registration officer shall supply to a billing authority such (7A) information as fulfils the following conditions—

- (a) it is in his possession or control;
- (b) the authority requests him to supply it; and

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(c) it is requested by the authority for the purpose of complying with subsection (2) above;  
and the reference in this subsection to a community charges registration officer shall be construed in accordance with section 26 above.]

<sup>F527</sup>(8) . . . . .]

**Textual Amendments**

- F522** S. 139A inserted by [Local Government and Housing Act 1989](#) ©. 42, SIF 81:1), s. 139, **Sch. 5 para. 68**
- F523** Words in s. 139A(5)(a) substituted (6.3.1992) by [1992 c. 14](#), s. 117(1), **Sch. 13 para. 77(1)** (with s. 118(1)(2)(4))
- F524** S. 139A(5)© inserted (3.7.2000) by [1999 c. 29](#), s. **106(2)** (with [Sch. 12 para. 9\(1\)](#)); S.I. 1999/3434, **art. 4**
- F525** S. 139A(6) substituted (6.3.1992) by [1992 c. 14](#), s. 117(1), **Sch. 13 para. 77(2)** (with s. 118(1)(2)(4))
- F526** S. 139A(7A) inserted (6.3.1992) by [1992 c. 14](#), s. 117(1), **Sch. 13 para. 77(3)** (with s. 118(1)(2)(4))
- F527** S. 139A(8) repealed (6.3.1992) by [1992 c. 14](#), s. 117, [Sch. 13 para. 77\(3\)](#), **Sch. 14** (with s. 118(1)(2)(4))

**Marginal Citations**

- M24** [1972 c. 70](#).

**140 Separate administration in England and Wales.**

- (1) [<sup>F528</sup>Parts III and V] shall be read as applying separately, and be administered separately, in England and Wales.
- (2) In particular, for England and Wales respectively—
  - (a) separate central non-domestic rating lists shall be compiled and maintained[<sup>F529</sup>, and]
  - (b) separate estimates shall be made under paragraph 5(6) and (7) of Schedule 7 below for the purpose of determining non-domestic rating multipliers,
    - <sup>F530</sup>(c) . . . . .
    - <sup>F531</sup>(d) . . . . .
    - <sup>F532</sup>(e) . . . . .
- (3) [<sup>F533</sup>Parts III and V] shall be construed accordingly so that (for instance) references to authorities shall be read as references to those in England or Wales, as the case may be.
- (4) Any power conferred by this Act on the Secretary of State or the Treasury may be exercised differently for England and Wales, whether or not it is exercised separately; and this shall not prejudice the generality of section 143(1) below.

**Textual Amendments**

- F528** Words in s. 140(1) substituted (6.3.1992) by [1992 c. 14](#), s. 117(1), **Sch. 13 para. 78(1)** (with s. 118(1)(2)(4))
- F529** Word in s. 140(2)(a) inserted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012](#) (c. 17), **Sch. 3 para. 27(a)**
- F530** S. 140(2)(c) omitted (with effect in accordance with s. 5(3) of the amending Act) by virtue of [Local Government Finance Act 2012](#) (c. 17), **Sch. 3 para. 27(b)**



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- F531** S. 140(2)(d) repealed (27.11.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 128(4)(f)(g)(ii), [Sch. 7 para. 22\(b\)](#), [Sch. 8 Pt. 1](#) (with [Sch. 7 para. 9\(2\)](#)); S.I. 2003/3034, art. 2, [Sch. 1 Pt. 1](#)
- F532** S. 140(2)(e) omitted (with effect in accordance with s. 5(3) of the amending Act) by virtue of [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 3 para. 27\(b\)](#)
- F533** Words in s. 140(3) substituted (6.3.1992) by 1992 c. 14, s. 117(1), [Sch. 13 para. 78\(3\)](#) (with s. 118(1)(2)(4))

## 141 Payments to and from authorities.

- (1) The Secretary of State may make regulations in relation to any case where—
- (a) he is liable to pay to a receiving authority at any time an amount or amounts under one or more of the first relevant provisions, and
  - (b) the authority is liable to pay to him at the same time an amount or amounts under one or more of the second relevant provisions.
- (2) The regulations may provide that if the total of the amount or amounts mentioned in subsection (1)(a) above exceeds the total of the amount or amounts mentioned in subsection (1)(b) above, he may set off the latter in paying the former.
- (3) The regulations may provide that if the total of the amount or amounts mentioned in subsection (1)(b) above exceeds the total of the amount or amounts mentioned in subsection (1)(a) above, the authority shall set off the latter in paying the former.
- (4) The regulations may provide that if the total of the amount or amounts mentioned in subsection (1)(a) above is the same as the total of the amount or amounts mentioned in subsection (1)(b) above no payment need be made in respect of the former or the latter.
- (5) Without prejudice to section 143(2) below, the regulations may include provision—
- (a) treating any liability mentioned in subsection (1) above as discharged accordingly;
  - (b) requiring prescribed provisions of this Act (such as sections 79(2)<sup>F534</sup>, 84H(2) and 86B(2))<sup>F535</sup> to be read subject to the regulations;
  - (c) requiring prescribed provisions of this Act (such as <sup>F536</sup>paragraph 2 of Schedule 7B or] paragraph 2 of Schedule 8) to be read as if references to sums received or payments made were to sums or payments which would have been received or made apart from the regulations.
- <sup>F537</sup>[(6) Each of the following is a receiving authority—
- (a) a billing authority, and
  - (b) a major precepting authority.
- (7) The first relevant provisions are sections 83, 84C<sup>F538</sup>, 84K, 84N and 86B<sup>F539</sup> ... above, <sup>F540</sup>regulations under section 99(3) above, regulations made under paragraph 7 of Schedule 7B below, paragraphs 14(2), (9) and (10), 17(7) and (8) and 27(1) of that Schedule, regulations made under paragraph 28 of that Schedule, paragraph 30(6) of that Schedule, regulations made under paragraph 33 of that Schedule, regulations made under paragraph 42 of that Schedule,] paragraph 5(10) and (14) of Schedule 8 below, <sup>F541</sup>regulations made for the purpose mentioned in paragraph 4(7) of that Schedule,] regulations made under paragraph 5(15) or 6(5) of that Schedule <sup>F542</sup>and paragraphs 12 and 15 of that Schedule.]
- (8) The second relevant provisions are sections 83<sup>F543</sup>, 84C, 84K and 84N] above, <sup>F544</sup>regulations under section 99(3) above, paragraph 6 of Schedule 7B below,

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regulations made under paragraph 7 of that Schedule, paragraphs 14(1), (6) and (7), 17(4) and (5) and 24(1) of that Schedule, regulations made under paragraph 28 of that Schedule, regulations made under paragraph 33 of that Schedule, regulations made under paragraph 42 of that Schedule,] paragraph 5 of Schedule 8 below, regulations made under sub-paragraph (15) of that paragraph and paragraphs 12 and 15 of that Schedule.]

F545 (9) .....

**Textual Amendments**

- F534 Words in s. 141(5)(b) inserted (with effect in accordance with s. 7(5) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\), s. 7\(2\)](#)
- F535 Words in s. 141(5)(b) omitted (with effect in accordance with s. 3(13) of the amending Act) by virtue of [Local Government Finance Act 2012 \(c. 17\), s. 3\(4\)\(a\)](#)
- F536 Words in s. 141(5)(c) inserted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\), Sch. 3 para. 28\(2\)](#)
- F537 S. 141(6)-(8) substituted (6.3.1992) by 1992 c. 14, s. 117(1), [Sch. 13 para. 79\(1\)](#) (with s. 118(1)(2)(4))
- F538 Words in s. 141(7) inserted (with effect in accordance with s. 7(5) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\), s. 7\(3\)\(a\)](#)
- F539 Words in s. 141(7) omitted (with effect in accordance with s. 3(13) of the amending Act) by virtue of [Local Government Finance Act 2012 \(c. 17\), s. 3\(4\)\(b\)](#)
- F540 Words in s. 141(7) inserted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\), Sch. 3 para. 28\(3\)](#)
- F541 Words in s. 141(7) inserted (18.11.2003 for E., 27.11.2003 for W.) by [Local Government Act 2003 \(c. 26\), s. 128\(6\), Sch. 7 para. 23](#); S.I. 2003/2938, art. 3(a) (with art. 8Sch.); S.I. 2003/3034, art. 2, Sch. 1 Pt. I
- F542 Words in s. 141(7) substituted (with effect in accordance with s. 7(5) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\), s. 7\(3\)\(b\)](#)
- F543 Words in s. 141(8) substituted (with effect in accordance with s. 7(5) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\), s. 7\(4\)](#)
- F544 Words in s. 141(8) inserted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\), Sch. 3 para. 28\(4\)](#)
- F545 S. 141(9) repealed (6.3.1992) by 1992 c. 14, s. 117, [Sch. 13 para. 79\(2\), Sch.14](#) (with s. 118(1)(2)(4))

F546 141A .....

**Textual Amendments**

- F546 S. 141A (which was inserted by 1989 c. 42, s. 139, [Sch. 5 para. 71](#)) repealed (6.3.1992) by 1992 c. 14, s. 117(2), [Sch.14](#) (with s. 118(1)(2)(4))

F547 141B .....

**Textual Amendments**

- F547 S. 141B (which was inserted by 1989 c. 42, s. 139, [Sch. 5 para. 71](#)) repealed (6.3.1992) by 1992 c. 14, s. 117(2), [Sch.14](#) (with s. 118(1)(2)(4))

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## 142 Saving for remedies.

No provision of this Act which provides an express remedy shall prejudice any remedy available to a person (apart from that provision) in respect of a failure to observe a provision of this Act; and references here to this Act include references to instruments made under it.

## 143 Orders and regulations. **E+W**

- (1) The power to make an order or regulations under this Act may be exercised differently in relation to different areas or in relation to other different cases or descriptions of case.
  - (2) An order or regulations under this Act may include such supplementary, incidental, consequential or transitional provisions as appear to the Secretary of State [<sup>F548</sup>the Minister of Agriculture, Fisheries and Food] or the Treasury (as the case may be) to be necessary or expedient.
  - (3) Subject to subsections [<sup>F549</sup>(3A)] to [<sup>F550</sup>(9E)] below, the power to make an order or regulations under this Act shall be exercisable by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament [<sup>F551</sup>or, in the case of an order or regulations made by the Welsh Ministers, of the National Assembly for Wales].
- <sup>F552</sup>[(3A) The power to make an order under section 43(6B)(c)(ii) above shall be exercisable by statutory instrument, and no such order shall be made unless a draft of the order has been laid before and approved by resolution of each House of Parliament]
- <sup>F553</sup>(3B) The power to make an order under section 45(4A) shall be exercisable by statutory instrument, and no such order shall be made—
- (a) in the case of an order relating to England, unless a draft of the order has been laid before and approved by resolution of each House of Parliament;
  - (b) in the case of an order relating to Wales, unless a draft of the order has been laid before and approved by resolution of the National Assembly for Wales.]
- <sup>F554</sup>(3C) The power to make an order under section 54A is exercisable by statutory instrument, and no such order is to be made unless a draft of the order has been laid before and approved by resolution of the National Assembly for Wales.]
- <sup>F555</sup>(3D) Any power to make regulations conferred by section 55 (alteration of non-domestic rating lists) is exercisable by statutory instrument.
- (3E) A statutory instrument which contains (whether alone or with other provision) regulations made by virtue of section 55(4A)(c) or (4B) (alteration of non-domestic rating lists: financial penalties) may not be made unless—
- (a) where those regulations relate to a proposal to alter an English list, a draft of the instrument has been laid before and approved by a resolution of each House of Parliament;
  - (b) where those regulations relate to a proposal to alter a Welsh list, a draft of the instrument has been laid before and approved by a resolution of the National Assembly for Wales.
- (3F) Any other statutory instrument containing regulations under section 55 is—
- (a) in the case of regulations relating to England, subject to annulment in pursuance of a resolution of either House of Parliament;

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- (b) in the case of regulations relating to Wales, subject to annulment in pursuance of a resolution of the National Assembly for Wales.
- (3G) In subsection (3E), “English list” and “Welsh list” have the same meaning as in section 55.]
- (4) The power to make regulations under section . . . <sup>F556</sup>[<sup>F557</sup>57A] above shall be exercisable by statutory instrument, and no such regulations shall be made unless a draft of them has been laid before and approved by resolution of each House of Parliament.
- <sup>F558</sup>(4ZA) The power to make regulations under section [<sup>F559</sup>63A or] 66A shall be exercisable by statutory instrument, and no such regulations shall be made unless—
- (a) in the case of regulations relating to England, a draft of the regulations has been laid before and approved by resolution of each House of Parliament;
  - (b) in the case of regulations relating to Wales, a draft of the regulations has been laid before and approved by resolution of the National Assembly for Wales.]
- <sup>F560</sup>(4A) . . . . .
- <sup>F561</sup>(4B) The power to make regulations under section 74 above, so far as they are made in relation to a combined authority by virtue of subsection (8) of that section, shall be exercisable by statutory instrument, and no such regulations shall be made unless a draft of them has been laid before and approved by a resolution of each House of Parliament.]
- (5) As regards the power to make regulations under section 75 [<sup>F562</sup>, 91(3C)] or 118 above [<sup>F563</sup>other than regulations relating to an internal drainage board], subsection (3) above shall have effect without the words from “subject” to the end.
- (6) As regards the power to make an order under <sup>F564</sup>. . . section 150 below, subsection (3) above shall have effect without the words from “subject” to the end.
- <sup>F565</sup>(7) . . . . .
- (8) The power to make an order under paragraph 3 of Schedule 6 below shall be exercisable by statutory instrument, and no such order shall be made unless a draft of it has been laid before and approved by resolution of each House of Parliament.
- (9) The power to make an order under paragraph 5 of Schedule 7 below shall be exercisable as there mentioned.
- <sup>F566</sup>(9A) The power to make an order under paragraph 5 of Schedule 7A below shall be exercisable by statutory instrument, and no such order shall be made unless a draft of it has been laid before and approved by resolution of each House of Parliament.
- [ The power of the Secretary of State to make an order under paragraph 5G of Schedule <sup>F567</sup>(9AA) 9 shall be exercisable by statutory instrument, and no such order shall be made by him unless a draft of it has been laid before and approved by resolution of each House of Parliament.]
- <sup>F565</sup>(9B) . . . . .]
- <sup>F568</sup>(9C) Any power to make regulations conferred by Schedule 7B (local retention of non-domestic rates) is exercisable by statutory instrument.

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- (9D) A statutory instrument containing regulations under any of the following provisions of that Schedule (whether alone or with other provision) may not be made unless a draft of the instrument has been laid before and approved by resolution of each House of Parliament—
- (a) paragraph 9 (regulations about payments by billing authorities to major precepting authorities);
  - (b) paragraph 11 (regulations about payments by billing authorities to major precepting authorities out of deductions from central share payments);
  - (c) paragraph 22 (regulations about calculation of levy payments);
  - (d) paragraph 25 (regulations about calculation of safety net payments);
  - (e) paragraph 30 (regulations about distribution of remaining balance);
  - (f) paragraph 39 or 40 (regulations about designated areas or classes of hereditament), if the regulations contain provision within paragraph 41 (payments to relevant authorities).
- (9E) Any other statutory instrument containing regulations under that Schedule is subject to annulment in pursuance of a resolution of either House of Parliament.]
- (10) Before he makes regulations under section 75 or 118 above [<sup>F569</sup>other than regulations relating to an internal drainage board], the Secretary of State shall, by means of a notice in a newspaper or newspapers, take such steps as he thinks reasonably practicable to bring the contents of the proposed regulations to the notice of persons likely to be affected.
- (11) An order under paragraph 3 of Schedule 6 below shall, if apart from the provisions of this subsection it would be treated for the purposes of the standing orders of either House of Parliament as a hybrid instrument, proceed in that House as if it were not such an instrument.

#### Extent Information

- E1** This version of this provision extends to England and Wales only; a separate version has been created for Scotland and only.

#### Textual Amendments

- F548** Words inserted by [Local Government and Housing Act 1989](#) ©. 42, SIF 81:1), s. 139, **Sch. 5 para. 72(2)**
- F549** Words in s. 143(3) substituted (19.11.1997) by [1997 c. 29](#), s. 1, **Sch. 1 para. 6(a)**; S.I. 1997/2752, **art. 2(1)** (with **art. 2(2)**)
- F550** Word in s. 143(3) substituted (E.W.) (with effect in accordance with s. 1(6) of the amending Act) by [Local Government Finance Act 2012](#) (c. 17), **s. 1(3)(a)**
- F551** Words in s. 143(3) inserted (E.W.) (21.5.2016) by [Environment \(Wales\) Act 2016](#) (anaw 3), **ss. 84(4)(a), 88(2)(e)**
- F552** S. 143(3A) inserted (19.11.1997) by [1997 c. 29](#), s. 1, **Sch. 1 para. 6(b)**; S.I. 1997/2752, **art. 2(1)** (with **art. 2(2)**)
- F553** S. 143(3B) inserted (E.W.) (19.7.2007 with effect in accordance with s. 3(3)(4) of the amending Act) by [Rating \(Empty Properties\) Act 2007](#) (c. 9), **ss. 1(3), 3(2)**
- F554** S. 143(3C) inserted (25.6.2013) by [Growth and Infrastructure Act 2013](#) (c. 27), **ss. 30(4), 35(3)**
- F555** S. 143(3D)(3G) inserted (4.7.2016) by [Enterprise Act 2016](#) (c. 12), **ss. 32(6), 44(2)(e)**
- F556** Words repealed by [Local Government and Housing Act 1989](#) ©. 42, SIF 81:1), ss. 139, 194(4), **Sch. 5 para. 72(4), Sch. 12 Pt. II** Note 4

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- F557** Word in s. 143(4) substituted (25.11.2004 for E.) by [Local Government Act 2003 \(c. 26\), s. 128\(3\)\(e\), Sch. 7 para. 24\(3\)](#); S.I. 2004/3132, art. 3(1)(e) (with art. 4)
- F558** S. 143(4ZA) inserted (E.W.) (19.7.2007 with effect in accordance with s. 3(3)-(5) of the amending Act) by [Rating \(Empty Properties\) Act 2007 \(c. 9\), s. 3\(2\), Sch. 1 para. 4\(2\)](#)
- F559** Words in s. 143(4ZA) inserted (4.7.2016) by [Enterprise Act 2016 \(c. 12\), ss. 31\(3\), 44\(2\)\(d\)](#)
- F560** S. 143(4A) omitted (E.W.) (21.5.2016) by virtue of [Environment \(Wales\) Act 2016 \(anaw 3\), ss. 84\(4\)\(b\), 88\(2\)\(e\)](#)
- F561** S. 143(4B) inserted (28.1.2016 for specified purposes, 28.3.2016 in so far as not already in force) by [Cities and Local Government Devolution Act 2016 \(c. 1\), s. 25\(2\), Sch. 5 para. 11](#)
- F562** Words in s. 143(5) inserted (12.1.2000) by 1999 c. 29, [s. 106\(5\)](#) (with Sch. 12 para. 9(1)); S.I. 1999/3434, [art. 2](#)
- F563** Words inserted by [Local Government and Housing Act 1989 ©. 42, SIF 81:1](#), s. 139, [Sch. 5 para. 72\(5\)](#)
- F564** Words in s. 143(6) ceased to have effect (25. 9. 1991) by [Local Government Finance and Valuation Act 1991 ©. 51](#), [ss. 1\(2\)\(b\)\(3\), 7\(5\)](#) and expressed to be repealed (6.3.1992) by 1992 c. 14, s. 117, Sch. 13 para. 80(2), [Sch. 14](#) (with s. 118(1)(2)(4))
- F565** S. 143(7)(9B) repealed (6.3.1992) by 1992 c. 14, s. 117, Sch. 10 para. 80(3), [Sch. 14](#) (with s. 118(1)(2)(4))
- F566** S. 143(9A)(9B) inserted by [Local Government and Housing Act 1989 ©. 42, SIF 81:1](#), s. 139, [Sch. 5 para. 72\(6\)](#)
- F567** S. 143(9AA) inserted (18.9.2003) by [Local Government Act 2003 \(c. 26\), s. 128\(1\)\(b\), Sch. 7 para. 24\(5\)](#)
- F568** S. 143(9C)-(9E) inserted (E.W.) (with effect in accordance with s. 1(6) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\), s. 1\(3\)\(b\)](#)
- F569** Words inserted by [Local Government and Housing Act 1989 ©. 42, SIF 81:1](#), s. 139, [Sch. 5 para. 72\(7\)](#)

## 143 Orders and regulations. **S**

- (1) The power to make an order or regulations under this Act may be exercised differently in relation to different areas or in relation to other different cases or descriptions of case.
  - (2) An order or regulations under this Act may include such supplementary, incidental, consequential or transitional provisions as appear to the Secretary of State [<sup>F1017</sup>the Minister of Agriculture, Fisheries and Food] or the Treasury (as the case may be) to be necessary or expedient.
  - (3) Subject to subsections (4) to [<sup>F1018</sup>(9AA)] below, the power to make an order or regulations under this Act shall be exercisable by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.
  - (4) The power to make regulations under section . . . <sup>F1019</sup> 58 above shall be exercisable by statutory instrument, and no such regulations shall be made unless a draft of them has been laid before and approved by resolution of each House of Parliament.
- [<sup>F1020</sup>(4A) As regards any power of the National Assembly for Wales to make an order or regulations under this Act, subsection (3) above shall have effect without the words from “subject to annulment” to the end.]
- (5) As regards the power to make regulations under section 75 or 118 above [<sup>F1021</sup>other than regulations relating to an internal drainage board], subsection (3) above shall have effect without the words from “subject” to the end.



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- (6) As regards the power to make an order under <sup>F1022</sup> . . . section 150 below, subsection (3) above shall have effect without the words from “subject” to the end.
- <sup>F1023</sup>(7) . . . . .
- (8) The power to make an order under paragraph 3 of Schedule 6 below shall be exercisable by statutory instrument, and no such order shall be made unless a draft of it has been laid before and approved by resolution of each House of Parliament.
- (9) The power to make an order under paragraph 5 of Schedule 7 below shall be exercisable as there mentioned.
- [<sup>F1024</sup>(9A) The power to make an order under paragraph 5 of Schedule 7A below shall be exercisable by statutory instrument, and no such order shall be made unless a draft of it has been laid before and approved by resolution of each House of Parliament.
- [<sup>F567</sup>(9AA) 9 shall be exercisable by statutory instrument, and no such order shall be made by him unless a draft of it has been laid before and approved by resolution of each House of Parliament.]
- <sup>F1023</sup>(9B) . . . . .]
- (10) Before he makes regulations under section 75 or 118 above [<sup>F1025</sup> other than regulations relating to an internal drainage board], the Secretary of State shall, by means of a notice in a newspaper or newspapers, take such steps as he thinks reasonably practicable to bring the contents of the proposed regulations to the notice of persons likely to be affected.
- (11) An order under paragraph 3 of Schedule 6 below shall, if apart from the provisions of this subsection it would be treated for the purposes of the standing orders of either House of Parliament as a hybrid instrument, proceed in that House as if it were not such an instrument.

#### Extent Information

- E2** This version of this provision extends to Scotland only; a separate version has been created for England and Wales only.

#### Textual Amendments

- F567** S. 143(9AA) inserted (18.9.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 128(1)(b), [Sch. 7 para. 24\(5\)](#)
- F1017** Words inserted by [Local Government and Housing Act 1989 ©. 42](#), SIF 81:1), s. 139, [Sch. 5 para. 72\(2\)](#)
- F1018** Word in s. 143(3) substituted (18.9.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 128(1)(b), [Sch. 7 para. 24\(2\)](#)
- F1019** Words repealed by [Local Government and Housing Act 1989 ©. 42](#), SIF 81:1), ss. 139, 194(4), [Sch. 5 para. 72\(4\)](#), [Sch. 12 Pt. II](#) Note 4
- F1020** S. 143(4A) inserted (27.11.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 128(4)(f), [Sch. 7 para. 24\(4\)](#); S.I. 2003/3034, art. 2, [Sch. 1 Pt. I](#)
- F1021** Words inserted by [Local Government and Housing Act 1989 ©. 42](#), SIF 81:1), s. 139, [Sch. 5 para. 72\(5\)](#)



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- F1022** Words in s. 143(6) ceased to have effect (25. 9. 1991) by [Local Government Finance and Valuation Act 1991](#) ©. 51), **ss. 1(2)(b)(3), 7(5)** and expressed to be repealed (6.3.1992) by 1992 c. 14, s. 117, Sch. 13 para. 80(2), **Sch. 14** (with s. 118(1)(2)(4))
- F1023** S. 143(7)(9B) repealed (6.3.1992) by 1992 c. 14, s. 117, Sch. 10 para. 80(3), **Sch. 14** (with s. 118(1)(2)(4))
- F1024** S. 143(9A)(9B) inserted by [Local Government and Housing Act 1989](#) ©. 42, SIF 81:1), s. 139, **Sch. 5 para. 72(6)**
- F1025** Words inserted by [Local Government and Housing Act 1989](#) ©. 42, SIF 81:1), s. 139, **Sch. 5 para. 72(7)**

#### 144 Interpretation: authorities.

- (1) Each of the following is a charging authority—
- a district council,
  - a London borough council,
  - the Common Council, and
  - the Council of the Isles of Scilly.
- [<sup>F570</sup>(2) “Billing authority”, “precepting authority”, “major precepting authority” and “local precepting authority” have the same meaning as in Part I of the Local Government Finance Act 1992<sup>[F571]</sup>; but, in the case of references to a billing authority in Part 2 of Schedule 8, this is subject to paragraph 3A of that Schedule.]]
- (3) A waste disposal authority is an authority established at any time by an order under section 10(1) of the <sup>M25</sup>Local Government Act 1985.
- <sup>F572</sup>(4) . . . . .
- [<sup>F573</sup>(5) A combined fire and rescue authority is a fire and rescue authority constituted by a scheme under section 2 of the Fire and Rescue Services Act 2004 or a scheme to which section 4 of that Act applies.]
- (6) A [<sup>F574</sup>billing authority] is a special authority if its population on 1 April 1986 was less than 10,000, and its gross rateable value on that date divided by its population on that date was more than £10,000.
- (7) An authority’s population on 1 April 1986 is the Registrar General’s estimate of its population on that date as certified by him to the Secretary of State for the purposes of the enactments relating to rate support grant; and an authority’s gross rateable value on that date is the aggregate of the rateable values on that date of the hereditaments in its area.

#### Textual Amendments

- F570** S. 144(2) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 81(1)** (with s. 118(1)(2)(4))
- F571** Words in s. 144(2) inserted (E.W.) (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012](#) (c. 17), **Sch. 3 para. 29**
- F572** S. 144(4) repealed (E.W.) (22.8.1996) by 1996 c. 16, ss. 103(3), 104(1), **Sch. 9 Pt. I**
- F573** S. 144(5) substituted (1.10.2004 except in relation to W., 10.11.2004 for W.) by [Fire and Rescue Services Act 2004](#) (c. 21), s. 61, **Sch. 1 para. 68(5)**; S.I. 2004/2304, art. 2; S.I. 2004/2917, art. 2
- F574** Words in s. 144(6) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 81(2)** (with s. 118(1)(2)(4))

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#### Modifications etc. (not altering text)

**C122** S. 144(1) applied (E.W.) (6.3.1992) by 1992 c. 14, s. 27(8) (with s. 118(1)(2)(4))

#### Marginal Citations

**M25** 1985 c. 51.

### 145 Interpretation: financial years etc.

- (1) Chargeable financial years are financial years beginning in 1990 and subsequent years.
- (2) Transitional years are financial years beginning in 1990, 1991, 1992 and 1993; and the first transitional year is that beginning in 1990.
- (3) A financial year is a period of 12 months beginning with 1 April.

<sup>F575</sup>145A .....

#### Textual Amendments

**F575** S. 145A (which was inserted by 1989 c. 42, s. 139, **Sch. 5 para. 73**) repealed (6.3.1992) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4))

### 146 Interpretation: other provisions.

<sup>F576</sup>(1) .....

- (2) Unless the context otherwise requires, a levy is a levy under regulations made under section 74 above, and a levying body is a body with power to issue a levy under those regulations.
- (3) A special levy is a special levy under regulations made under section 75 above.
- (4) The Common Council is the Common Council of the City of London.
- (5) The Inner Temple and the Middle Temple shall be taken to fall within the area of the Common Council.

[<sup>F577</sup>(5A) Unless the context otherwise requires, “information” includes accounts, estimates and returns.]

- (6) “Prescribed”, in the context of an order or regulations, means prescribed by the order or regulations.
- (7) This section and sections 144 and 145 above apply for the purposes of this Act.

#### Textual Amendments

**F576** S. 146(1) repealed (6.3.1992) by 1992 c. 14, s. 117, **Sch. 13 para. 82**, **Sch.14**

**F577** S. 146(5A) inserted by **Local Government and Housing Act 1989** (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 75**

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#### **147 Power to make supplementary provision.**

- (1) The Secretary of State may at any time by order make such supplementary, incidental, consequential or transitional provision as appears to him to be necessary or expedient for the general purposes or any particular purposes of this Act or in consequence of any of its provisions or for giving full effect to it.
- (2) An order under this section may in particular make provision for amending, repealing or revoking (with or without savings) any provision of an Act passed before or in the same session as this Act, or of an instrument made under an Act before the passing of this Act, and for making savings or additional savings from the effect of any amendment or repeal made by this Act.
- (3) Any provision that may be made under this section shall be in addition and without prejudice to any other provision of this Act.
- (4) No other provision of this Act shall be construed as prejudicing the generality of the powers conferred by this section.
- (5) In this section “Act” includes a private or local Act.

#### **Modifications etc. (not altering text)**

**C123** S. 147 amended by [Water Act 1989 \(c. 15, SIF 130\)](#), ss. 58(7), 101(1), 141(6), 160(1)(2)(4), 163, 189(4)–(10), 190, 193(1), Sch. 25 para. 80(2), Sch. 26 paras. 3(1)(2), 17, 40(4), 57(6), **58**

#### **148 Finance.**

- (1) There shall be paid out of money provided by Parliament—
  - (a) any expenses of the Secretary of State incurred in consequence of this Act, and
  - (b) any increase attributable to this Act in the sums payable out of money so provided under any other enactment.
- (2) Any sums received by the Secretary of State in consequence of this Act shall be paid into the Consolidated Fund.

#### **149 Repeals.**

The enactments mentioned in Schedule 13 below are repealed to the extent specified in column 3, but subject to any provision at the end of any Part of that Schedule.

#### **150 Commencement: Scotland.**

The provisions of this Act which extend only to Scotland shall come into force on such day as the Secretary of State may by order appoint; and different days may be so appointed for different provisions or for different purposes.

#### **Modifications etc. (not altering text)**

**C124** Power of appointment conferred by s. 150 fully exercised: [S.I. 1988/1456](#), 1990/573

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**151 Extent.**

- (1) Part X of this Act, section 150 above, Part II of Schedule 12 below, and Part IV of Schedule 13 below, extend to Scotland only.
- (2) Sections 133, 135, 137, 143, 144(1), 145, 146(6) and (7), 147, 148 and 149 above, this section, section 152 below, Schedule 10 below, and Part III of Schedule 12 below, extend to England and Wales and Scotland.
- (3) Subject to subsections (1) and (2) above, this Act extends to England and Wales only.

**152 Citation.**

This Act may be cited as the Local Government Finance Act 1988.

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## SCHEDULES

### <sup>F578</sup>SCHEDULE 1

#### Textual Amendments

**F578** Sch. 1 repealed (6.3.1992) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)-(4)); Sch. 1 further amended: (6.3.1992) by 1992 c. 14, **s. 101(1)** (with s. 118(1)(2)(4)); (1.4.1992) by S.I. 1992/494, **art. 2(a)(b)**; (1.7.1992) by 1992 c. 6, s. 4, **Sch. 2 para. 98**.

### <sup>F588</sup>SCHEDULE 2

#### Textual Amendments

**F588** Sch. 2 repealed (6.3.1992) by 1992 c. 14, 117(2), Sch.14 (with s. 118(1)-(4)); Sch. 2 further amended (1.7.1992) by 1992 c. 6, s. 4, **Sch. 2 para. 99**

### <sup>F600</sup>SCHEDULE 3

#### Textual Amendments

**F600** Sch. 3 repealed (6.3.1992) by 1992 c. 14, 117(2), Sch.14 (with s. 118(1)-(4))

### <sup>F606</sup>SCHEDULE 4

#### Textual Amendments

**F606** Sch. 4 repealed (6.3.1992) by Local Government Finance Act 1992 (c. 14), 117(2), Sch.14 (with s. 118(1)-(4) and subject to saving in relation to Sch. 4 para. 6 by S.I. 1993/1780, **art.2**); Sch. 4 further amended: (6.3.1992) by 1992 c. 14, **s. 102** (with s. 118(1)(2)(4)); (1.7.1992) by 1992 c. 6, ss. 3, 4, **Sch. 1, Sch. 2 paras. 100, 101**; Sch. 4 para. 6 amended (11.6.1996) by Jobseekers Act 1995 c. 18, s. 41(4), **Sch. 2 para. 18**; S.I. 1996/1509, **art. 2, Sch.**; Sch. 4 para. 6 amended (18.10.1999) by Social Security Act 1998 c. 14,

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ss. 86(1), **Sch. 7 para. 17**; S.I. 1999/2860, **art. 2(c) Sch. 1** (subject to transitional provisions in **Schs. 16-18**); Sch. 4 para. 6 amended (so far as it continues to have effect) (2.7.2002 for specified purposes, 6.10.2003 in so far as not already in force) by State Pension Credit Act 2002 c. 16, s. 22(3), **Sch. 2 para. 29**; S.I. 2002/1691, **art. 2(1)**; S.I. 2003/1776, **art. 2(a)**

## PART I

### INTRODUCTION

- 1 (1) The Secretary of State may make regulations in relation to the recovery of—
- (a) any sum which has become payable to an authority under any provision included in regulations under paragraph 2 of Schedule 2 above and has not been paid;
  - (b) any sum which has become payable to an authority under any provision included in regulations under paragraph 3 of that Schedule and has not been paid;
  - (c) any sum which has become payable to a chargeable person under any provision included in regulations under paragraph 4 of that Schedule and has not been paid;
  - (d) any sum which has become payable to an authority under any provision included in regulations under paragraph 5(2)(a) or (5) of that Schedule and has not been paid;
  - (e) any sum which has become payable (by way of repayment) to a person other than an authority under any provision included in regulations under paragraph 2, 3 or 5(2)(b) or (5) of that Schedule and has not been paid;
  - [<sup>F607</sup>(ee) any sum which has become payable under any provision included in regulations under paragraph 21(a) of that Schedule and has not been paid;]
  - (f) any sum which has become payable (by way of repayment) to a contributor under any provision included in regulations under paragraph 4 of that Schedule and has not been paid;
  - (g) any sum which has become payable to an authority under any provision included in regulations under paragraph 6 of Schedule 3 above and has not been paid.
- (2) References in sub-paragraph (1) above to a sum which has become payable and has not been paid include references to a sum forming part of a larger sum which has become payable and the other part of which has been paid.

#### Textual Amendments

**F607** Sch. 4 para. 1(1)(ee) inserted by S.I. 1989/438, **reg. 60(2)**

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## PART II

### CHARGES: SOLE LIABILITY

#### *Preliminary*

- 2 This Part of this Schedule applies as regards the recovery of any sum falling within paragraph 1(1)(a) above.

#### *Liability orders*

- 3 (1) Regulations under this Schedule may provide that—
- (a) the authority concerned may apply to a magistrates' court for an order (a liability order) against the person by whom the sum is payable;
  - (b) the magistrates' court shall make the order if it is satisfied that the sum has become payable by the person concerned and has not been paid.
- (2) The regulations may include provision that the order shall be made in respect of an amount equal to the aggregate of—
- (a) the sum payable, and
  - (b) a sum (of an amount determined in accordance with prescribed rules) in respect of the costs incurred in obtaining the order.
- [<sup>F608</sup>(2A) The regulations may include provision that, where the sum payable is paid after the order has been applied for but before it is made, the magistrates' court shall nonetheless make the order in respect of a sum (of an amount determined in accordance with prescribed rules) in respect of the costs incurred in applying for it.]
- (3) The regulations may include—
- (a) provision prescribing steps to be taken before an application may be made;
  - (b) provision that no application may be made after a prescribed period has expired;
  - (c) provision prescribing the procedure to be followed for the initiation of an application (which may include provision as to form);
  - (d) provision prescribing the procedure to be followed in dealing with an application;
  - (e) provision prescribing the form and contents of an order.

#### **Textual Amendments**

**F608** Sch. 4 para. 3(2A) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 13\(2\)](#)

#### *Information*

- 4 (1) Regulations under this Schedule may provide that where a magistrates' court has made a liability order against a person (the debtor) he shall, during such time as the



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amount in respect of which the order was made remains wholly or partly unpaid, be under a duty to supply relevant information to the charging authority concerned.

- (2) Relevant information is such information as fulfils the following conditions—
- (a) it is in the debtor's possession or control,
  - (b) the charging authority requests him to supply it, and
  - (c) it falls within a prescribed description of information and relates to the debtor's employment (if any) or income (whether or not from employment) [<sup>F609</sup> or is relevant to whether another person is jointly and severally liable with the debtor for the whole or any part of the amount in respect of which the liability order was made].
- (3) The regulations may include provision that the information is to be supplied in a prescribed form and within a prescribed period of the request being made.

#### Textual Amendments

**F609** Sch. 4 para. 4(2)(c) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 13\(3\)](#)

#### *Attachment of earnings*

- 5 (1) Regulations under this Schedule may provide that where a magistrates' court has made a liability order against a person (the debtor) and the debtor is an individual—
- (a) the authority concerned may make an order (an attachment of earnings order) to secure the payment of any outstanding sum which is or forms part of the amount in respect of which the liability order was made,
  - (b) such an order shall be expressed to be directed to a person who has the debtor in his employment, and shall operate as an instruction to such a person to make deductions from the debtor's earnings and to pay the amounts deducted to the authority,
  - (c) the authority may serve a copy of the order on a person who appears to the authority to have the debtor in his employment, and
  - (d) a person who has the debtor in his employment shall comply with the order if a copy of it is served on him.
- (2) The regulations may include—
- (a) provision allowing an attachment of earnings order to be varied;
  - (b) provision requiring a person who has the debtor in his employment to comply with the order as varied if a copy of the order as varied is served on him;
  - (c) provision requiring an order to be in a prescribed form;
  - (d) provision requiring an order to specify the sum to which the order relates, the rate at which the debtor's earnings are to be applied to meet the sum, and such other particulars as may be prescribed;
  - (e) rules about the rate which may be so specified;
  - (f) provision allowing the person who deducts and pays amounts under the order to deduct from the debtor's earnings prescribed sums towards his administrative costs;

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- (g) provision requiring the person who deducts and pays amounts under the order to notify the debtor, in a prescribed manner and at any prescribed time, of the total amount of sums (including sums towards administrative costs) deducted up to the time of the notification;
  - (h) provision requiring any person on whom a copy of the order is served to notify the authority in a prescribed manner and within a prescribed period if he does not have the debtor in his employment or the debtor subsequently ceases to be in his employment;
  - (i) provision that, where the whole amount to which the order relates has been paid, the authority shall give notice of that fact to any person who appears to it to have the debtor in his employment and who has been served with a copy of the order;
  - (j) provision allowing or requiring an order to be discharged.
- (3) The regulations may include provision that while an attachment of earnings order is in force—
- (a) the debtor shall from time to time notify the authority concerned, in a prescribed manner and within a prescribed period, of each occasion when he leaves any employment or becomes employed or re-employed, and shall include in such a notification a statement of his earnings and expected earnings from the employment concerned and of such other matters as may be prescribed;
  - (b) any person who becomes the debtor's employer and knows that the order is in force and by what authority it was made shall notify the authority concerned, in a prescribed manner and within a prescribed period, that he is the debtor's employer, and shall include in such a notification a statement of the debtor's earnings and expected earnings from the employment concerned and of such other matters as may be prescribed.
- (4) The regulations may include provision with respect to the priority to be accorded as between—
- (a) two or more orders made under the regulations;
  - (b) orders made under the regulations and orders made under the <sup>M45</sup>Attachment of Earnings Act 1971.
- (5) The regulations may include provision that a person may appeal to a magistrates' court if he is aggrieved by the making or the terms of an attachment of earnings order, or there is a dispute whether payments constitute earnings or as to any other prescribed matter relating to the order.
- (6) The regulations may include—
- (a) provision prescribing the procedure to be followed for initiating an appeal;
  - (b) provision prescribing the procedure to be followed in dealing with an appeal;
  - (c) provision as to the powers of the court (which may include provision as to the quashing of an attachment of earnings order or the variation of the terms of such an order).

**Marginal Citations**

M45 1971 c. 32.

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### *Deductions from income support*

- 6 (1) Regulations under this Schedule may provide that where a magistrates' court has made a liability order against a person (the debtor) and the debtor is entitled to income support within the meaning of the <sup>M46</sup>Social Security Act 1986—
- (a) the authority concerned may apply to the Secretary of State asking him to deduct sums from any amounts payable to the debtor by way of income support, in order to secure the payment of any outstanding sum which is or forms part of the amount in respect of which the liability order was made, and
  - (b) the Secretary of State may deduct such sums and pay them to the authority towards satisfaction of any such outstanding sum.
- (2) The regulations may include—
- (a) provision allowing or requiring adjudication as regards an application, and provision as to <sup>F610</sup>appeals to appeal tribunals constituted under Chapter I of Part I of the Social Security Act 1998 and decisions under section 9 or 10 of that Act];
  - (b) a scheme containing provision as to the circumstances and manner in which and times at which sums are to be deducted and paid, provision about the calculation of such sums (which may include provision to secure that amounts payable to the debtor by way of income support do not fall below prescribed figures), and provision as to the circumstances in which the Secretary of State is to cease making deductions;
  - (c) provision requiring the Secretary of State to notify the debtor, in a prescribed manner and at any prescribed time, of the total amount of sums deducted up to the time of the notification;
  - (d) provision that, where the whole amount to which the application relates has been paid, the authority shall give notice of that fact to the Secretary of State.

<sup>F611</sup>(3) This paragraph applies to a jobseeker's allowance as it applies to income support.]

<sup>F612</sup>(4) This paragraph applies to state pension credit as it applies to income support.]

#### **Textual Amendments**

**F610** Words in Sch. 4 para. 6(2)(a) substituted (18.10.1999) by Social Security Act 1998 c. 14, ss. 86(1), **Sch. 7 para. 17**; S.I. 1999/2860, **art. 2(c) Sch. 1** (subject to transitional provisions in Schs. 16-18)

**F611** Sch. 4 para. 6(3) inserted (11.6.1996) by Jobseekers Act 1995 c. 18, s. 41(4), **Sch. 2 para. 18**; S.I. 1996/1509, **art. 2, Sch.**

**F612** Sch. 4 para. 6 amended (2.7.2002 for specified purposes, 6.10.2003 in so far as not already in force) by State Pension Credit Act 2002 (c. 16), s. 22(3), **Sch. 2 para. 29**; S.I. 2002/1691, art. 2(1); S.I. 2003/1766, art. 2(a)

#### **Marginal Citations**

**M46** 1986 c. 50.

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### *Distress*

- 7 (1) Regulations under this Schedule may provide that where a magistrates' court has made a liability order against a person (the debtor) the authority concerned may levy the appropriate amount by distress and sale of the debtor's goods.
- (2) The appropriate amount is the aggregate of—
- (a) an amount equal to any outstanding sum which is or forms part of the amount in respect of which the liability order was made, and
  - (b) a sum (of an amount determined in accordance with prescribed rules) in respect of the charges connected with the distress.
- (3) The regulations may include provision that—
- (a) a distress may be made anywhere in England and Wales;
  - (b) a distress shall not be deemed unlawful on account of any defect or want of form in the liability order and no person making a distress shall be deemed a trespasser on that account;
  - (c) no person making a distress shall be deemed a trespasser from the beginning on account of any subsequent irregularity in making the distress, but a person sustaining special damage by reason of the irregularity may recover full satisfaction for the special damage (and no more) by proceedings in trespass or otherwise.
- (4) The regulations may include provision that a person may appeal to a magistrates' court if he is aggrieved by the levy of, or an attempt to levy, a distress.
- (5) The regulations may include—
- (a) provision prescribing the procedure to be followed for initiating an appeal;
  - (b) provision prescribing the procedure to be followed in dealing with an appeal;
  - (c) provision as to the powers of the court (which may include provision as to the discharge of goods distrained or the payment of compensation in respect of goods distrained and sold).

### *Commitment to prison*

- 8 (1) Regulations under this Schedule may provide that—
- (a) where an authority has sought to levy an amount by distress under any provision included under paragraph 7 above, the debtor is an individual, and it appears to the authority that no (or insufficient) goods of the debtor can be found on which to levy the amount, the authority may apply to a magistrates' court for the issue of a warrant committing the debtor to prison;
  - (b) on such application being made the court shall (in the debtor's presence) inquire as to his means and inquire whether the failure to pay which led to the liability order being made was due to his wilful refusal or culpable neglect;
  - (c) if (and only if) the court is of opinion that his failure was due to his wilful refusal or culpable neglect it may if it thinks fit issue a warrant of commitment against the debtor, or fix a term of imprisonment and postpone the issue of the warrant until such time and on such conditions (if any) as the court thinks just;

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- (d) the warrant shall be made in respect of the relevant amount (within the meaning given by sub-paragraph (2) below);
  - (e) the warrant shall state that amount;
  - (f) the order in the warrant shall be that the debtor be imprisoned for a time specified in the warrant (which shall not exceed 3 months), unless the amount stated in the warrant is sooner paid;
  - (g) the period of imprisonment shall be reduced by a prescribed amount in respect of part payment in prescribed circumstances;
  - (h) a warrant may be directed to the authority concerned and to such other persons (if any) as the court issuing it thinks fit;
  - (i) a warrant may be executed anywhere in England and Wales by any person to whom it is directed.
- (2) The relevant amount is the aggregate of—
- (a) an amount equal to the appropriate amount within the meaning of paragraph 7 above or (as the case may be) to so much of it as remains outstanding, and
  - (b) a sum (of an amount determined in accordance with prescribed rules) in respect of the costs of commitment.
- (3) The regulations may include—
- (a) provision that a single warrant shall not be issued, under any provision included under this paragraph, against more than one person;
  - (b) provision as to the form of a warrant;
  - (c) provision allowing remission of payment where no warrant is issued or term of imprisonment fixed;
  - (d) provision allowing an application to be renewed where no warrant is issued or term of imprisonment fixed;
  - (e) provision that a statement in writing to the effect that wages of any amount have been paid to the debtor during any period, purporting to be signed by or on behalf of his employer, shall be evidence of the facts there stated;
  - (f) provision that, for the purpose of enabling inquiry to be made as to the debtor's conduct and means, a justice of the peace may issue a summons to him to appear before a magistrates' court and (if he does not obey the summons) may issue a warrant for his arrest;
  - (g) provision that, for the purpose of enabling such inquiry, a justice of the peace may issue a warrant for the debtor's arrest without issuing a summons;
  - (h) provision as to the execution of a warrant for arrest (which may include provision allowing it to be executed anywhere in England and Wales).

### *Bankruptcy*

- 9 (1) Regulations under this Schedule may provide that where a magistrates' court has made a liability order against a person (the debtor) and the debtor is an individual, the amount due shall be deemed to be a debt for the purposes of section 267 of the <sup>M47</sup>Insolvency Act 1986 (grounds of creditor's petition).
- (2) The amount due is an amount equal to any outstanding sum which is or forms part of the amount in respect of which the liability order was made.

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#### Marginal Citations

M47 1986 c. 45.

#### *Winding up*

- 10 (1) Regulations under this Schedule may provide that where a magistrates' court has made a liability order against a person (the debtor) and the debtor is a company, the amount due shall be deemed to be a debt for the purposes of section 122(1)(f) of the Insolvency Act 1986 (winding up of companies by the court) [<sup>F613</sup>or, as the case may be, section 221(5)(b) of that Act (winding up of unregistered companies)].
- (2) The amount due is an amount equal to any outstanding sum which is or forms part of the amount in respect of which the liability order was made.

#### Textual Amendments

F613 Words added by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 13\(4\)](#)

#### *Charging orders*

- 11 (1) Regulations under this Schedule may provide that where a magistrates' court has made a liability order against a person (the debtor), the charge concerned is a collective community charge, and prescribed conditions are fulfilled—
- (a) the authority concerned may apply to a court for an order (a charging order) imposing, on any interest held by the debtor beneficially in the designated dwelling concerned, a charge for securing the due amount, and
  - (b) a charge imposed by a charging order shall have the like effect and shall be enforceable in the same courts and in the same manner as an equitable charge created by the debtor by writing under his hand.
- (2) The due amount is the aggregate of—
- (a) an amount equal to any outstanding sum which is or forms part of the amount in respect of which the liability order was made, and
  - (b) a sum (of an amount determined in accordance with prescribed rules) in respect of costs connected with the charging order.
- (3) The regulations may include provision—
- (a) as to the court to which an application may be made (which may be the High Court or a county court);
  - (b) as to the factors to be considered by the court in deciding whether to make a charging order;
  - (c) requiring an order to specify the dwelling and interest concerned, and such other matters as may be prescribed;
  - (d) requiring an order to be in a prescribed form;
  - (e) allowing an order to be made absolutely or subject to conditions;
  - (f) as to the discharge or variation of an order.

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### *Relationship between remedies*

- 12 As regards a case where a magistrates' court has made a liability order, regulations under this Schedule may include provision that—
- (a) attachment of earnings may be resorted to more than once;
  - (b) deductions from income support may be resorted to more than once;
  - (c) distress may be resorted to more than once;
  - (d) attachment of earnings, deductions from income support and distress (or any two of them) may be resorted to in any order or alternately (or both);
  - (e) steps by way of attachment, deduction, distress, commitment, bankruptcy, winding up or charging may not be taken while steps by way of another of those methods are being taken;
  - (f) where a warrant of commitment is issued against (or a term of imprisonment is fixed in the case of) the person concerned no steps, or no further steps, by way of attachment, deduction, distress, bankruptcy or charging may be taken.

### *Magistrates and justices*

- 13 Regulations under this Schedule may include—
- (a) provision for determining what justices and magistrates' courts are to have jurisdiction in cases provided for by the regulations;
  - (b) provision as to the composition of magistrates' courts in cases provided for by the regulations.

## **PART III**

### **CHARGES: JOINT AND SEVERAL LIABILITY**

- 14 This Part of this Schedule applies as regards the recovery of any sum falling within paragraph 1(1)(b) above.
- 15 (1) Regulations under this Schedule may make, as regards the recovery of such a sum, provision equivalent to that included under Part II of this Schedule subject to any modifications the Secretary of State thinks fit.
- (2) In particular, the regulations may provide that where a sum is payable by a chargeable person and a spouse or manager (as the case may be)—
- (a) a liability order may be made against the chargeable person alone, or against that person and the spouse or manager;
  - (b) a liability order may not be made against the spouse or manager alone;
  - (c) where a liability order has been made against both the chargeable person and the spouse or manager, an attachment of earnings order may be made against one of them or different attachment of earnings orders may be made against each;



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- (d) where a liability order has been made against both, deductions from income support may be made in respect of one of them or of each;
  - (e) where a liability order has been made against both, distress may be made against one of them or against each;
  - (f) where distress has been made against each, a warrant of commitment may be applied for against one of them or different warrants may be applied for against each;
  - (g) where distress has been made against the chargeable person only, a warrant of commitment may be applied for against that person;
  - (h) where a liability order has been made against both, a charging order may be made against one of them or different charging orders may be made against each.
- (3) As regards a case where a magistrates' court has made a liability order against a chargeable person and a spouse, the regulations may include provision that a warrant of commitment may not be applied for against the spouse unless distress has been made against the chargeable person and it appears to the authority concerned that no (or insufficient) goods of that person can be found.
- (4) As regards a case where a magistrates' court has made a liability order against a chargeable person and a spouse or manager, the regulations may include provision that—
- (a) steps by way of attachment, deduction, distress or charging may not be taken against one while steps by way of the same method or another of those methods are being taken against the other;
  - (b) where a warrant of commitment is issued against (or a term of imprisonment is fixed in the case of) one of them no steps, or no further steps, by way of attachment, deduction, distress [<sup>F614</sup>bankruptcy, winding-up or charging may be taken against any of them].
- (5) In this paragraph “chargeable person”, “spouse” and “manager” shall be construed in accordance with sections 16 and 17 above.

#### Textual Amendments

**F614** Words substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 13(5)**

## [<sup>F615</sup>PART VIA

### CO-OWNERS]

#### Textual Amendments

**F615** Sch. 4 Part VIA (paras. 21A, 21B) inserted by [S.I. 1989/438](#), **reg. 60(3)**

- 21A This Part of this Schedule applies as regards the recovery of any sum falling within paragraph 1(1)(e) above.

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- 21B Regulations under this Schedule may make, as regards the recovery of such a sum, provision equivalent to that included under Parts II to VI of this Schedule, subject to any modifications the Secretary of State thinks fit.

#### **PART IV**

##### CONTRIBUTIONS

- 16 This Part of this Schedule applies as regards the recovery of any sum falling within paragraph 1(1)(c) above.
- 17 Regulations under this Schedule may provide that any such sum shall be recoverable in a court of competent jurisdiction.

#### **PART V**

##### DISCOUNT ADJUSTMENTS

- 18 This Part of this Schedule applies as regards the recovery of any sum falling within paragraph 1(1)(d) above.
- 19 Regulations under this Schedule may make, as regards the recovery of such a sum, provision equivalent to that included under Part II of this Schedule subject to any modifications the Secretary of State thinks fit.

#### **PART VI**

##### REPAYMENTS

- 20 This Part of this Schedule applies as regards the recovery of any sum falling within paragraph 1(1)(e) or (f) above.
- 21 Regulations under this Schedule may provide that any such sum shall be recoverable in a court of competent jurisdiction.

#### **PART VII**

##### PENALTIES

- 22 This Part of this Schedule applies as regards the recovery of any sum falling within paragraph 1(1)(g) above.

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- 23 (1) Regulations under this Schedule may make, as regards the recovery of such a sum, provision equivalent to that included under Part II of this Schedule subject to any modifications the Secretary of State thinks fit.
- (2) Provision as to penalties incurred under paragraph 2(8) to (11) of Schedule 3 above before 1 April 1990 may be included in regulations under this Schedule notwithstanding that no liability to pay amounts in respect of community charges arises before that date.

## PART VIII

### GENERAL

#### *Exclusion of certain matters*

- 24 Regulations under this Schedule may provide that any matter which could be the subject of an appeal under section 23 above may not be raised in proceedings under the regulations.

#### *Costs*

- 25 Regulations under this Schedule may provide that where a charging authority has received in proceedings under the regulations an amount by way of costs it shall pay an amount (determined in accordance with prescribed rules) to a prescribed person for the benefit of such court as is identified in accordance with prescribed rules.

#### *Termination of proceedings*

- 26 (1) Regulations under this Schedule may provide that in a case where—
- (a) proceedings under the regulations have been taken as regards the recovery of any sum mentioned in paragraph 1(1) above, and
  - (b) the outstanding amount is paid or tendered to the person to whom it is payable,
- that person shall accept the amount, no further steps shall be taken as regards its recovery, and any person committed to prison in pursuance of the proceedings shall be released.
- (2) The outstanding amount is an amount equal to the sum concerned or to so much of it as remains outstanding (as the case may be).
- (3) In a case where costs and charges are relevant the outstanding amount shall be treated as augmented by a sum (of an amount determined in accordance with prescribed rules) in respect of costs and charges incurred in the proceedings up to the time of payment or tender.

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### Offences

- 27 (1) Regulations under this Schedule may provide that a person shall be guilty of an offence if he is required by any provision included under paragraph 4 above to supply information and—
- (a) he fails without reasonable excuse to supply the information in accordance with the provision, or
  - (b) in supplying information in purported compliance with the provision he makes a statement which he knows to be false in a material particular or recklessly makes a statement which is false in a material particular.
- (2) Regulations under this Schedule may provide that—
- (a) a person shall be guilty of an offence if he is required by any provision included under paragraph 5(1)(d) or (2)(b) above to comply with an attachment of earnings order and fails to do so;
  - (b) it shall be a defence for a person charged with such an offence to prove that he took all reasonable steps to comply with the order.
- (3) Regulations under this Schedule may provide that a person shall be guilty of an offence if he is required by any provision included under paragraph 5(2)(g) or (h) or (3)(a) or (b) above to notify another person and—
- (a) he fails without reasonable excuse to notify the other person in accordance with the provision, or
  - (b) in notifying the other person in purported compliance with the provision he makes a statement which he knows to be false in a material particular or recklessly makes a statement which is false in a material particular.
- (4) Regulations under this Schedule may provide that a person guilty of an offence under any provision included under sub-paragraphs (1) to (3) above shall be liable on summary conviction to a fine not exceeding—
- (a) level 2 on the standard scale (where the provision is included under sub-paragraph (1)(a) or (3)(a) above), or
  - (b) level 3 on the standard scale (where the provision is included under sub-paragraph (1)(b), (2) or (3)(b) above).
- (5) References in this paragraph to any provision included under paragraph 4 or 5 above include references to any equivalent provision included under paragraph 15, 19 [F616, 21B] or 23 above.

#### Textual Amendments

F616 “, 21B” inserted by S.I. 1989/1057, reg. 3(3)

### Other enactments

- 28 (1) Regulations under this Schedule may apply any provision contained in or made under a relevant enactment, or may apply any such provision subject to prescribed modifications, or may contain provision equivalent to any such provision (whether or not subject to prescribed modifications).

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- (2) Relevant enactments are Part VI of the <sup>M48</sup>General Rate Act 1967, the <sup>M49</sup>Attachment of Earnings Act 1971, Part III of the <sup>M50</sup>Social Security Act 1975, the <sup>M51</sup>Charging Orders Act 1979, and any enactment applied by any of those enactments.

**Marginal Citations**

**M48** 1967 c. 9.

**M49** 1971 c. 32.

**M50** 1975 c. 14.

**M51** 1979 c. 53.

[<sup>F617</sup>SCHEDULE 4A

NON-DOMESTIC RATING: NEW BUILDINGS (COMPLETION DAYS)]

**Textual Amendments**

**F617** Sch. 4A inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 36](#)

**Modifications etc. (not altering text)**

**C125** Sch. 4A applied (6.3.1992) by [1992 c. 14, s. 17\(1\)](#) (with [s. 118\(1\)\(2\)\(4\)](#))

*Completion notices*

- 1 (1) If it comes to the notice of a [<sup>F618</sup>billing authority] that the work remaining to be done on a new building in its area is such that the building can reasonably be expected to be completed within 3 months, the authority shall serve a notice under this paragraph on the owner of the building as soon as is reasonably practicable unless the valuation officer otherwise directs in writing.
- (2) If it comes to the notice of a [<sup>F618</sup>billing authority] that a new building in its area has been completed, the authority may serve a notice under this paragraph on the owner of the building unless the valuation officer otherwise directs in writing.
- (3) A [<sup>F618</sup>billing authority] may withdraw a notice under this paragraph by serving on the owner of the building to which the notice relates a subsequent notice under this paragraph.
- (4) Where an appeal under paragraph 4 below has been brought against a notice under this paragraph, the power conferred by sub-paragraph (3) above shall only be exercisable with the consent in writing of the owner of the building to which the notice relates.
- (5) The power conferred by sub-paragraph (3) above shall cease to be exercisable in relation to a notice under this paragraph once a day has been determined under this Schedule as the completion day in relation to the building to which the notice relates.
- (6) In this Schedule “completion notice” means a notice under this paragraph.

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### Textual Amendments

**F618** Words in Sch. 4A para. 1(1)-(3) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 83(1)** (with s. 118(1)(2)(4))

- 2
- (1) A completion notice shall specify the building to which it relates and state the day which the authority proposes as the completion day in relation to the building.
  - (2) Where at the time a completion notice is served it appears to the authority that the building to which the notice relates is not completed, the authority shall propose as the completion day such day, not later than 3 months from and including the day on which the notice is served, as the authority considers is a day by which the building can reasonably be expected to be completed.
  - (3) Where at the time a completion notice is served it appears to the authority that the building to which the notice relates is completed, the authority shall propose as the completion day the day on which the notice is served.

### *Determination of completion day*

- 3
- (1) If the person on whom a completion notice is served agrees in writing with the authority by whom the notice is served that a day specified by the agreement shall be the completion day in relation to the building, that day shall be the completion day in relation to it.
  - (2) Where such an agreement as is mentioned in sub-paragraph (1) above is made, the completion notice relating to the building shall be deemed to have been withdrawn.
- 4
- (1) A person on whom a completion notice is served may appeal to a [<sup>F619</sup>valuation tribunal] against the notice on the ground that the building to which the notice relates has not been or, as the case may be, cannot reasonably be expected to be completed by the day stated in the notice.
  - (2) Where a person appeals against a completion notice and the appeal is not withdrawn or dismissed, the completion day shall be such day as the tribunal shall determine.
- [<sup>F620</sup>(3) In this paragraph “valuation tribunal” means—
- (a) in relation to England: the Valuation Tribunal for England;
  - (b) in relation to Wales: a valuation tribunal established under paragraph 1 of Schedule 11.]

### Textual Amendments

**F619** Words in Sch. 4A para. 4(1) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 83(2)** (with s. 118(1)(2)(4))

**F620** Sch. 4A para. 4(3) inserted (1.10.2009) by **Local Government and Public Involvement in Health Act 2007 (c. 28)**, s. 245(5), **Sch. 16 para. 4(2)**; S.I. 2008/3110, art. 6(d)(i)

- 5
- Where a completion notice is not withdrawn and no appeal under paragraph 4 above is brought against the notice or any appeal under that paragraph is dismissed or withdrawn, the day stated in the notice shall be the completion day in relation to the building.

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*Position pending appeal*

- 6 (1) Where an appeal under paragraph 4 above is brought against a completion notice, then in relation to any day on which the appeal is pending section 45 above shall apply by virtue of section 46A(4) above as if the day stated in the notice had been determined under this Schedule as the completion day in relation to the building to which the notice relates.
- (2) The Secretary of State may make regulations providing for the making of financial adjustments where sub-paragraph (1) applies but the day stated in the completion notice is not actually determined as the completion day in relation to the building to which the notice relates.
- (3) Regulations under sub-paragraph (2) above may include—
- <sup>F621</sup>(a) provision requiring payments or repayments to be made, with or without interest; and
- (c) provision as to the recovery (by deduction or otherwise) of sums due.
- (4) For the purpose of deciding, for the purposes of this paragraph, whether an appeal is pending on a particular day, the state of affairs existing immediately before the day ends shall be treated as having existed throughout the day.

**Textual Amendments**

**F621** Sch. 4A para. 6(3)(a) substituted (6.3.1992) for para. 6(3)(a)(b) by 1992 c. 14, s. 117(1), **Sch. 13 para. 83(3)** (with s. 118(1)(2)(4))

*Duty to inform valuation officer*

- 7 (1) A [<sup>F622</sup>billing authority] shall supply to the valuation officer a copy of any completion notice served by it.
- (2) If a [<sup>F622</sup>billing authority] withdraws a completion notice, it shall inform the valuation officer of that fact.
- (3) A [<sup>F622</sup>billing authority] shall supply the valuation officer with details of any agreement to which it is a party and by virtue of which a completion day is determined under this Schedule in relation to a building.

**Textual Amendments**

**F622** Words in Sch. 4A para. 7(1)-(3) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 83(4)** (with s. 118(1)(2)(4))

*Supplementary*

- 8 Without prejudice to any other mode of service, a completion notice may be served on a person—
- (a) by sending it in a prepaid registered letter, or by the recorded delivery service, addressed to that person at his usual or last known place of abode or, in a case where an address for service has been given by that person, at that address;



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- (b) in the case of an incorporated company or body, by delivering it to the secretary or clerk of the company or body at their registered or principal office or sending it in a prepaid registered letter or by the recorded delivery service addressed to the secretary or clerk of the company or body at that office; or
- (c) where the name or address of that person cannot be ascertained after reasonable inquiry, by addressing it to him by the description of “owner” of the building (describing it) to which the notice relates and by affixing it to some conspicuous part of the building.
- 9 (1) This paragraph applies in the case of a building to which work remains to be done which is customarily done to a building of the type in question after the building has been substantially completed.
- (2) It shall be assumed for the purposes of this Schedule that the building has been or can reasonably be expected to be completed at the end of such period beginning with the date of its completion apart from the work as is reasonably required for carrying out the work.
- 10 (1) Section 46A(6) applies for the purposes of this Schedule.
- (2) In this Schedule—
- “completion notice” has the meaning given by paragraph 1(6) above;
- “owner”, in relation to a building, means the person entitled to possession of the building;
- references to the valuation officer, in relation to a [<sup>F623</sup>billing authority], are references to the valuation officer for the authority.

#### Textual Amendments

**F623** Words in Sch. 4A para. 10(2) substituted (6.3.1992) by 1992 c. 14, s. 117(1), Sch. 13 para. 83(5) (with s. 118(1)(2)(4))

## SCHEDULE 5

Section 51.

### NON-DOMESTIC RATING: EXEMPTION

#### *Agricultural premises*

- 1 A hereditament is exempt to the extent that it consists of any of the following—
- (a) agricultural land;
- (b) agricultural buildings.
- 2 (1) Agricultural land is—
- (a) land used as arable, meadow or pasture ground only,
- (b) land used for a plantation or a wood or for the growth of saleable underwood,
- (c) land exceeding 0.10 hectare and used for the purposes of poultry farming,
- (d) anything which consists of a market garden, nursery ground, orchard or allotment (which here includes an allotment garden within the meaning of the <sup>M52</sup>Allotments Act 1922), or

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- (e) land occupied with, and used solely in connection with the use of, a building which (or buildings each of which) is an agricultural building by virtue of paragraph 4, 5, 6 or 7 below.
- (2) But agricultural land does not include—
- (a) land occupied together with a house as a park,
  - (b) gardens (other than market gardens),
  - (c) pleasure grounds,
  - (d) land used mainly or exclusively for purposes of sport or recreation, or
  - (e) land used as a racecourse.

#### Marginal Citations

M52 1922 c. 51.

- 3 A building is an agricultural building if it is not a dwelling and—
- [<sup>F624</sup>(a) it is occupied together with agricultural land and is used solely in connection with agricultural operations on that or other agricultural land, or.]
  - (b) it is or forms part of a market garden and is used solely in connection with agricultural operations at the market garden.

#### Textual Amendments

**F624** Sch. 5 para. 3(a) substituted (1.4.2004) by *Local Government Act 2003* (c. 26), ss. 67(2), 128(6); S.I. 2003/2938, art. 7(a) (with art. 8Sch.); S.I. 2003/3034, art. 2, Sch. 1 Pt. II; S.I. 2003/2938, art. 7(a) (with art. 8Sch.); S.I. 2003/3034, art. 2, Sch. 1 Pt. II

- 4 (1) A building is an agricultural building if it is used solely in connection with agricultural operations carried on on agricultural land and sub-paragraph (2) or (3) below applies.
- (2) This sub-paragraph applies if the building is occupied by the occupiers of all the land concerned.
- (3) This sub-paragraph applies if the building is occupied by individuals each of whom is appointed by the occupiers of the land concerned to manage the use of the building and is—
- (a) an occupier of some of the land concerned, or
  - (b) a member of the board of directors or other governing body of a person who is both a body corporate and an occupier of the land concerned.
- (4) This paragraph does not apply unless the number of occupiers of the land concerned is less than 25.
- 5 (1) A building is an agricultural building if—
- (a) it is used for the keeping or breeding of livestock, or
  - (b) it is not a dwelling, it is occupied together with a building or buildings falling within paragraph (a) above, and it is used in connection with the operations carried on in that building or those buildings.
- (2) Sub-paragraph (1)(a) above does not apply unless—

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- (a) the building is solely used as there mentioned, or
  - (b) the building is occupied together with agricultural land and used also in connection with agricultural operations on that land, and that other use together with the use mentioned in sub-paragraph (1)(a) is its sole use.
- (3) Sub-paragraph (1)(b) above does not apply unless—
- (a) the building is solely used as there mentioned, or
  - (b) the building is occupied also together with agricultural land and used also in connection with agricultural operations on that land, and that other use together with the use mentioned in sub-paragraph (1)(b) is its sole use.
- (4) A building (the building in question) is not an agricultural building by virtue of this paragraph unless it is surrounded by or contiguous to an area of agricultural land which amounts to not less than 2 hectares.
- (5) In deciding for the purposes of sub-paragraph (4) above whether an area is agricultural land and what is its size, the following shall be disregarded—
- (a) any road, watercourse or railway (which here includes the former site of a railway from which railway lines have been removed);
  - (b) any agricultural building other than the building in question;
  - (c) any building occupied together with the building in question.
- 6 (1) A building is an agricultural building if it is not a dwelling, is occupied by a person keeping bees, and is used solely in connection with the keeping of those bees.
- (2) Sub-paragraphs (4) and (5) of paragraph 5 above apply for the purposes of this paragraph as for those of that.
- 7 (1) A building is an agricultural building if it is not a dwelling and—
- (a) it is used in connection with agricultural operations carried on on agricultural land, and
  - (b) it is occupied by a body corporate any of whose members are [<sup>F625</sup>or are together with the body] the occupiers of the land [<sup>F626</sup>, and
  - (c) the members who are occupiers of the land together have control of the body.]
- (2) A building is also an agricultural building if it is not a dwelling and—
- (a) it is used in connection with the operations carried on in a building which, or buildings each of which, is used for the keeping or breeding of livestock and is an agricultural building by virtue of paragraph 5 above, and
  - (b) sub-paragraph (3), (4) or (5) below applies as regards the building first mentioned in this sub-paragraph (the building in question).
- [<sup>F627</sup>(3) This sub-paragraph applies if—
- (a) the building in question is occupied by a body corporate any of whose members are, or are together with the body, the occupiers of the building or buildings mentioned in sub-paragraph (2)(a) above, and
  - (b) the members who are occupiers of the land together have control of the body.]
- (4) This sub-paragraph applies if the building in question, and the building or buildings mentioned in sub-paragraph (2)(a) above, are occupied by the same persons.

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- (5) This sub-paragraph applies if the building in question is occupied by individuals each of whom is appointed by the occupiers of the building or buildings mentioned in sub-paragraph (2)(a) above to manage the use of the building in question and is—
- (a) an occupier of part of the building, or of part of one of the buildings, mentioned in sub-paragraph (2)(a) above, or
  - (b) a member of the board of directors or other governing body of a person who is both a body corporate and an occupier of the building or buildings mentioned in sub-paragraph (2)(a) above.
- (6) Sub-paragraph (1) above does not apply unless the use there mentioned, or that use together with the use mentioned in sub-paragraph (2) above, is its sole use.
- (7) Sub-paragraph (2) above does not apply unless the use there mentioned, or that use together with the use mentioned in sub-paragraph (1) above, is its sole use.
- (8) Sub-paragraph (4) or (5) above does not apply unless the number of occupiers of the building or buildings mentioned in sub-paragraph (2)(a) above is less than 25.
- [<sup>F628</sup>(9) In this paragraph “control” shall be construed in accordance with [<sup>F629</sup>sections 450 and 451 of the Corporation Tax Act 2010].]

#### Textual Amendments

- F625** Words substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 37(2)**
- F626** Sch. 5 para. 7(1)(c) and words inserted (18.11.2003 for E., 27.11.2003 for W.) by [Local Government Act 2003 \(c. 26\)](#), **ss. 67(3)**, 128(6); [S.I. 2003/2938](#), art. 3(a) (with art. 8Sch.); [S.I. 2003/3034](#), art. 2, Sch. 1 Pt. I
- F627** Sch. 5 para. 7(3) substituted (18.11.2003 for E., 27.11.2003 for W.) by [Local Government Act 2003 \(c. 26\)](#), **ss. 67(4)**, 128(6); [S.I. 2003/2938](#), art. 3(a) (with art. 8Sch.); [S.I. 2003/3034](#), art. 2, Sch. 1 Pt. I
- F628** Sch. 5 para. 7(9) inserted (18.11.2003 for E., 27.11.2003 for W.) by [Local Government Act 2003 \(c. 26\)](#), **ss. 67(5)**, 128(6); [S.I. 2003/2938](#), art. 3(a) (with art. 8Sch.); [S.I. 2003/3034](#), art. 2, Sch. 1 Pt. I
- F629** Words in Sch. 5 para. 7(9) substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 1 para. 210** (with Sch. 2)

- 8 (1) In paragraphs 1 and 3 to 7 above “agricultural land” shall be construed in accordance with paragraph 2 above.
- (2) In paragraphs 1 and 5(5)(b) above “agricultural building” shall be construed in accordance with paragraphs 3 to 7 above.
- (3) In determining for the purposes of paragraphs 3 to 7 above whether a building used in any way is solely so used, no account shall be taken of any time during which it is used in any other way, if that time does not amount to a substantial part of the time during which the building is used.
- (4) In paragraphs 2 to 7 above and sub-paragraph (2) above “building” includes a separate part of a building.
- (5) In paragraphs 5 and 7 above “livestock” includes any mammal or bird kept for the production of food or wool or for the purpose of its use in the farming of land.

#### *Fish farms*

- 9 (1) A hereditament is exempt to the extent that it consists of any of the following—

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- (a) land used solely for or in connection with fish farming;
  - (b) buildings (other than dwellings) so used.
- (2) In determining whether land or a building used for or in connection with fish farming is solely so used, no account shall be taken of any time during which it is used in any other way, if that time does not amount to a substantial part of the time during which the land or building is used.
- (3) “Building” includes a separate part of a building.
- (4) “Fish farming” means the breeding or rearing of fish, or the cultivation of shellfish, for the purpose of (or for purposes which include) transferring them to other waters or producing food for human consumption.
- [<sup>F630</sup>(4A) But an activity does not constitute fish farming if the fish or shellfish are or include fish or shellfish which—
- (a) are purely ornamental, or
  - (b) are bred, reared or cultivated for exhibition.]
- (5) “Shellfish” includes crustaceans and molluscs of any description.

#### Textual Amendments

**F630** Sch. 5 para. 9(4A) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 37\(3\)](#)

#### *Fishing*

<sup>F631</sup>10 .....

#### Textual Amendments

**F631** Sch. 5 para. 10 omitted (1.4.1997) by virtue of [1997 c. 29, s. 2\(4\)](#); [S.I. 1997/1097, art. 2\(a\)](#) and expressed to be repealed (1.4.2000) by [1997 c. 29, s. 33\(2\)](#), [Sch. 4](#); [S.I. 1998/2329, art. 3\(1\)](#) (with [art. 3\(2\)](#))

#### *Places of religious worship etc.*

- 11 (1) A hereditament is exempt to the extent that it consists of any of the following—
- (a) a place of public religious worship which belongs to the Church of England or the Church in Wales (within the meaning of the <sup>M53</sup>Welsh Church Act 1914) or is for the time being certified as required by law as a place of religious worship;
  - (b) a church hall, chapel hall or similar building used in connection with a place falling within paragraph (a) above for the purposes of the organisation responsible for the conduct of public religious worship in that place.
- <sup>F632</sup>(2) A hereditament is exempt to the extent that it is occupied by an organisation responsible for the conduct of public religious worship in a place falling within sub-paragraph (1)(a) above and—
- (a) is used for carrying out administrative or other activities relating to the organisation of the conduct of public religious worship in such a place; or

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- (b) is used as an office or for office purposes, or for purposes ancillary to its use as an office or for office purposes.
- (3) In this paragraph “office purposes” include administration, clerical work and handling money; and “clerical work” includes writing, book-keeping, sorting papers or information, filing, typing, duplicating, calculating (by whatever means), drawing and the editorial preparation of matter for publication.]

#### Textual Amendments

**F632** Sch. 5 para. 11(2)(3) substituted (1.4.1992) for para. 11(2) by 1992 c. 14, s. 104, **Sch. 10 Pt. I para. 3** (with s. 118(1)(2)(4)); S.I. 1992/473, **art.3**

#### Marginal Citations

**M53** 1914 c. 91.

#### *Certain property of Trinity House*

- 12 (1) A hereditament is exempt to the extent that it belongs to or is occupied by the Trinity House and consists of any of the following—
- (a) a lighthouse;
  - (b) a buoy;
  - (c) a beacon;
  - (d) property within the same curtilage as, and occupied for the purposes of, a lighthouse.
- (2) No other hereditament (or part of a hereditament) belonging to or occupied by the Trinity House is exempt, notwithstanding anything in section [<sup>F633</sup>221(1) of the Merchant Shipping Act 1995].

#### Textual Amendments

**F633** Words in Sch. 5 para. 12(2) substituted (1.1.1996) by 1995 c. 21, ss. 314(2), 316(2), **Sch. 13 para. 83** (with s. 312(1))

#### *Sewers*

- 13 (1) A hereditament is exempt to the extent that it consists of any of the following—
- (a) a sewer;
  - (b) an accessory belonging to a sewer.
- (2) “Sewer” has the meaning given by section 343 of the <sup>M54</sup>Public Health Act 1936.
- (3) “Accessory” means a manhole, ventilating shaft, pumping station, pump or other accessory.
- (4) The Secretary of State may by order repeal sub-paragraphs (1) to (3) above.

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### Marginal Citations

**M54** 1936 c. 49.

### *Property of drainage authorities*

- 14 (1) A hereditament is exempt to the extent that it consists of any of the following—
- (a) land which is occupied by a drainage authority and which forms part of a main river or of a watercourse maintained by the authority;
  - (b) a structure maintained by a drainage authority for the purpose of controlling or regulating the flow of water in, into or out of a watercourse which forms part of a main river or is maintained by the authority;
  - (c) an appliance so maintained for that purpose.
- (2) [<sup>F634</sup>“Drainage authority” [<sup>F635</sup>means the Environment Agency, the Natural Resources Body for Wales or] any internal drainage board and “main river” and “watercourse” have the same meanings, respectively, as they have in the Water Resources Act 1991 and the Land Drainage Act 1991.]
- <sup>F636</sup>(3) .....

### Textual Amendments

- F634** Sch. 5 para. 14(2) substituted (1. 12. 1991) by [Water Consolidation \(Consequential Provisions\) Act 1991](#) (c. 60), ss. 2(1), 4(2), [Sch. 1 para. 49\(b\)](#)
- F635** Words in Sch. 5 para. 14(2) substituted (1.4.2013) by [The Natural Resources Body for Wales \(Functions\) Order 2013](#) (S.I. 2013/755), art. 1(2), [Sch. 2 para. 187](#) (with Sch. 7)
- F636** Sch. 5 para. 14(3) omitted (1.4.1997) by virtue of 1997 c. 29, s. 2(4); S.I. 1997/1097, art. 2(a) and expressed to be repealed (1.4.2000) by 1997 c. 29, s. 33(2), [Sch. 4](#); S.I. 1998/2329, art. 3(1) (with art. 3(2))

### *Parks*

- 15 (1) A hereditament is exempt to the extent that it consists of a park which—
- (a) has been provided by, or is under the management of, a relevant authority or two or more relevant authorities acting in combination, and
  - (b) is available for free and unrestricted use by members of the public.
- (2) The reference to a park includes a reference to a recreation or pleasure ground, a public walk, an open space within the meaning of the <sup>M55</sup>Open Spaces Act 1906, and a playing field provided under the <sup>M56</sup>Physical Training and Recreation Act 1937.
- (3) Each of the following is a relevant authority—
- <sup>F637</sup>[(aa) a Minister of the Crown or Government department or any officer or body exercising functions on behalf of the Crown,]
- (a) a county council,
- <sup>F638</sup>[(aa) a county borough council,]
- (b) a district council,
  - (c) a London borough council,
  - (d) the Common Council,



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- (e) the Council of the Isles of Scilly,
- (f) a parish or community council, and
- (g) the chairman of a parish meeting.

(4) In construing sub-paragraph (1)(b) above any temporary closure (at night or otherwise) shall be ignored.

#### Textual Amendments

**F637** It is provided that Sch. 5 para. 15(3)(aa) is inserted (1.4.2000) by 1997 c. 29, s. 33(1), **Sch. 3 para. 27**; S.I. 1998/2329, **art. 3(1)** (with **art. 3(2)**)

**F638** Sch. 5 para. 15(3)(aa) inserted (7.1.1997) by S.I. 1996/3071, **art. 2**, **Sch. para. 2(2)**

#### Marginal Citations

**M55** 1906 c. 25.

**M56** 1937 c. 46.

#### *Property used for the disabled*

16 (1) A hereditament is exempt to the extent that it consists of property used wholly for any of the following purposes—

- (a) the provision of facilities for training, or keeping suitably occupied, persons who are disabled or who are or have been suffering from illness;
- (b) the provision of welfare services for disabled persons;
- (c) the provision of facilities under section 15 of the <sup>M57</sup>Disabled Persons (Employment) Act 1944;
- (d) the provision of a workshop or of other facilities under section 3(1) of the <sup>M58</sup>Disabled Persons (Employment) Act 1958.

[<sup>F639</sup>(1A) For the purposes of this paragraph in its application to hereditaments in England, a person is disabled if he has a disability within the meaning given by section 6 of the Equality Act 2010.]

[<sup>F640</sup>(2) For the purposes of this paragraph in its application to hereditaments in Wales, a person is disabled if he is disabled within the meaning of section 3 of the Social Services and Well-being (Wales) Act 2014.]

(3) “Illness” has the meaning given by [<sup>F641</sup>section 275 of the National Health Service Act 2006].

[<sup>F642</sup>(4) “Welfare services for disabled persons” means services or facilities (by whomsoever provided)—

- (a) of a kind which a local authority in England had power to provide under section 29 of the National Assistance Act 1948 before it ceased to apply to local authorities in England;
- (b) of a kind which a local authority in Wales has power to provide, or arrange to provide, to an adult in the exercise of its functions under sections 35 or 36 of the Social Services and Well-being (Wales) Act 2014.]

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#### Textual Amendments

- F639** Sch. 5 para. 16(1A) inserted (1.4.2015) by [The Care Act 2014 and Children and Families Act 2014 \(Consequential Amendments\) Order 2015 \(S.I. 2015/914\)](#), art. 1(2), **Sch. para. 42(2)** (with arts. 1(3), 3)
- F640** Sch. 5 para. 16(2) substituted (6.4.2016) by [The Social Services and Well-being \(Wales\) Act 2014 \(Consequential Amendments\) Regulations 2016 \(S.I. 2016/413\)](#), regs. 2(1), **52(2)**
- F641** Words in Sch. 5 para. 16(3) substituted (1.3.2007) by [National Health Service \(Consequential Provisions\) Act 2006 \(c. 43\)](#), s. 8(2), **Sch. 1 para. 110** (with Sch. 3 Pt. 1)
- F642** Sch. 5 para. 16(4) substituted (6.4.2016) by [The Social Services and Well-being \(Wales\) Act 2014 \(Consequential Amendments\) Regulations 2016 \(S.I. 2016/413\)](#), regs. 2(1), **52(3)**

#### Marginal Citations

- M57** 1944 c. 10.  
**M58** 1958 c. 33.

#### *Air-raid protection works*

- 17 A hereditament is exempt to the extent that it consists of property which—
- (a) is intended to be occupied or used solely for the purpose of affording protection in the event of hostile attack from the air, and
  - (b) is not occupied or used for any other purpose.

#### *Swinging moorings*

- 18 A hereditament is exempt to the extent that it consists of a mooring which is used or intended to be used by a boat or ship and which is equipped only with a buoy attached to an anchor, weight or other device—
- (a) which rests on or in the bed of the sea or any river or other waters when in use, and
  - (b) which is designed to be raised from that bed from time to time.

#### *[<sup>F643</sup> Road crossings over watercourses etc.]*

#### Textual Amendments

- F643** Sch. 5 para. 18A inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 37(4)**

- <sup>F644</sup>18(1) A hereditament which is occupied (as mentioned in section 65 of this Act) is exempt to the extent that it consists of, or of any of the appurtenances of, a fixed road crossing over an estuary, river or other watercourse.
- (2) For the purposes of this paragraph, a fixed road crossing means a bridge, viaduct, tunnel or other construction providing a means for road vehicles or pedestrians or both to cross the estuary, river or other watercourse concerned.
  - (3) For the purposes of sub-paragraph (2) above—
    - (a) a bridge may be a fixed road crossing notwithstanding that it is designed so that part of it can be swung, raised or otherwise moved in order to facilitate passage across, above or below it; but

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- (b) the expression “bridge” does not include a floating bridge, that is to say, a ferry operating between fixed chains.
- (4) The reference in sub-paragraph (1) above to the appurtenances of a fixed road crossing is a reference to—
- (a) the carriageway and any footway thereof;
  - (b) any building, other than office buildings, used in connection with the crossing; and
  - (c) any machinery, apparatus or works used in connection with the crossing or with any of the items mentioned in paragraphs (a) and (b) above.]

#### Textual Amendments

**F644** Sch. 5 para. 18A inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 37\(4\)](#)

#### *<sup>F645</sup> Property used for road user charging schemes*

#### Textual Amendments

**F645** S. 18B and preceding cross-heading inserted (1.2.2001 for E. and 1.8.2001 for W.) by [S.I. 2001/57](#), art. 3, [Sch. 2 Pt. I](#) (subject to [Sch. 2 Pt. II](#)); [S.I. 2001/2788](#), art. 2, [Sch. 1 para. 17](#)

- <sup>F646</sup>18B(1) A hereditament which is occupied (as mentioned in section 65 of this Act) is exempt to the extent that—
- (a) it consists of a road in respect of which charges are imposed by a charging scheme under Schedule 23 to the <sup>M59</sup>Greater London Authority Act 1999 or Part III of the Transport Act 2000, or
  - (b) it is used solely for or in connection with the operation of such a scheme.
- (2) But office buildings are not exempt under sub-paragraph (1)(b) above.]

#### Textual Amendments

**F646** S. 18B and preceding cross-heading inserted (1.2.2001 for E. and 1.8.2001 for W.) by [S.I. 2001/57](#), art. 3, [Sch. 2 Pt. I](#) (subject to [Sch. 2 Pt. II](#)); [S.I. 2001/2788](#), art. 2, [Sch. 1 para. 17](#)

#### Marginal Citations

**M59** 1999 c. 29.

#### *Property in enterprise zones*

- 19 (1) A hereditament is exempt to the extent that it is situated in an enterprise zone.
- (2) An enterprise zone is an area for the time being designated as an enterprise zone under Schedule 32 to the <sup>M60</sup>Local Government, Planning and Land Act 1980.

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#### Marginal Citations

**M60** 1980 c. 65.

*[<sup>F647</sup> Visiting forces etc.]*

#### Textual Amendments

**F647** Sch. 5 para. 19A and preceding cross-heading inserted (1.4.2000) by 1997 c. 29, s. 4 (with s. 25); S.I. 1998/2329, art. 3

<sup>F648</sup>19A) A hereditament is exempt to the extent that it consists of property which is occupied for the purposes of a visiting force, or a headquarters, in pursuance of arrangements made in that behalf with any Government department.

(2) In this paragraph—

“headquarters” means an international headquarters or defence organisation designated by an Order in Council under section 1 of the <sup>M61</sup>International Headquarters and Defence Organisations Act 1964; and

“visiting force” means any such body, contingent or detachment of the forces of any country as is a visiting force for the purposes of any provision of the <sup>M62</sup>Visiting Forces Act 1952.]

#### Textual Amendments

**F648** Sch. 5 para. 19A and preceding cross-heading inserted (1.4.2000) by 1997 c. 29, s. 4 (with s. 25); S.I. 1998/2329, art. 3

#### Marginal Citations

**M61** 1964 c. 5.

**M62** 1952 c. 67.

#### *Power to confer exemption*

- 20 (1) The Secretary of State may make regulations providing that prescribed hereditaments or hereditaments falling within any prescribed description are exempt to such extent (whether as to the whole or some lesser extent) as may be prescribed.
- (2) But the power under sub-paragraph (1) above may not be exercised so as to confer exemption which in his opinion goes beyond such exemption or privilege (if any) as fulfils the first and second conditions.
- (3) The first condition is that the exemption or privilege operated or was enjoyed in practice, immediately before the passing of this Act, in respect of a general rate in its application to the hereditaments prescribed or falling within the prescribed description.
- (4) The second condition is that the exemption or privilege—
- (a) was conferred by a local Act or order passed or made on or after 22 December 1925, or

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- (b) was conferred by a local Act or order passed or made before 22 December 1925 and was saved by section 117(5)(b) of the 1967 Act.
- (5) Regulations under sub-paragraph (1) above in their application to a particular financial year (including regulations amending or revoking others) shall not be effective unless they come into force before 1 January in the preceding financial year.

#### *Interpretation*

- 21 (1) This paragraph applies for the purposes of this Schedule.
- (2) “Exempt” means exempt from local non-domestic rating.
- (3) Any land, building or property not in use shall be treated as used in a particular way if it appears that when next in use it will be used in that way.
- (4) Any land or building which is not occupied shall be treated as occupied in a particular way if it appears that when next occupied it will be occupied in that way.
- (5) A person shall be treated as an occupier of any land or building which is not occupied if it appears that when it is next occupied he will be an occupier of it.

### SCHEDULE 6

Section 56.

#### NON-DOMESTIC RATING: VALUATION

- 1 This Schedule has effect to determine the rateable value of non-domestic hereditaments . . . <sup>F649</sup> for the purposes of this Part.

#### **Textual Amendments**

**F649** Words repealed by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), ss. 139, 194(4), Sch. 5 para. 38(2), [Sch. 12 Pt. II](#) Note 4

- 2 (1) The rateable value of a non-domestic hereditament [<sup>F650</sup>none of which consists of domestic property and none of which is exempt from local non domestic rating] shall be taken to be an amount equal to the rent at which it is estimated the hereditament might reasonably be expected to let from year to year [<sup>F651</sup>on these three assumptions —
- (a) the first assumption is that the tenancy begins on the day by reference to which the determination is to be made;
- (b) the second assumption is that immediately before the tenancy begins the hereditament is in a state of reasonable repair, but excluding from this assumption any repairs which a reasonable landlord would consider uneconomic;
- (c) the third assumption is that the tenant undertakes to pay all usual tenant’s rates and taxes and to bear the cost of the repairs and insurance and the other expenses (if any) necessary to maintain the hereditament in a state to command the rent mentioned above.]
- [<sup>F652</sup>(1A) The rateable value of a composite hereditament none of which is exempt from local non-domestic rating shall be taken to be an amount equal to the rent which, assuming

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such a letting of the hereditament as is required to be assumed for the purposes of sub-paragraph (1) above, would reasonably be attributable to the non-domestic use of property.

- (1B) The rateable value of a non-domestic hereditament which is partially exempt from local non-domestic rating shall be taken to be an amount equal to the rent which, assuming such a letting of the hereditament as is required to be assumed for the purposes of sub-paragraph (1) above, would, as regards the part of the hereditament which is not exempt from local non-domestic rating, be reasonably attributable to the non-domestic use of property.]
- (2) Where (apart from this sub-paragraph) the rateable value would include a fraction of a pound—
- (a) the fraction shall be made up to one pound if it would exceed 50p, and
  - (b) the fraction shall be ignored if it would be 50p or less.
- (3) Where the rateable value is determined for the purposes of compiling a list the day by reference to which the determination is to be made is—
- (a) the day on which the list must be compiled, or
  - (b) such day preceding that day as may be specified by the Secretary of State by order in relation to the list.
- (4) Where the rateable value is determined with a view to making an alteration to a list which has been compiled (whether or not it is still in force) the day by reference to which the determination is to be made is—
- (a) the day on which the list came into force, or
  - (b) if a day was specified under sub-paragraph (3)(b) above in relation to the list, the day so specified.
- (5) Where the rateable value is determined for the purposes of compiling a list by reference to a day specified under sub-paragraph (3)(b) above, the matters mentioned in sub-paragraph (7) below shall be taken to be as they are assumed to be on the day on which the list must be compiled.
- (6) Where the rateable value is determined with a view to making an alteration to a list which has been compiled (whether or not it is still in force) the matters mentioned in sub-paragraph (7) below shall be taken to be as they are assumed to be on the <sup>F653</sup>material day.]
- <sup>F654</sup>[(6A) For the purposes of sub-paragraph (6) above the material day shall be such day as is determined in accordance with rules prescribed by regulations made by the Secretary of State.]
- (7) The matters are—
- (a) matters affecting the physical state or physical enjoyment of the hereditament,
  - (b) the mode or category of occupation of the hereditament,
  - (c) the quantity of minerals or other substances in or extracted from the hereditament,
  - <sup>F655</sup>(cc) the quantity of refuse or waste material which is brought onto and permanently deposited on the hereditament,]
  - (d) matters affecting the physical state of the locality in which the hereditament is situated or which, though not affecting the physical state of the locality, are nonetheless physically manifest there, and

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- (e) the use or occupation of other premises situated in the locality of the hereditament.
- (8) The Secretary of State may make regulations providing that, in applying the preceding provisions of this paragraph in relation to a hereditament of a prescribed [<sup>F656</sup>class], prescribed assumptions (as to the hereditament or otherwise) are to be made.
- [<sup>F657</sup>(8A) For the purposes of this paragraph the state of repair of a hereditament at any time relevant for the purposes of a list shall be assumed to be the state of repair in which, under sub-paragraph (1) above, it is assumed to be immediately before the assumed tenancy begins.]
- (9) The Secretary of State may make regulations providing that in arriving at an amount under sub-paragraph (1) [<sup>F658</sup>, (1A) or (1B)] above prescribed principles are to be applied; and the regulations may include provision for the preservation of such principles, privileges, and provisions for the making of valuations on exceptional principles, as apply or applied for the purposes of the 1967 Act.
- (10) If a day is specified under sub-paragraph (3)(b) above the same specification must be made in relation to all lists to be compiled on the same day.
- [<sup>F659</sup>(11) For the purposes of sub-paragraph (8) above a class may be prescribed by reference to such factors as the Secretary of State sees fit.
- (12) Without prejudice to the generality of sub-paragraph (11) above, a class may be prescribed by reference to one or more of the following factors—
- (a) the physical characteristics of hereditaments;
  - (b) the fact that hereditaments are unoccupied or are occupied for prescribed purposes or by persons of prescribed descriptions.
- (13) In this paragraph references to the non-domestic use of property are references to use otherwise than in such a manner as to constitute the property domestic property.]

#### Textual Amendments

**F650** Words inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 38\(3\)](#)

**F651** Words and para. 2(1)(a)(b)(c) substituted for words in Sch. 6 para. 2(1) (26.5.1999 effective retrospectively on 1.6.1990 as mentioned in s. 2(2) of the amending Act) by [1999 c. 6, s. 1\(1\)\(2\)](#)

**F652** Sch. 6 para. 2(1A)(1B) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 38\(4\)](#)

**F653** Words substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 38\(5\)](#)

**F654** Sch. 6 para. 2(6A) (which was inserted by [1989 c. 42, s. 139, Sch. 5 para. 38\(6\)](#)) substituted (7.3.1992 so far as it enables provision to be made by regulations and 1.4.1992 otherwise) by [1992 c. 14, s. 104, Sch. 10 Pt. 1 para. 4](#) (with s. 118(1)(2)(4)); S.I. 1992/473, [arts. 2, 3](#)

**F655** Sch. 6 para. 2(cc) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 38\(7\)](#)

**F656** Word substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 38\(8\)](#)

**F657** Sch. 6 para. 2(8A) inserted (26.5.1999 effective retrospectively on 1.6.1990 as mentioned in s. 2(2) of the amending Act (but subject to exception in s. 2(3) of the amending Act) by [1999 c. 6, ss. 1\(1\)\(3\), 2](#)

**F658** Words inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 38\(9\)](#)



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**F659** Sch. 6 para. 2(11)–(13) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 38\(10\)](#)

#### Modifications etc. (not altering text)

- C126** Sch. 6 para. 2 excluded by [S.I. 1989/2472](#), [art. 3\(1\)](#) and by [S.I. 1989/2474](#), [art. 4\(1\)](#) (which [S.I. 1989/2474](#) was revoked (1.4.1995) by [S.I. 1994/3282](#), [art. 4\(1\)](#) (with saving in [art. 4\(2\)](#)))
- Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by [S.I. 2000/951](#), [art. 4\(1\)](#)
- Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by [S.I. 2000/952](#), [art. 5](#)
- Sch. 6 paras. 2-2C excluded (W.) (1.4.2000) by [S.I. 2000/948](#), [art. 4\(1\)](#)
- Sch. 6 paras. 2-2B excluded (W.) (1.4.2000) by [S.I. 2000/352](#), [art. 3](#)
- Sch. 6 paras. 2-2B excluded (W.) (1.4.2000) by [S.I. 2000/299](#), [art. 5](#)
- Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by [S.I. 2000/946](#), [art. 3](#)
- Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by [S.I. 2000/949](#), [art. 4](#)
- Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by [S.I. 2000/950](#), [art. 4](#)
- Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by [S.I. 2000/947](#), [art. 6](#)
- Sch. 6 paras. 2-2B excluded (W.) (1.4.2000) by [S.I. 2000/1163](#), [arts. 6, 8](#)
- C127** Sch. 6 para. 2 excluded (21.12.1994) by [S.I. 1994/3282](#), [arts. 6, 8](#)
- Sch. 6 para. 2 excluded (21.12.1994) by [S.I. 1994/3283](#), [art. 5](#)
- Sch. 6 para. 2 excluded (21.12.1994) by [S.I. 1994/3284](#), [art. 5](#)
- Sch. 6 para. 2 excluded (21.12.1994) by [S.I. 1994/3285](#), [art. 5](#)
- C128** Sch. 6 para. 2(1) amended by [S.I. 1989/2303](#), [art. 3](#)
- C129** Sch. 6 para. 2(1) modified by [S.I. 1989/2303](#), [art. 4\(2\)\(3\)](#)
- C130** Sch. 6 para. 2(1)–(7) modified by [S.I. 1989/2303](#), [art. 4\(1\)](#); [S.I. 1989/441](#), [art. 2](#).
- Sch. 6 para. 2(1)–(7) modified (20. 3. 1991) by [S.I. 1991/278](#), [art. 2](#)
- Sch. 6 para. 2(1)–(7) amended (E.) (1.4.2000) by [S.I. 2000/540](#), [art. 2](#)
- Sch. 6 paras. 2(1)–(7) amended (W.) (1.4.2000) by [S.I. 2000/1097](#), [art. 2](#)
- C131** Sch. 6 para. 2(1A)(1B) amended by [S.I. 1989/2303](#), [art. 3](#)
- C132** Sch. 6 para. 2(1A)(1B) modified by [S.I. 1989/2303](#), [art. 4\(2\)\(3\)](#)
- C133** Sch. 6 para. 2(6) modified (3. 4. 1991) by [S.I. 1991/471](#), [art. 6\(2\)\(3\)\(b\)\(i\)](#)
- C134** Sch. 6 para. 2(7) modified by [S.I. 1990/582](#), [reg. 5\(2\)](#)

[<sup>F660</sup>2A(1) This paragraph applies to any hereditament the whole or any part of which consists in buildings which are—

- (a) used for the breeding and rearing of horses or ponies or for either of those purposes; and
- (b) are occupied together with any agricultural land or agricultural building.

(2) The rateable value of any hereditament to which this paragraph applies shall be taken to be the amount determined under paragraph 2 above less whichever is the smaller of the following amounts—

- (a) such amount as the Secretary of State may by order specify for the purposes of this paragraph; and
- (b) the amount which but for this paragraph would be determined under paragraph 2 above in respect of so much of the hereditaments as consists of buildings so used and occupied.

(3) In this paragraph—

“agricultural land” means any land of more than two hectares which is agricultural land within the meaning of paragraph 2 of Schedule 5 above and is not land used exclusively for the pasturing of horses or ponies; and

“agricultural building” shall be construed in accordance with paragraphs 3 to 7 of that Schedule.]

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### Textual Amendments

**F660** Sch. 6 paras. 2A and 2B inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 38\(11\)](#)

### Modifications etc. (not altering text)

- C135** Sch. 6 paras. 2A and 2B excluded by [S.I. 1989/2472, art. 3\(1\)](#) and by [S.I. 1989/2474, art. 4\(1\)](#) (which [S.I. 1989/2474](#) was revoked (1.4.1995) by [S.I. 1994/3282, art. 4\(1\)](#) (with saving in [art. 4\(2\)](#))  
Sch. 6 paras. 2-2C excluded (E.) (30.3.2000) by [S.I. 2000/951, art. 4\(1\)](#)  
Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by [S.I. 2000/952, art. 5](#)  
Sch. 6 paras. 2-2C excluded (W.) (1.4.2000) by [S.I. 2000/948, art. 4\(1\)](#)  
Sch. 6 paras. 2-2B excluded (E.) (1.4.2000) by [S.I. 2000/352, art. 3](#)  
Sch. 6 paras. 2-2B excluded (W.) (1.4.2000) by [S.I. 2000/299, art. 5](#)  
Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by [S.I. 2000/946, art. 3](#)  
Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by [S.I. 2000/949, art. 4](#)  
Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by [S.I. 2000/950, art. 4](#)  
Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by [S.I. 2000/947, art. 6](#)  
Sch. 6 paras. 2-2B excluded (W.) (1.4.2000) by [S.I. 2000/1163, arts. 6, 8](#)
- C136** Sch. 6 para. 2A excluded (21.12.1994) by [S.I. 1994/3282, arts. 6, 8](#)  
Sch. 6 para. 2A excluded (21.12.1994) by [S.I. 1994/3283, art. 5](#)  
Sch. 6 para. 2A excluded (21.12.1994) by [S.I. 1994/3284, art. 5](#)  
Sch. 6 para. 2A excluded (21.12.1994) by [S.I. 1994/3285, art. 5](#)

- 2B (1) This paragraph applies where—
- (a) the rateable value of a hereditament consisting of an area of a caravan site is determined with a view to making an alteration to a list which has been compiled (whether or not it is still in force),
  - (b) the area is treated as one hereditament by virtue of regulations under section 64(3)(b),
  - (c) immediately before the day the alteration is entered in the list or (if the alteration is made in pursuance of a proposal) the day the proposal is made, the list includes a hereditament consisting of an area of the caravan site treated as one hereditament by virtue of such regulations, and
  - (d) the area mentioned in paragraph (b) above and the area mentioned in paragraph (c) above are wholly or partly the same.
- (2) In relation to a caravan pitch which is included both in the area mentioned in sub-paragraph (1)(b) above and in the area mentioned in sub-paragraph (1)(c) above, sub-paragraph (3) below rather than paragraph 2(6) above shall apply as respects the matters mentioned in sub-paragraph (4) below.
- (3) The matters mentioned in sub-paragraph (4) below shall be taken to be as they were assumed to be for the purposes of determining the rateable value of the hereditament mentioned in sub-paragraph (1)(c) above when that rateable value was last determined.
- (4) The matters are—
- (a) the nature of the caravan on the pitch, and
  - (b) the physical state of that caravan.
- (5) For the purposes of this paragraph—

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“caravan” has the same meaning as it has for the purposes of Part I of the Caravan Sites and Control of Development Act 1960, and

“caravan site” means any land in respect of which a site licence is required under Part I of [<sup>F661</sup>the Caravan Sites and Control of Development Act 1960 or Part 2 of the Mobile Homes (Wales) Act 2013], or would be so required if paragraph 4 and paragraph 11 of Schedule 1 to [<sup>F662</sup>the Caravan Sites and Control of Development Act 1960 or paragraph 4 and paragraph 11 of Schedule 1 to the Mobile Homes (Wales) Act 2013] (exemption of certain land occupied and supervised by organisations concerned with recreational activities and of land occupied by local authorities) were omitted.

#### Textual Amendments

- F661** Words in Sch. 6 para. 2B(5) substituted (1.10.2014) by Mobile Homes (Wales) Act 2013 (anaw 6), s. 64(1), Sch. 4 para. 5(a) (with Sch. 5 para. 7); S.I. 2014/11, art. 3(2)
- F662** Words in Sch. 6 para. 2B(5) substituted (1.10.2014) by Mobile Homes (Wales) Act 2013 (anaw 6), s. 64(1), Sch. 4 para. 5(b) (with Sch. 5 para. 7); S.I. 2014/11, art. 3(2)

#### Modifications etc. (not altering text)

- C137** Sch. 6 paras. 2A and 2B excluded by S.I. 1989/2472, art. 3(1) and by S.I. 1989/2474, art. 4(1) (which S.I. 1989/2474 was revoked (1.4.1995) by S.I. 1994/3282, art. 4(1) (with saving in art. 4(2))
- Sch. 6 paras. 2-2C excluded (E.) (30.3.2000) by S.I. 2000/951, art. 4(1)
- Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by S.I. 2000/952, art. 5
- Sch. 6 paras. 2-2C excluded (W.) (1.4.2000) by S.I. 2000/948, art. 4(1)
- Sch. 6 paras. 2-2B excluded (W.) (1.4.2000) by S.I. 2000/352, art. 3
- Sch. 6 paras. 2-2B excluded (W.) (1.4.2000) by S.I. 2000/299, art. 5
- Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by S.I. 2000/946, art. 3
- Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by S.I. 2000/949, art. 4
- Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by S.I. 2000/950, art. 4
- Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by S.I. 2000/947, art. 6
- Sch. 6 paras. 2-2B excluded (W.) (1.4.2000) by S.I. 2000/1163, arts. 6, 8
- C138** Sch. 6 para. 2B excluded (21.12.1994) by S.I. 1994/3282, arts. 6, 8
- Sch. 6 para. 2B excluded (21.12.1994) by S.I. 1994/3283, art. 5
- Sch. 6 para. 2B excluded (21.12.1994) by S.I. 1994/3284, art. 5
- Sch. 6 para. 2B excluded (21.12.1994) by S.I. 1994/3285, art. 5
- C139** Sch. 6 para. 2B(1)(c) modified (3. 4. 1991) by S.I. 1991/471, art. 6(3)(b)(ii)

<sup>F663</sup>[2C(1) This paragraph applies where—

- (a) a hereditament consists wholly or in part of land on which a right of sporting is exercisable; and
  - (b) the right is not severed from the occupation of the land.
- (2) For the purposes of determining the rateable value of the hereditament under paragraph 2 above, the rent at which the hereditament might reasonably be expected to let shall be estimated as if the right of sporting did not exist.
- (3) In this paragraph “right of sporting” means a right of fowling, shooting, taking or killing game or rabbits, or fishing.]

#### Textual Amendments

- F663** Sch. 6 para. 2C inserted (1.4.1997) by 1997 c. 29, s. 2(5); S.I. 1997/1097, art. 2(a)

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#### Modifications etc. (not altering text)

- C140** Sch. 6 paras. 2-2C excluded (E.) (30.3.2000) by [S.I. 2000/951](#), [art. 4\(1\)](#)  
Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by [S.I. 2000/952](#), [art. 5](#)  
Sch. 6 paras. 2-2C excluded (W.) (1.4.2000) by [S.I. 2000/948](#), [art. 4\(1\)](#)  
Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by [S.I. 2000/946](#), [art. 3](#)  
Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by [S.I. 2000/949](#), [art. 4](#)  
Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by [S.I. 2000/950](#), [art. 4](#)  
Sch. 6 paras. 2-2C excluded (E.) (31.3.2000) by [S.I. 2000/947](#), [art. 6](#)

- 3 (1) The Secretary of State may by order provide that in the case of a non-domestic hereditament of such [<sup>F664</sup>class] as may be prescribed—
- (a) [<sup>F665</sup>paragraphs 2 to [<sup>F666</sup>2C]] above shall not apply, and
  - (b) its rateable value shall be such as is determined in accordance with prescribed rules.
- (2) The Secretary of State may by order provide that in the case of non-domestic hereditaments to be shown in a central non-domestic rating list by virtue of regulations under section 53(2) above—
- (a) [<sup>F667</sup>paragraphs 2 to [<sup>F666</sup>2C]] above shall not apply, and
  - (b) their rateable value shall be such as is specified in the order or determined in accordance with prescribed rules.
- [<sup>F668</sup>(3) For the purposes of sub-paragraph (1) above a class may be prescribed by reference to such factors as the Secretary of State sees fit.
- (4) Without prejudice to the generality of sub-paragraph (3) above, a class may be prescribed by reference to one or more of the following factors—
- (a) the physical characteristics of hereditaments;
  - (b) the fact that hereditaments are unoccupied or are occupied for prescribed purposes or by persons of prescribed descriptions.]

#### Textual Amendments

- F664** Word substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 38\(12\)\(a\)](#)
- F665** Words substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 38\(12\)\(b\)](#)
- F666** Words in Sch. 6 para. 3(1)(a)(2)(a) substituted (1.4.1997) by [1997 c. 29, s. 2\(6\)](#); [S.I. 1997/1097, art. 2\(a\)](#)
- F667** Words substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 38\(13\)](#)
- F668** Sch. 6 para. 3(3)(4) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 38\(14\)](#)

4 . . . <sup>F669</sup>

#### Textual Amendments

- F669** Sch. 6 para. 4 repealed by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), ss. 139, 194(4), [Sch. 5 para. 38\(15\)](#), [Sch. 12 Pt. II](#) Note 4

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## SCHEDULE 7

Section 56.

## NON-DOMESTIC RATING: MULTIPLIERS

## PART I

## NON-DOMESTIC RATING MULTIPLIERS

*Introduction*

1 <sup>F670</sup>(1) This Part of this Schedule has effect to determine the non-domestic rating multiplier <sup>F671</sup> and, in relation to England, the small business non-domestic rating multiplier ] for each chargeable financial year.

<sup>F672</sup>(2) In this Part of this Schedule “the Assembly” means the National Assembly for Wales.]

**Textual Amendments**

**F670** Sch. 7 para. 1 renumbered as Sch. 7 para. 1(1) (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 39(2)(a)**

**F671** Words in Sch. 7 para. 1 inserted (25.11.2004) by [Local Government Act 2003 \(c. 26\)](#), ss. **62(2)**, 128(3) (a); [S.I. 2004/3132](#), art. 2(a) (with art. 4)

**F672** Sch. 7 para. 1(2) inserted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 39(2)(b)**

*General provisions*

2 (1) In the revenue support grant report for the financial year beginning in 1990 the Secretary of State shall specify a non-domestic rating multiplier for the year.

(2) The multiplier must be expressed as a figure in which a part of a whole (if any) is expressed to three decimal places only.

(3) If the report is approved by resolution of the House of Commons the multiplier so specified shall be the non-domestic rating multiplier for the year.

<sup>F673</sup>(1) In relation to England, the small business non-domestic rating multiplier for a chargeable financial year shall be calculated in accordance with this paragraph if the year is not one at the beginning of which new lists must be compiled.

(2) An amount shall be found in accordance with the formula—

$$\frac{A \times B}{C}$$

(3) Subject to sub-paragraph (5) below, that amount may be adjusted by the Secretary of State to reflect the extent to which his last estimate of the total mentioned in paragraph 5(6) or (7) below appears to him to differ from the actual total.

(4) The amount under sub-paragraph (2) above or, if an adjustment is made under sub-paragraph (3) above, the adjusted amount shall be the small business non-domestic rating multiplier for the year.

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- (5) No adjustment may be made under sub-paragraph (3) above for a chargeable financial year beginning before 2006.

#### Textual Amendments

**F673** Sch. 7 paras. 3-3B substituted for Sch. 7 para. 3 (27.11.2003 for W., 25.11.2004 for E.) by [Local Government Act 2003 \(c. 26\)](#), **ss. 62(3)**, 128(6); S.I. 2003/3034, art. 2, Sch. 1 Pt. I; S.I. 2004/3132, art. 3(1)(b)

- 3A (1) In relation to England, the non-domestic rating multiplier for a chargeable financial year shall be calculated in accordance with this paragraph if the year is not one at the beginning of which new lists must be compiled.
- (2) The non-domestic rating multiplier for the year shall be the amount found by—
- (a) increasing the small business non-domestic rating multiplier for the year under paragraph 3 above to reflect the Secretary of State’s estimate of the difference between—
- (i) the aggregate amount which will be payable to him and all billing authorities by way of non-domestic rates as regards the year, and
- (ii) the aggregate amount which would be so payable if section 43(4A) to (4D) above were omitted, and
- (b) if the Secretary of State thinks fit, adjusting the amount found under paragraph (a) above to reflect the extent (if any) to which his estimate of the difference mentioned in that paragraph for an earlier financial year appears to him to differ from the actual difference for that earlier year.

#### Textual Amendments

**F673** Sch. 7 paras. 3-3B substituted for Sch. 7 para. 3 (27.11.2003 for W., 25.11.2004 for E.) by [Local Government Act 2003 \(c. 26\)](#), **ss. 62(3)**, 128(6); S.I. 2003/3034, art. 2, Sch. 1 Pt. I; S.I. 2004/3132, art. 3(1)(b)

- 3B (1) In relation to Wales, the non-domestic rating multiplier for a chargeable financial year shall be calculated in accordance with this paragraph if the year is not one at the beginning of which new lists must be compiled.
- (2) An amount shall be found in accordance with the formula—
- $$\frac{A \times B}{C}$$
- (3) Subject to sub-paragraph (5) below, that amount may be adjusted by the [<sup>F674</sup>Welsh Ministers] to reflect the extent to which [<sup>F675</sup>their] last estimate of the total mentioned in paragraph 5(6) or (7) below appears to [<sup>F676</sup>them] to differ from the actual total.
- (4) The amount under sub-paragraph (2) above or, if an adjustment is made under sub-paragraph (3) above, the adjusted amount shall be the non-domestic rating multiplier for the year.
- (5) No adjustment may be made under sub-paragraph (3) above for a chargeable financial year beginning before 2006.]



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#### Textual Amendments

- F673** Sch. 7 paras. 3-3B substituted for Sch. 7 para. 3 (27.11.2003 for W., 25.11.2004 for E.) by [Local Government Act 2003 \(c. 26\)](#), **ss. 62(3)**, 128(6); S.I. 2003/3034, art. 2, Sch. 1 Pt. I; S.I. 2004/3132, art. 3(1)(b)
- F674** Words in Sch. 7 para. 3B(3) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 39(3)(a)**
- F675** Word in Sch. 7 para. 3B(3) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 39(3)(b)**
- F676** Word in Sch. 7 para. 3B(3) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 39(3)(c)**

- <sup>F677</sup>4 In relation to England, the small business non-domestic rating multiplier for a chargeable financial year shall be calculated in accordance with the following formula if the year is one at the beginning of which new lists must be compiled—

#### Textual Amendments

- F677** Sch. 7 paras. 4-4B substituted for Sch. 7 para. 4 (27.11.2003 for W., 25.11.2004 for E.) by [Local Government Act 2003 \(c. 26\)](#), **ss. 62(4)**, 128(6); S.I. 2003/3034, art. 2, Sch. 1 Pt. I; S.I. 2004/3132, art. 3(1)(b)

- 4A (1) In relation to England, the non-domestic rating multiplier for a chargeable financial year shall be calculated in accordance with this paragraph if the year is one at the beginning of which new lists must be compiled.
- (2) The non-domestic rating multiplier for the year shall be the amount found by—
- (a) increasing the small business non-domestic rating multiplier for the year under paragraph 4 above to reflect the Secretary of State's estimate of the difference between—
    - (i) the aggregate amount which will be payable to him and all billing authorities by way of non-domestic rates as regards the year, and
    - (ii) the aggregate amount which would be so payable if section 43(4A) to (4D) above were omitted, and
  - (b) if the Secretary of State thinks fit, adjusting the amount found under paragraph (a) above to reflect the extent (if any) to which his estimate of the difference mentioned in that paragraph for an earlier financial year appears to him to differ from the actual difference for that earlier year.

#### Textual Amendments

- F677** Sch. 7 paras. 4-4B substituted for Sch. 7 para. 4 (27.11.2003 for W., 25.11.2004 for E.) by [Local Government Act 2003 \(c. 26\)](#), **ss. 62(4)**, 128(6); S.I. 2003/3034, art. 2, Sch. 1 Pt. I; S.I. 2004/3132, art. 3(1)(b)

- 4B In relation to Wales, the non-domestic rating multiplier for a chargeable financial year shall be calculated in accordance with the following formula if the year is one at the beginning of which new lists must be compiled —



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### Textual Amendments

**F677** Sch. 7 paras. 4-4B substituted for Sch. 7 para. 4 (27.11.2003 for W., 25.11.2004 for E.) by [Local Government Act 2003 \(c. 26\)](#), **ss. 62(4)**, 128(6); S.I. 2003/3034, art. 2, Sch. 1 Pt. I; S.I. 2004/3132, art. 3(1)(b)

- 5 (1) This paragraph applies for the purposes of paragraphs [<sup>F678</sup>3 to 4B] above.
- [<sup>F679</sup>(2) In relation to England, A is the small business non-domestic rating multiplier for the financial year preceding the year concerned (or, if there is no such multiplier for that year, A is the non-domestic rating multiplier for that year).
- (2A) In relation to Wales, A is the non-domestic rating multiplier for the financial year preceding the year concerned.]
- (3) B is the retail prices index for September of the financial year preceding the year concerned; but if the Treasury so provide by order in relation to the year concerned, B is a figure which is less than that index and which is specified in (or calculated in a manner specified in) the order.
- (4) C is the retail prices index for September of the financial year which precedes that preceding the year concerned.
- (5) But where the base month for the retail prices index for September of the financial year which precedes that preceding the year concerned (the first year) differs from that for the index for September of the year which precedes the year concerned (the second year), C is the figure which the Secretary of State calculates would have been the retail prices index for September of the first year if the base month for that index had been the same as the base month for the index for September of the second year.
- [<sup>F680</sup>(6) D is the number of whole pounds in the Secretary of State's or, as the case may be, the [<sup>F681</sup>Welsh Ministers] ' estimate of the total of the appropriate rateable values of all appropriate hereditaments, where—
- (a) appropriate rateable values are those which will be shown in lists for the last day of the financial year preceding the year concerned once all alterations to those lists have been made;
- (b) appropriate hereditaments are those which will be shown in lists for that day once all alterations to those lists have been made.
- (7) E is the number of whole pounds in the Secretary of State's or, as the case may be, the [<sup>F682</sup>Welsh Ministers] ' estimate of the total of the appropriate rateable values of all appropriate hereditaments, where—
- (a) appropriate rateable values are those which will be shown in lists for the first day of the financial year concerned once all alterations to those lists have been made;
- (b) appropriate hereditaments are those which will be shown in lists for that first day once all alterations to those lists have been made.
- (7A) The reference in sub-paragraph (7)(a) above to rateable values which will be shown in lists for the first day of the financial year concerned once all alterations to those lists have been made includes a reference to rateable values which will be shown in lists for a later day as a result of any alterations of the lists because of the inaccuracy of the lists for that first day.]

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- (8) References in sub-paragraphs (3) to (5) above to the retail prices index are references to the general index of retail prices (for all items) published by the [<sup>F683</sup>Statistics Board] ; and if that index is not published for a month for which it is relevant for the purposes of any of those sub-paragraphs, the sub-paragraph shall be taken to refer to any substituted index or index figures published by [<sup>F684</sup>the Board] .
- (9) For the purposes of sub-paragraph (5) above the base month for the retail prices index for September of a particular year is the month for which the retail prices index is taken to be 100 and by reference to which the index for the September in question is calculated.
- (10) Estimates under sub-paragraphs (6) and (7) above shall be made on the basis of information available to the Secretary of State on such date as he determines [<sup>F685</sup>or, as the case may be, to the Welsh Ministers on such date as they determine] .
- (11) In calculating a multiplier a part of a whole (if any) shall be calculated to three decimal places only—
- (a) adding one thousandth where (apart from this sub-paragraph) there would be more than five ten-thousandths, and
  - (b) ignoring the ten-thousandths where (apart from this sub-paragraph) there would be five, or less than five, ten-thousandths.
- (12) The power to make an order under sub-paragraph (3) above shall be exercisable by statutory instrument.
- (13) An order under sub-paragraph (3) above in its application to a particular financial year (including an order amending or revoking another) shall not be effective unless it is approved by resolution of the House of Commons before the approval by that House of the [<sup>F686</sup>local government finance report] for the year or before 1 March in the preceding financial year (whichever is earlier).
- [<sup>F687</sup>(14) Sub-paragraph (13) above does not apply to orders made by the [<sup>F688</sup>Welsh Ministers]
- [<sup>F689</sup>(15) An order made by the Welsh Ministers under sub-paragraph (3), in its application to a particular financial year (including an order amending or revoking another), shall not be effective unless it is approved by resolution of the Assembly before the approval by the Assembly of the local government finance report for the year, or before 1 March in the preceding financial year (whichever is earlier).]]

#### Textual Amendments

- F678** Words in Sch. 7 para. 5(1) substituted (27.11.2003 for W., 25.11.2004 for E.) by [Local Government Act 2003 \(c. 26\)](#), **ss. 62(5)**, 128(6); S.I. 2003/3034, art. 2, Sch. 1 Pt. I; S.I. 2004/3132, art. 3(1)(b)
- F679** Sch. 7 para. 5(2)(2A) substituted for Sch. 7 para. 5(2) (27.11.2003 for W., 25.11.2004 for E.) by [Local Government Act 2003 \(c. 26\)](#), **ss. 62(6)**, 128(6); S.I. 2003/3034, art. 2, Sch. 1 Pt. I; S.I. 2004/3132, art. 3(1)(b)
- F680** Sch. 7 para. 5(6)-(7A) substituted for Sch. 7 para. 5(6) (27.11.2003 for W., 25.11.2004 for E.) by [Local Government Act 2003 \(c. 26\)](#), **ss. 62(7)**, 128(6); S.I. 2003/3034, art. 2, Sch. 1 Pt. I; S.I. 2004/3132, art. 3(1)(b)
- F681** Words in Sch. 7 para. 5(6) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 39(4)(a)**

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- F682** Words in Sch. 7 para. 5(7) substituted (25.5.2007) by The Government of Wales Act 2006 (Consequential Modifications and Transitional Provisions) Order 2007 (S.I. 2007/1388), art. 1(2), **Sch. 1 para. 39(4)(a)**
- F683** Words in Sch. 7 para. 5(8) substituted (1.4.2008) by Statistics and Registration Service Act 2007 (c. 18), s. 74(1), **Sch. 3 para. 5(a)**; S.I. 2008/839, art. 2
- F684** Words in Sch. 7 para. 5(8) substituted (1.4.2008) by Statistics and Registration Service Act 2007 (c. 18), s. 74(1), **Sch. 3 para. 5(b)**; S.I. 2008/839, art. 2
- F685** Words in Sch. 7 para. 5(10) inserted (25.5.2007) by The Government of Wales Act 2006 (Consequential Modifications and Transitional Provisions) Order 2007 (S.I. 2007/1388), art. 1(2), **Sch. 1 para. 39(4)(b)**
- F686** Words in Sch. 7 para. 5(13) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 84(1)** (with s. 118(1)(2)(4))
- F687** Sch. 7 para. 5(14)(15) inserted (27.11.2003) by Local Government Act 2003 (c. 26), s. 128(4)(f), **Sch. 7 para. 25(2)**; S.I. 2003/3034, art. 2, Sch. 1 Pt. I
- F688** Words in Sch. 7 para. 5(14) substituted (25.5.2007) by The Government of Wales Act 2006 (Consequential Modifications and Transitional Provisions) Order 2007 (S.I. 2007/1388), art. 1(2), **Sch. 1 para. 39(4)(c)**
- F689** Sch. 7 para. 5(15) substituted (25.5.2007) by The Government of Wales Act 2006 (Consequential Modifications and Transitional Provisions) Order 2007 (S.I. 2007/1388), art. 1(2), **Sch. 1 para. 39(4)(d)**

- 6 <sup>F690</sup>(1) In relation to England, the Secretary of State shall calculate the small business non-domestic rating multiplier and the non-domestic rating multiplier for a chargeable financial year and, as soon as is reasonably practicable after doing so, shall serve on each billing authority a notice stating the multipliers as so calculated.
- (1A) In relation to Wales, the <sup>F691</sup>Welsh Ministers] shall calculate the non-domestic rating multiplier for a chargeable financial year and, as soon as is reasonably practicable after doing so, shall serve on each billing authority a notice stating the multiplier as so calculated.
- (1B) The notice must show how any calculation has been made and contain details of any estimates or adjustments that have been made.]
- (2) Where the financial year is one for which the Secretary of State has calculated a figure for C under paragraph 5(5) above, the notice must contain the figure he has calculated.
- <sup>F692</sup>(3) Where the financial year is one at the beginning of which new lists must be compiled, the notice must specify the date determined under paragraph 5(10) above for the purpose of making estimates under paragraph 5(6) and (7) above.]
- (4) A calculation under <sup>F693</sup>this paragraph] is invalid unless one or both of the following conditions is fulfilled—
- (a) it is made after the <sup>F424</sup>local government finance report] for the year has been approved by resolution of the House of Commons;
- (b) it is made on or after 1 March in the preceding financial year.
- <sup>F694</sup>(4A) Sub-paragraph (4) above does not apply to a calculation made by the <sup>F695</sup>Welsh Ministers]<sup>F696</sup>....
- <sup>F697</sup>(4B) A calculation made by the Welsh Ministers under this paragraph is invalid unless one or both of the following conditions is fulfilled—
- (a) it is made after the Assembly has approved by resolution the local government finance report for the year or, where the Welsh Ministers are making two local government finance reports for the year, it is made after the Assembly has approved by resolution both of those reports;

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(b) it is made on or after 1 March in the preceding financial year.]

(5) A calculation under [<sup>F698</sup>this paragraph] above is invalid if made at a time when an order under paragraph 5(3) above which is effective in relation to the year has not come into force.]

#### Textual Amendments

- F424** S. 99 substituted (6.3.1992) by 1992 c. 14, s. 104, **Sch. 10 Pt. III para.24** (with s. 118(1)(2)(4))
- F690** Sch. 7 para. 6(1)-(1B) substituted for Sch. 7 para. 6(1) (27.11.2003 for W., 25.11.2004 for E.) by Local Government Act 2003 (c. 26), **ss. 62(8)**, 128(6); S.I. 2003/3034, art. 2, Sch. 1 Pt. I; S.I. 2004/3132, art. 3(1)(b)
- F691** Words in Sch. 7 para. 6(1A) substituted (25.5.2007) by The Government of Wales Act 2006 (Consequential Modifications and Transitional Provisions) Order 2007 (S.I. 2007/1388), art. 1(2), **Sch. 1 para. 39(5)(a)**
- F692** Sch. 7 para. 6(3) substituted (27.11.2003 for W., 25.11.2004 for E.) by Local Government Act 2003 (c. 26), **ss. 62(9)**, 128(6); S.I. 2003/3034, art. 2, Sch. 1 Pt. I; S.I. 2004/3132, art. 3(1)(b)
- F693** Words in Sch. 7 para. 6(4) substituted (27.11.2003 for W., 25.11.2004 for E.) by Local Government Act 2003 (c. 26), **ss. 62(10)**, 128(6); S.I. 2003/3034, art. 2, Sch. 1 Pt. I; S.I. 2004/3132, art. 3(1)(b)
- F694** Sch. 7 para. 6(4A)(4B) inserted (27.11.2003) by Local Government Act 2003 (c. 26), s. 128(4)(f), **Sch. 7 para. 25(3)**; S.I. 2003/3034, art. 2, Sch. 1 Pt. I
- F695** Words in Sch. 7 para. 6(4A) substituted (25.5.2007) by The Government of Wales Act 2006 (Consequential Modifications and Transitional Provisions) Order 2007 (S.I. 2007/1388), art. 1(2), **Sch. 1 para. 39(5)(b)(i)**
- F696** Words in Sch. 7 para. 6(4A) omitted (25.5.2007) by virtue of The Government of Wales Act 2006 (Consequential Modifications and Transitional Provisions) Order 2007 (S.I. 2007/1388), art. 1(2), **Sch. 1 para. 39(5)(b)(ii)**
- F697** Sch. 7 para. 6(4B) substituted (25.5.2007) by The Government of Wales Act 2006 (Consequential Modifications and Transitional Provisions) Order 2007 (S.I. 2007/1388), art. 1(2), **Sch. 1 para. 39(5)(c)**
- F698** Words in Sch. 7 para. 6(5) substituted (27.11.2003 for W., 25.11.2004 for E.) by Local Government Act 2003 (c. 26), **ss. 62(10)**, 128(6); S.I. 2003/3034, art. 2, Sch. 1 Pt. I; S.I. 2004/3132, art. 3(1)(b)

#### *Special provision for 1990-95*

- 7 (1) [<sup>F699</sup>In relation to a relevant financial year the Secretary of State may make regulations providing that] the non-domestic rating multiplier for the year shall be one which exceeds what it would have been if the regulations had not been made and which is specified in the regulations; and in such a case paragraphs 2 to 6 above shall have effect subject to the regulations.
- (2) A multiplier specified under this paragraph must be expressed as a figure in which a part of a whole (if any) is expressed to three decimal places only.
- (3) For the purposes of this paragraph relevant financial years are financial years beginning in 1990, 1991, 1992, 1993 and 1994.

#### Textual Amendments

- F699** Words substituted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 39(2)**

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- 8
- (1) A multiplier must be specified under paragraph 2 above for the financial year beginning in 1990 even if a different one is or may be specified for the year under paragraph 7 above.
  - (2) A multiplier must be calculated, and notices of it must be served, under paragraphs 3 to 6 above for each subsequent relevant financial year even if a different one is or may be specified for the year under paragraph 7 above.
  - (3) In calculating under paragraphs 3 to 6 above the multiplier for a financial year beginning in or after 1991 (whether or not a relevant financial year) A shall be taken to be what it would have been if no regulations had been made under [<sup>F700</sup>paragraph 7] above for any year.
  - (4) An order may be made under paragraph 5(3) above in relation to a financial year beginning in or after 1991 even if a multiplier is or may be specified for the year under paragraph 7 above.
  - (5) For the purposes of this paragraph relevant financial years are financial years beginning in 1990, 1991, 1992, 1993 and 1994.

#### Textual Amendments

**F700** Words substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 39\(3\)](#)

## PART II

### SPECIAL AUTHORITY'S MULTIPLIERS

- 9
- (1) A special authority's non-domestic rating multiplier for a chargeable financial year shall be such as is set for the year by the authority in accordance with this Part of this Schedule.
  - (2) The multiplier must be expressed as a figure in which a part of a whole (if any) is expressed to three decimal places only.
  - <sup>F701</sup>(3) The multiplier must be not greater than the required maximum for the year.
  - (4) The required maximum for the year shall be calculated in accordance with the formula—

$$A + \frac{B(C - D)}{E \times F}$$

where—

A is the non-domestic rating multiplier for the year [<sup>F702</sup>so far as relating to England] determined in accordance with Part I of this Schedule,

B is a percentage prescribed for the year by order made by the Secretary of State,

C is the amount calculated (or last calculated) for the year by the authority under section [<sup>F703</sup>31A(4)] of the Local Government Finance Act 1992,

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D is an amount determined by the Secretary of State for the year and notified by him to the authority before 1 March in the preceding financial year,

E is the total of the rateable values shown in the authority's local non-domestic rating list on 31 December in the preceding financial year, and

F is a factor determined by the Secretary of State for the year and notified by him to the authority before 1 March in the preceding financial year.

- (5) An order under sub-paragraph (4) above in its application to a particular financial year (including an order amending or revoking another) shall not be effective unless it comes into force before 1 March in the preceding financial year.]

#### Textual Amendments

- F701** Sch. 7 Pt. II para. 9(3)-(5) substituted (6.3.1992) for para. 9(3)(4) by 1992 c. 14, s. 104, **Sch. 10 Pt. I para.5** (with s. 118(1)(2)(4))
- F702** Words in Sch. 7 para. 9(4) inserted (25.11.2004) by **Local Government Act 2003** (c. 26), s. 128(3)(e), **Sch. 7 para. 25(4)**; S.I. 2004/3132, art. 2(d) (with art. 4)
- F703** Word in Sch. 7 para. 9(4) substituted (3.12.2011) by **Localism Act 2011** (c. 20), s. 240(2), **Sch. 7 para. 6**; S.I. 2011/2896, art. 2(i)

- <sup>F704</sup>9A(1) A special authority's small business non-domestic rating multiplier for a chargeable financial year shall be set by it in accordance with the formula—

$$\frac{A \times B}{C}$$

- (2) In sub-paragraph (1) above—
- A is the special authority's non-domestic rating multiplier for the year under paragraph 9 above,
  - B is the small business non-domestic rating multiplier for the year determined in accordance with Part 1 of this Schedule, and
  - C is the non-domestic rating multiplier for the year, so far as relating to England, determined in accordance with that Part.
- (3) The multiplier must be expressed as a figure in which a part of a whole (if any) is expressed to three decimal points only.]

#### Textual Amendments

- F704** Sch. 7 para. 9A inserted (25.11.2004) by **Local Government Act 2003** (c. 26), **ss. 62(11)**, 128(3)(a); S.I. 2004/3132, art. 2(a) (with art. 4)

- <sup>F705</sup>10(1) Where a special authority has set multipliers for a financial year (whether originally or by way of substitute) it may set multipliers in substitution if, and only if, they have been quashed.]
- (2) Any multiplier set in substitution must be set in accordance with paragraph 9 <sup>F706</sup> or 9A ] above.



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- (3) Where a special authority sets a multiplier in substitution under this paragraph (a new multiplier) anything paid to it by reference to the multiplier for which it is substituted (the old multiplier) shall be treated as paid by reference to the new multiplier.
- (4) But if the old multiplier exceeds the new multiplier, the following shall apply as regards anything paid if it would not have been paid had the old multiplier been the same as the new multiplier—
- (a) it shall be repaid if the person by whom it was paid so requires;
  - (b) in any other case it shall (as the authority determines) either be repaid or be credited against any subsequent liability of the person to pay anything to it by way of a non-domestic rate.

#### Textual Amendments

- F705** Sch. 7 para. 10(1) substituted (25.11.2004) by [Local Government Act 2003 \(c. 26\)](#), s. 128(3)(e), [Sch. 7 para. 25\(5\)](#); S.I. 2004/3132, art. 2(d) (with art. 4)
- F706** Words in Sch. 7 para. 10(2) inserted (25.11.2004) by [Local Government Act 2003 \(c. 26\)](#), s. 128(3)(e), [Sch. 7 para. 25\(6\)](#); S.I. 2004/3132, art. 2(d) (with art. 4)

- 11 (1) Where a special authority has set a multiplier in accordance with paragraph 9 <sup>F707</sup> or 9A <sup>]</sup> above (whether originally or by way of substitute) it shall, before the end of the period of 21 days beginning with the day of doing so, publish a notice of the multiplier in at least one newspaper circulating in its area.
- (2) Failure to comply with sub-paragraph (1) above does not make a multiplier invalid.

#### Textual Amendments

- F707** Words in Sch. 7 para. 11(1) inserted (25.11.2004) by [Local Government Act 2003 \(c. 26\)](#), s. 128(3)(e), [Sch. 7 para. 25\(6\)](#); S.I. 2004/3132, art. 2(d) (with art. 4)

## <sup>F708</sup>SCHEDULE 7A

### NON-DOMESTIC RATING: 1990-95

#### Textual Amendments

- F708** Sch. 7A inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 40](#)

#### Modifications etc. (not altering text)

- C141** Sch. 7A restricted by [S.I. 1990/608](#), [reg. 5\(2\)](#)
- C142** Sch. 7A modified by [S.I. 1990/608](#), [regs. 2\(4\)](#), 4(7), 6(1), 8, 9, 11(2), 15(2) and by [S.I. 1990/2329](#), [reg. 5\(1\)](#)
- Sch. 7A modified (13.1.1992) by [S.I. 1991/2906](#), [reg. 4](#)
- Sch. 7A modified (1.4.1992) by [S.I. 1992/559](#), [reg. 2\(2\)](#)



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### *Definitions*

- 1 (1) The transitional period is the period consisting of the financial years beginning in 1990, 1991, 1992, 1993 and 1994.
- (2) A transitional day is a day falling in the transitional period.
- 2 (1) As regards a transitional day a hereditament is a defined hereditament if the first and second conditions are fulfilled; but this is subject to sub-paragraphs (4) and (5) below.
- (2) The first condition is that the hereditament is shown for 31 March 1990 in a valuation list maintained under Part V of the 1967 Act.
- (3) The second condition is that the hereditament is shown in a local non-domestic rating list, and a rateable value is shown in the list for the hereditament, for—
  - (a) 1 April 1990,
  - (b) the transitional day (if different from 1 April 1990), and
  - (c) each day (if any) falling after 1 April 1990 and before the transitional day.
- (4) If the hereditament is not a right falling within section 64(2) above, the hereditament is not a defined hereditament as regards the transitional day unless the rateable value shown for the hereditament in the local non-domestic rating list for 1 April 1990 is £500 or more.
- (5) If the hereditament is one falling within sub-paragraph (8) below, the hereditament is not a defined hereditament as regards the transitional day unless a person who is a qualifying person in relation to the hereditament as regards that day is also a person to whom sub-paragraph (6) or (7) below applies.
- (6) This sub-paragraph applies to a person if—
  - (a) he occupied all or part of the hereditament on 31 March 1990, and
  - (b) he has been a qualifying person in relation to the hereditament as regards each day (if any) falling after 31 March 1990 and before the transitional day.
- (7) This sub-paragraph applies to a person if—
  - (a) he was the owner of the whole of the hereditament on 31 March 1990,
  - (b) none of the hereditament was occupied on 31 March 1990,
  - (c) he occupied all or part of the hereditament on at least one day in the period beginning with 1 April 1988 and ending with 30 March 1990, and
  - (d) he has been a qualifying person in relation to the hereditament as regards each day which falls before the transitional day and falls after the last (or only) day in the period mentioned in paragraph (c) above on which he occupied all or part of the hereditament.
- (8) A hereditament falls within this sub-paragraph if, assuming it to be a defined hereditament as regards 1 April 1990, paragraph 9 below would apply to the hereditament for that day by virtue of paragraph 7 below.
- (9) For the purposes of this paragraph a person is a qualifying person in relation to a hereditament as regards a day if—
  - (a) he occupies all or part of the hereditament on that day, or
  - (b) where none of the hereditament is occupied on that day, he is the owner of the whole of the hereditament on that day.

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**Modifications etc. (not altering text)**

**C143** Sch. 7A para. 2 modified (16.7.1992) by 1992 c. 46, s.1 (with s. 8(1)); S.I. 1992/1642, art.2

**C144** Sch. 7A para. 2(2) modified by S.I. 1990/608, reg. 6(4)(a)(5)(a)

**C145** Sch. 7A para. 2(3) modified by S.I. 1990/608, reg. 6(4)(b)(5)(b)

**C146** Sch. 7A para. 2(4) modified by S.I. 1990/608, reg. 8(9)

**C147** Sch. 7A para. 2(6) modified by S.I. 1990/608, reg. 6(4)(c)(5)(c)

**C148** Sch. 7A para. 2(6) extended by S.I. 1990/608, reg. 10

**C149** Sch. 7A para. 2(6)(b) modified by S.I. 1990/2329, reg. 3(1)

**C150** Sch. 7A para. 2(7) modified by S.I. 1990/608, reg. 6(4)(c)(5)(c)

**C151** Sch. 7A para. 2(7) extended by S.I. 1990/608, reg. 10

**C152** Sch. 7A para. 2(7)(d) modified by S.I. 1990/2329, reg. 3(1)

**C153** Sch. 7A para. 2(9) extended by S.I. 1990/608, reg. 10

- 3 (1) The notional chargeable amount for a hereditament for each day in a relevant year shall be found by applying the formula—

$$\frac{A \times B}{C}$$

- (2) A is the rateable value shown for the hereditament for 1 April 1990 in the local non-domestic rating list.
- (3) Subject to sub-paragraph (4) below, B is the non-domestic rating multiplier for the relevant year concerned.
- (4) Where the hereditament is situated in the area of a special authority, B is the authority's non-domestic rating multiplier for the relevant year concerned.
- (5) C is the number of days in the relevant year concerned.
- (6) Relevant years are financial years falling in the transitional period.

**Modifications etc. (not altering text)**

**C154** Sch. 7A para. 3(2) modified by S.I. 1990/608, reg. 8(9)

- 4 (1) The base liability for a hereditament for each day in the financial year beginning in 1990 shall be found by applying the formula—

$$\frac{A \times B}{C}$$

- (2) A is the rateable value of the hereditament, as determined under paragraph 6 below.
- (3) B is the general rate poundage effective for 31 March 1990 for the rating area (within the meaning of the 1967 Act) in which the hereditament is situated.
- (4) C is the number of days in the financial year beginning in 1989.

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- (5) The base liability for a hereditament for each day in a relevant year (the year concerned) other than the financial year beginning in 1990 shall be found by applying the formula—

$$BL \times AF$$

- (6) Relevant years are financial years falling in the transitional period.
- (7) BL is the base liability for the hereditament for each day in the financial year immediately preceding the year concerned.
- (8) AF is the appropriate fraction for the hereditament for each day in the financial year immediately preceding the year concerned.

**Modifications etc. (not altering text)**

**C155** Sch. 7A para. 4 modified by [S.I. 1990/608, reg. 2](#)

**C156** Sch. 7A para. 4(3) modified by [S.I. 1990/608, reg. 12\(2\)\(3\)](#)

- 5 (1) Sub-paragraph (2) below applies in a case where the notional chargeable amount for a hereditament for each day in a relevant year exceeds the base liability for the hereditament for each day in the year.
- (2) The appropriate fraction for the hereditament for each day in the year shall be found by applying the formula—

$$\frac{X}{100} \times \frac{RPI(1)}{RPI(2)}$$

<sup>F709</sup> X shall be found in accordance with sub-paragraphs (3) and (4) below, [<sup>F710</sup>except (2A) that for the financial years beginning in 1992 and 1993 X is 100 and for the financial year beginning in 1994 X is—

- (a) 110 if the hereditament falls within sub-paragraph (3) below, and  
(b) 107.5 if the hereditament falls within sub-paragraph (4) below.]]

(3) X is 120 if—

- (a) the hereditament is situated in Greater London and the rateable value shown for it in the local non-domestic rating list for 1 April 1990 is £15,000 or more, or  
(b) it is situated outside Greater London and the rateable value shown for it in the local non-domestic rating list for 1 April 1990 is £10,000 or more.

(4) X is 115 if—

- (a) the hereditament is situated in Greater London and the rateable value shown for it in the local non-domestic rating list for 1 April 1990 is less than £15,000, or  
(b) it is situated outside Greater London and the rateable value shown for it in the local non-domestic rating list for 1 April 1990 is less than £10,000.

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- (5) RPI(1) is the retail prices index for September of the financial year preceding the relevant year concerned.
- (6) RPI(2) is the retail prices index for September of the financial year which precedes that preceding the relevant year concerned.
- (7) Sub-paragraph (8) below applies in a case where the notional chargeable amount for a hereditament for each day in a relevant year does not exceed the base liability for the hereditament for each day in the year.
- (8) The appropriate fraction for the hereditament for each day in the year shall be such as is—
  - (a) specified for the case by order made by the Secretary of State, or
  - (b) found in accordance with rules prescribed for the case by order so made.
- (9) In making an order under this paragraph the Secretary of State shall have regard to the object of securing (so far as practicable) that the aggregate amount payable to him and all<sup>F711</sup> billing authorities] by way of non-domestic rates as regards a relevant year is the same as it would in his opinion be likely to be apart from this Schedule.
- (10) Relevant years are financial years falling in the transitional period.

#### Textual Amendments

- F709** Sch. 7A para. 5: by 1992 c. 46, s. 2(1) (with s. 8(1)); S.I. 1992/1642, art. 2 it is provided (16.7.1992) that para. 5 shall have effect as if after that sub. para. (2) there were inserted sub. para. (2A)(as set out above)
- F710** Words and paras. (a) and (b) in Sch. 7A, para. 5(2A) substituted (24.2.1994) by 1994 c. 3, s. 1(2)
- F711** Words in Sch. 7A para. 5(9) substituted (6.3.1992) by 1992 c. 14, s. 117(1), Sch. 13 para. 85 (with s. 118(1)(2)(4))

#### Modifications etc. (not altering text)

- C157** Sch. 7A para. 5(2) modified (6.7.1993) by 1993 c. 17, ss. 1(1), 5(2); S.I. 1993/1512, art. 2
- C158** Sch. 7A para. 5(3)(4) modified by S.I. 1990/608, regs. 8, 9
- C159** Sch. 7A para. 5(7)-(9) excluded (16.7.1992) by 1992 c. 46, s. 3(3) (with s. 8(1)); S.I. 1992/1642, art. 2

- 6 (1) This paragraph has effect to determine A in relation to a hereditament for the purposes of paragraph 4 above.
- (2) In a case where a rateable value is shown for the hereditament for 15 February 1989 in the old valuation list, A is the value so shown; but this is subject to sub-paragraph (3) below.
- (3) If—
  - (a) a relevant proposal is (or relevant proposals are) made to alter the rateable value shown for the hereditament in that list, and
  - (b) as a result of any such proposal a rateable value is shown for the hereditament in that list for a relevant day,A is the rateable value shown in that list for the hereditament for the last (or only) relevant day for which a rateable value is shown as a result of any such proposal.
- (4) For the purposes of sub-paragraph (3) above a relevant proposal is a proposal—
  - (a) made by a valuation officer at any time, or

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- (b) made by a person other than a valuation officer, and received by a valuation officer, before 15 February 1989.
- (5) In a case where a rateable value is not shown for the hereditament for 15 February 1989 in the old valuation list, A is the rateable value shown in that list for the hereditament for the first relevant day for which a rateable value is shown; but this is subject to sub-paragraph (6) below.
- (6) If—
- (a) a relevant proposal is (or relevant proposals are) made to alter the rateable value shown for the hereditament in that list, and
  - (b) as a result of any such proposal a rateable value is shown for the hereditament in that list for a relevant day,
- A is the rateable value shown in that list for the hereditament for the last (or only) relevant day for which a rateable value is shown as a result of any such proposal.
- (7) For the purposes of sub-paragraph (6) above a relevant proposal is a proposal made by a valuation officer at any time.
- (8) In the case of a hereditament—
- (a) occupied by or on behalf of the Crown for public purposes in the period beginning with 15 February 1989 and ending with 31 March 1990, and
  - (b) in respect of which a contribution is made by the Crown in aid of rates for that period,
- references in sub-paragraphs (2) to (6) above to rateable value are to value representing rateable value (which is required to be shown by section 37 of the 1967 Act).
- (9) For the purposes of this paragraph a relevant day is a day falling after 15 February 1989 and before 1 April 1990.
- (10) For the purposes of this paragraph the old valuation list is the valuation list, maintained under Part V of the 1967 Act, in which the hereditament is shown for 31 March 1990.

**Modifications etc. (not altering text)**

**C160** Sch. 7A para. 6 modified by [S.I. 1990/608, reg. 2\(7\)\(10\)](#)

**C161** Sch. 7A para. 6(2)–(6) modified by [S.I. 1990/608, reg. 14\(1\)](#)

**C162** Sch. 7A para. 6(8) modified by [S.I. 1990/608, reg. 14\(2\)](#)

*Chargeable amounts*

- 7 (1) Paragraph 9 below applies to a hereditament for a transitional day (the day concerned) if—
- (a) as regards the hereditament the day concerned is a chargeable day for which a chargeable amount falls to be determined under section 43 above,
  - (b) as regards the day concerned the hereditament is a defined hereditament,
  - (c) NCA exceeds BL,
  - (d) NCA exceeds (BL x AF), and

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- (e) in a case where the day concerned is not 1 April 1990, paragraph 9 below applies to the hereditament for each transitional day preceding the day concerned, and it does so by virtue of this paragraph.
- (2) In a case where the hereditament is situated in the area of a special authority, the reference to (BL x AF) is a reference to it adjusted by finding the appropriate amount and—
  - (a) if the appropriate amount is positive, adding it to (BL x AF), or
  - (b) if the appropriate amount is negative, subtracting the equivalent positive amount from (BL x AF).
- (3) For the purposes of sub-paragraph (2) above the appropriate amount is the amount found by applying the formula—

$$\frac{D \times (E - F)}{G}$$

- (4) For the purposes of this paragraph—
  - (a) NCA is the notional chargeable amount for the hereditament for the day concerned,
  - (b) BL is the base liability for the hereditament for the day concerned,
  - (c) AF is the appropriate fraction for the hereditament for the day concerned,
  - (d) D is the rateable value shown for the hereditament in the local non-domestic rating list for 1 April 1990,
  - (e) E is the non-domestic rating multiplier of the special authority concerned for the financial year in which the day concerned falls,
  - (f) F is the non-domestic rating multiplier for the financial year in which the day concerned falls, and
  - (g) G is the number of days in the financial year in which the day concerned falls.

**Modifications etc. (not altering text)**

**C163** Sch. 7A para. 7(1)(e) modified by [S.I. 1990/608](#), [reg. 6\(4\)\(d\)\(5\)\(d\)](#)

**C164** Sch. 7A para. 7(4)(d) modified by [S.I. 1990/608](#), [regs. 8, 9](#)

- 8 (1) Paragraph 9 below applies to a hereditament for a transitional day (the day concerned) if—
- (a) as regards the hereditament the day concerned is a chargeable day for which a chargeable amount falls to be determined under section 43 above,
  - (b) as regards the day concerned the hereditament is a defined hereditament,
  - (c) NCA is less than BL,
  - (d) NCA is less than (BL x AF), and
  - (e) in a case where the day concerned is not 1 April 1990, paragraph 9 below applies to the hereditament for each transitional day preceding the day concerned, and it does so by virtue of this paragraph.
- (2) In a case where the hereditament is situated in the area of a special authority, the reference to (BL x AF) is a reference to it adjusted by finding the appropriate amount and—

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- (a) if the appropriate amount is positive, adding it to (BL x AF), or
  - (b) if the appropriate amount is negative, subtracting the equivalent positive amount from (BL x AF).
- (3) For the purposes of sub-paragraph (2) above the appropriate amount is the amount found by applying the formula—

$$\frac{D \times (E - F)}{G}$$

- (4) For the purposes of this paragraph—
- (a) NCA is the notional chargeable amount for the hereditament for the day concerned,
  - (b) BL is the base liability for the hereditament for the day concerned,
  - (c) AF is the appropriate fraction for the hereditament for the day concerned,
  - (d) D is the rateable value shown for the hereditament in the local non-domestic rating list for 1 April 1990,
  - (e) E is the non-domestic rating multiplier of the special authority concerned for the financial year in which the day concerned falls,
  - (f) F is the non-domestic rating multiplier for the financial year in which the day concerned falls, and
  - (g) G is the number of days in the financial year in which the day concerned falls.

**Modifications etc. (not altering text)**

**C165** Sch. 7A para. 8 excluded (16.7.1992) by 1992 c. 46, s. 3(3) (with s. 8(1)); S.I. 1992/1642, art.2

**C166** Sch. 7A para. 8(1)(e) modified by S.I. 1990/608, reg. 6(4)(d)(5)(d)

**C167** Sch. 7A para. 8(4)(d) modified by S.I. 1990/608, regs. 8, 9

- 9 (1) In a case where this paragraph applies, for the purpose of ascertaining the chargeable amount for the day concerned under section 43 above that section shall have effect subject to the following amendments.
- (2) The following subsections shall be substituted for subsections (4) and (5)—
- “(4) Subject to subsection (5) below, the chargeable amount for a chargeable day shall be calculated by finding the amount represented by (BL x AF).
- (5) Where subsection (6) below applies the chargeable amount for a chargeable day shall be calculated by—
- (a) finding the amount represented by (BL x AF), and
  - (b) dividing that amount by 5.”
- (3) The following subsections shall be inserted after subsection (6)—
- “(6A) In a case where the hereditament is situated in the area of a special authority, a reference to (BL x AF) is a reference to it adjusted by finding the appropriate amount and—
- (a) if the appropriate amount is positive, adding it to (BL x AF), or
  - (b) if the appropriate amount is negative, subtracting the equivalent positive amount from (BL x AF).



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- (6B) For the purposes of subsection (6A) above the appropriate amount is the amount found by applying the formula—

$$\frac{D \times (E - F)}{G}$$

»

- (4) For the purposes of section 43 above as amended by this paragraph BL, AF, D, E, F and G shall be construed in accordance with paragraphs 7 and 8 above.

**Modifications etc. (not altering text)**

**C168** Sch. 7A para. 9 modified by **S.I. 1990/608, reg. 5(2)** and by **S.I. 1990/608, reg. 13**

*Regulations*

- 10 (1) The Secretary of State may make regulations containing rules about the determination under section 45 or 54 above of a chargeable amount for a transitional day.
- (2) The rules may make provision which he considers to be equivalent to that made by or under paragraphs 1 to 9 above, subject to any modifications he thinks fit.
- 11 (1) The Secretary of State may make regulations containing rules supplementing or modifying or excluding, for any case he considers appropriate and to such extent as he considers appropriate, any relevant provision.
- (2) For the purpose of the determination under section 43, 45 or 54 above of a chargeable amount for a transitional day, the Secretary of State may make regulations applying any relevant provision (subject to any modifications he thinks fit) to any case—
- (a) where he considers it appropriate to do so, and
- (b) where the relevant provision would not (whether by virtue of regulations under sub-paragraph (1) above or otherwise) apply apart from the regulations under this sub-paragraph.
- (3) A relevant provision is a provision made by or under paragraphs 1 to 9 above or by regulations under paragraph 10 above.
- 12 Without prejudice to the generality of section 143(1) and (2) above and paragraphs 10 and 11 above, regulations under those paragraphs may include provision—
- (a) imposing duties and conferring powers on valuation officers (whether as regards determinations, certificates or otherwise) in relation to the ascertainment of rateable values;
- (b) as to appeals relating to things done or not done by such officers.]

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## [<sup>F712</sup>SCHEDULE 7B

Section 59A

### LOCAL RETENTION OF NON-DOMESTIC RATES

#### Textual Amendments

**F712** Sch. 7B inserted (with effect in accordance with s. 1(6) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), s. 1(4), [Sch. 1](#)

### PART 1

#### MAIN NON-DOMESTIC RATING ACCOUNTS

##### *Main non-domestic rating accounts*

- 1 (1) The Secretary of State must, for each year, keep an account, to be called a “main non-domestic rating account”.
- (2) Each such account must be kept in accordance with the provisions of this Schedule that apply to a main non-domestic rating account.
- (3) The Secretary of State—
  - (a) must keep each such account in such form as the Treasury may direct, and
  - (b) must, at such time as the Treasury may direct, send copies of each such account to the Comptroller and Auditor General.
- (4) The Comptroller and Auditor General—
  - (a) must examine, certify and report on any account of which copies are sent to the Comptroller and Auditor General under sub-paragraph (3), and
  - (b) must arrange for copies of the account and of the Comptroller and Auditor General’s report on it to be laid before each House of Parliament.

##### *Credits and debits*

- 2 (1) For each year the following are to be credited (as items of account) to the main non-domestic rating account kept for the year—
  - (a) amounts received by the Secretary of State in the year under section 54 (central rating: liability),
  - (b) amounts received by the Secretary of State in the year under section 59 (contributions in aid),
  - (c) amounts received by the Secretary of State in the year under regulations under section 99(3) (treatment of surplus or deficit in collection fund) that make provision in relation to non-domestic rates,
  - (d) amounts received by the Secretary of State in the year under paragraph 6 (payments in respect of the central share) and amounts received by the Secretary of State in the year under regulations under paragraph 7 (administrative arrangements for such payments),
  - (e) amounts received by the Secretary of State in the year under paragraph 14 (payments following local government finance report),

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- (f) amounts received by the Secretary of State in the year under paragraph 17 (payments following amending report),
  - (g) amounts received by the Secretary of State in the year under regulations under paragraph 33 (transitional protection payments), and
  - (h) amounts received by the Secretary of State in the year under regulations under paragraph 42 (payments following estimates of amounts to be disregarded).
- (2) For each year the following are to be debited (as items of account) to the main non-domestic rating account kept for the year—
- (a) payments made by the Secretary of State in the year under regulations under section 99(3) that make provision in relation to non-domestic rates,
  - (b) payments made by the Secretary of State in the year under regulations under paragraph 7,
  - (c) payments made by the Secretary of State in the year under paragraph 14,
  - (d) payments made by the Secretary of State in the year under paragraph 17,
  - (e) payments made by the Secretary of State in the year under regulations under paragraph 33, and
  - (f) payments made by the Secretary of State in the year under regulations under paragraph 42.
- (3) If a local government finance report for a year has been approved by resolution of the House of Commons, an amount may be debited (as an item of account) to the main non-domestic rating account kept for the year, for use for the purposes of local government in England.
- (4) The amount that may be debited under sub-paragraph (3) for a year may not exceed—
- (a) the total amount credited for the year under sub-paragraph (1)(a), (b), (c), (d) and (h), minus
  - (b) the total amount debited for the year under sub-paragraph (2)(a), (b) and (f).
- (5) The reference in sub-paragraph (3) to use for the purposes of local government in England includes the making of payments under an Act or an instrument made under an Act (whenever passed or made) to—
- (a) billing authorities in England,
  - (b) precepting authorities in England,
  - (c) levying bodies in England (and for this purpose “levying body” has the meaning given by section 74(1)), or
  - (d) bodies to which section 75(1) applies.

#### *End of year calculations*

- 3 (1) As soon as is reasonably practicable after the end of each year, the Secretary of State must calculate—
- (a) the aggregate of the items of account credited to the main non-domestic rating account kept for the year, and
  - (b) the aggregate of the items of account debited to the main non-domestic rating account kept for the year.
- (2) If the aggregate mentioned in sub-paragraph (1)(a) exceeds that mentioned in sub-paragraph (1)(b), an amount equal to the excess must be—

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- (a) debited (as an item of account) to the main non-domestic rating account kept for the year, and
  - (b) credited (as an item of account) to the main non-domestic rating account kept for the next year.
- (3) If the aggregate mentioned in sub-paragraph (1)(b) exceeds that mentioned in sub-paragraph (1)(a), an amount equal to the excess must be—
- (a) credited (as an item of account) to the main non-domestic rating account kept for the year, and
  - (b) debited (as an item of account) to the main non-domestic rating account kept for the next year.

## PART 2

### DETERMINATION OF THE CENTRAL AND LOCAL SHARE

#### *Determination of the central and local share*

- 4 The Secretary of State must, for each year and in relation to each billing authority in England, determine—
- (a) the percentage (“the central share”) that is to be the billing authority’s central share for the year for the purposes of Part 3 (payments to the Secretary of State in respect of the central share), and
  - (b) the percentage (“the local share”) that is to be the billing authority’s local share for the year for the purposes of Part 4 (payments by billing authorities to major precepting authorities).

#### *Local government finance reports*

- 5 (1) A determination under paragraph 4 must be specified in a report, to be called a “local government finance report”.
- (2) The Secretary of State must lay, or make arrangements for laying, the local government finance report before the House of Commons.
- (3) As soon as is reasonably practicable after a local government finance report is laid before the House of Commons, the Secretary of State must send a copy of the report to each relevant authority.

## PART 3

### PAYMENTS TO THE SECRETARY OF STATE IN RESPECT OF THE CENTRAL SHARE

#### *Payments to the Secretary of State in respect of the central share*

- 6 (1) This paragraph applies if a local government finance report for a year is approved by resolution of the House of Commons.
- (2) Each billing authority in England must make a payment for the year to the Secretary of State of an amount equal to the central share of the billing authority’s non-domestic rating income for the year.

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- (3) For the purposes of this paragraph, an authority's "non-domestic rating income" has the meaning given by regulations made by the Secretary of State.
- (4) The regulations may, in particular, define that term by reference to the total which, if the authority acted diligently, would be payable to it in respect of the year under sections 43 and 45, subject to such adjustments as may be specified in the regulations.
- (5) The regulations may, in particular, make provision for adjustments by reference to changes to the calculation of the amount of a billing authority's non-domestic rating income for an earlier year but not taken into account in that calculation.
- (6) This paragraph is subject to regulations under paragraph 8.

**Modifications etc. (not altering text)**

**C169** Sch. 7B para. 6 modified (17.2.2014) by [The Non-Domestic Rating \(Designated Areas\) Regulations 2014 \(S.I. 2014/98\)](#), regs. 1, 5, [Sch. 2](#)

*Regulations about administrative arrangements*

- 7 (1) The Secretary of State may by regulations make provision about the administration of payments under paragraph 6.
- (2) The regulations may, in particular, make provision—
  - (a) about the time and manner in which a payment under paragraph 6 or under regulations under this paragraph is to be made (including for payment by instalments), and as to the consequences of non-payment;
  - (b) about the making of a payment by a billing authority to the Secretary of State or vice versa where—
    - (i) a payment under paragraph 6 is made in the course of the year to which it relates, and
    - (ii) it is subsequently determined that the amount of the payment required to be made under that paragraph is more or less than that actually made;
  - (c) about the making of a payment by a billing authority to the Secretary of State or vice versa where—
    - (i) a calculation of a payment under paragraph 6 is made by reference to an estimate of an amount, and
    - (ii) it is subsequently determined that the actual amount is more or less than the estimate.

*Regulations about deductions from central share payments*

- 8 (1) The Secretary of State may by regulations make provision for the deduction from a payment to be made under paragraph 6 by a billing authority to the Secretary of State of an amount to be determined in accordance with the regulations.
- (2) The regulations may, in particular, make provision for the determination of an amount to be deducted to be made by reference to the operation in relation to the billing authority of section 47 (discretionary relief).
- (3) The consent of the Treasury is required to regulations under this paragraph.

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## PART 4

### PAYMENTS BY BILLING AUTHORITIES TO MAJOR PRECEPTING AUTHORITIES

#### *Regulations about payments*

- 9 (1) The Secretary of State may by regulations make provision requiring billing authorities in England to make payments for a year to major precepting authorities in England.
- (2) The regulations must provide that a billing authority is not required to make a payment for a year unless the local government finance report for the year has been approved by resolution of the House of Commons.
- (3) The regulations may, in particular, make provision as to—
- (a) the billing authorities that are required to make payments under the regulations;
  - (b) the major precepting authorities that are entitled to receive payments under the regulations;
  - (c) the amounts of the payments that are required to be made.
- (4) The regulations may, in particular, make provision for the amount of a payment to be made by a billing authority for a year to be such proportion of its non-domestic rating income for the year as is specified in or determined in accordance with the regulations.
- (5) For the purposes of this paragraph, an authority's "non-domestic rating income" has the meaning given by the regulations.
- (6) The regulations may, in particular, define that term by reference to the total which, if the authority acted diligently, would be payable to it in respect of the year under sections 43 and 45, subject to such adjustments as may be specified in the regulations.
- (7) The regulations may, in particular, make provision for adjustments by reference to changes to the calculation of the amount of a billing authority's non-domestic rating income for an earlier year but not taken into account in that calculation.
- (8) The regulations may not have the effect that the total amount payable by a billing authority under the regulations for a year exceeds the billing authority's local share of its non-domestic rating income for a year.

#### *Regulations about administrative arrangements*

- 10 (1) The Secretary of State may by regulations make provision about the administration of payments under regulations under paragraph 9.
- (2) The regulations may, in particular, make provision—
- (a) about the making of calculations, and the supply of information to a major precepting authority, by a billing authority in connection with the determination of a payment to be made under regulations under paragraph 9, this paragraph or Part 6 (funds) so far as applying to non-domestic rates;
  - (b) about the assumptions and adjustments to be made, and the information to be taken into account, in making such calculations;

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- (c) about the consequences of non-compliance with provision under paragraph (a) or (b);
  - (d) about the time and manner in which a payment under regulations under paragraph 9 or this paragraph is to be made (including for payment by instalments), and as to the consequences of non-payment;
  - (e) about the making of a payment by a billing authority to a major precepting authority or vice versa where—
    - (i) a payment under regulations under paragraph 9 is made in the course of the year to which it relates, and
    - (ii) it is subsequently determined that the amount of the payment required to be made under the regulations is more or less than that actually made;
  - (f) about the making of a payment by a billing authority to a major precepting authority or vice versa where—
    - (i) a calculation of a payment under regulations under paragraph 9 is made by reference to an estimate of an amount, and
    - (ii) it is subsequently determined that the actual amount is more or less than the estimate;
  - (g) for the certification of calculations made, or information supplied to a major precepting authority, by a billing authority in connection with the determination of a payment under regulations under paragraph 9, this paragraph or Part 6 (funds) so far as applying to non-domestic rates;
  - (h) about the consequences where a certified calculation or certified information does not match that made or supplied by the billing authority, including (in particular) about the use of the certified calculation or certified information.
- (3) The regulations may confer power on the Secretary of State to give directions about the certification of calculations or information.

*Payments out of deduction from central share payments*

- 11
- (1) The Secretary of State may by regulations make provision for a billing authority to make a payment for a year to one or more major precepting authorities of an amount equal to a proportion of the amount that is to be deducted in accordance with regulations under paragraph 8 from the billing authority's payment under paragraph 6 to the Secretary of State for the year.
  - (2) The regulations may make provision about the administration of payments to major precepting authorities under the regulations.
  - (3) The regulations may, in particular, make provision in relation to payments to major precepting authorities of the same kind as the provision that may be made under sub-paragraph (2) of paragraph 10 in relation to payments to major precepting authorities to which that sub-paragraph applies.



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## PART 5

### PRINCIPAL PAYMENTS IN CONNECTION WITH LOCAL RETENTION OF NON-DOMESTIC RATES

#### *Determination of payments*

- 12 (1) The local government finance report for a year must specify the basis (“the basis of calculation”) on which the Secretary of State intends to—
- (a) calculate which relevant authorities are to make payments under this Part of this Schedule to the Secretary of State for the year,
  - (b) calculate which relevant authorities are to receive payments under this Part of this Schedule from the Secretary of State for the year, and
  - (c) calculate the amount of each payment within paragraph (a) or (b).
- (2) Before making the local government finance report for a year, the Secretary of State must notify such representatives of local government as the Secretary of State thinks fit of the general nature of the basis of calculation.

#### *Calculations following local government finance report*

- 13 (1) This paragraph applies if a local government finance report for a year is approved by resolution of the House of Commons.
- (2) As soon as is reasonably practicable after the report has been approved, the Secretary of State must—
- (a) calculate which relevant authorities are to make payments under this Part of this Schedule to the Secretary of State for the year,
  - (b) calculate which relevant authorities are to receive payments under this Part of this Schedule from the Secretary of State for the year, and
  - (c) calculate the amount of each payment within paragraph (a) or (b).
- (3) Subject as follows, the Secretary of State may, at any time before the end of the year following the year to which the report relates, make one further set of calculations of the kind described in sub-paragraph (2).
- (4) The power to make a further set of calculations under sub-paragraph (3) is not exercisable after the approval by the House of Commons of any amending report made under paragraph 15 in relation to the local government finance report.
- (5) Calculations under this paragraph must be made in accordance with the basis of calculation specified in the report.
- (6) As soon as is reasonably practicable after making calculations under sub-paragraph (2) or (3), the Secretary of State must notify each relevant authority of—
- (a) whether any payments are to be made by the authority to the Secretary of State in accordance with the calculations,
  - (b) whether any payments are to be made to the authority by the Secretary of State in accordance with the calculations, and
  - (c) if any payments are to be made by or to the authority, the amount of each payment.

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**Modifications etc. (not altering text)**

**C170** Sch. 7B para. 13 modified (17.2.2014) by [The Non-Domestic Rating \(Designated Areas\) Regulations 2014 \(S.I. 2014/98\)](#), regs. 1, 5, [Sch. 2](#)

*Payments following local government finance report*

- 14 (1) Where calculations under paragraph 13(2) show that a relevant authority is to make a payment to the Secretary of State, the authority must make that payment to the Secretary of State.
- (2) Where calculations under paragraph 13(2) show that the Secretary of State is to make a payment to a relevant authority, the Secretary of State must make that payment to the authority.
- (3) The following provisions apply if calculations (“the revised calculations”) are made under paragraph 13(3) for a year.
- (4) In this paragraph “the original calculations” means the calculations for the year under paragraph 13(2).
- (5) Sub-paragraph (6) applies where—
- (a) a payment the revised calculations show as falling to be made by a relevant authority to the Secretary of State exceeds that shown as falling to be made by the original calculations, or
  - (b) a payment the revised calculations show as falling to be made by the Secretary of State to a relevant authority is less than that shown as falling to be made by the original calculations.
- (6) The authority must make a payment to the Secretary of State of an amount equal to the difference.
- (7) Where the original calculations did not show that a relevant authority was to make a payment to the Secretary of State, but the revised calculations show that the authority is to make a payment to the Secretary of State—
- (a) the authority must make that payment to the Secretary of State, and
  - (b) the authority must make a payment to the Secretary of State of an amount equal to the amount of the payment shown by the original calculations as falling to be made by the Secretary of State to the authority.
- (8) Sub-paragraph (9) applies where—
- (a) a payment the revised calculations show as falling to be made by a relevant authority to the Secretary of State is less than that shown as falling to be made by the original calculations, or
  - (b) a payment the revised calculations show as falling to be made by the Secretary of State to a relevant authority exceeds that shown as falling to be made by the original calculations.
- (9) The Secretary of State must make a payment to the authority of an amount equal to the difference.
- (10) Where the original calculations did not show that the Secretary of State was to make a payment to a relevant authority, but the revised calculations show that the Secretary of State is to make a payment to the authority—

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- (a) the Secretary of State must make that payment to the authority, and
  - (b) the Secretary of State must make a payment to the authority of an amount equal to the amount of the payment shown by the original calculations as falling to be made by the authority to the Secretary of State.
- (11) A payment by a relevant authority to the Secretary of State under sub-paragraph (1)—
- (a) must be made on or before such day in the year to which the local government finance report relates, and in such manner, as the Secretary of State may specify, and
  - (b) if not made on or before that day, is recoverable in a court of competent jurisdiction.
- (12) A payment by the Secretary of State to a relevant authority under sub-paragraph (2) must be made—
- (a) in instalments of such amounts, and
  - (b) at such times in the year to which the local government finance report relates, as the Secretary of State determines with the Treasury’s consent.
- (13) A payment by a relevant authority to the Secretary of State under sub-paragraph (6) or (7)—
- (a) must be made on or before such day after the end of the year to which the local government finance report relates, and in such manner, as the Secretary of State may specify, and
  - (b) if not made on or before that day, is recoverable in a court of competent jurisdiction.
- (14) A payment by the Secretary of State to a relevant authority under sub-paragraph (9) or (10) must be made—
- (a) at such time, or
  - (b) in instalments of such amounts and at such times,
- as the Secretary of State determines with the Treasury’s consent; but any such time must fall after the end of the year to which the local government finance report relates.

#### *Amending reports*

- 15 (1) After a local government finance report has been made, the Secretary of State may, at any time before the end of the year following the year to which the report relates, make in relation to the report one or more amending reports under this paragraph.
- (2) An amending report under this paragraph must contain amendments to the basis of calculation specified in the local government finance report.
- (3) Before making the report, the Secretary of State must notify such representatives of local government as the Secretary of State thinks fit of the general nature of the amendments the Secretary of State proposes to make.
- (4) The Secretary of State must lay, or make arrangements for laying, the report before the House of Commons.
- (5) As soon as is reasonably practicable after the report is laid before the House of Commons, the Secretary of State must send a copy of the report to each relevant authority.

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- (6) Where an amending report under this paragraph has been approved by resolution of the House of Commons, the Secretary of State may not make a subsequent amending report under this paragraph in relation to the same local government finance report.

*Calculations following amending report*

- 16 (1) This paragraph applies if an amending report for a year made under paragraph 15 is approved by resolution of the House of Commons.
- (2) As soon as is reasonably practicable after the amending report has been approved, the Secretary of State must—
- (a) calculate which relevant authorities are to make payments under this Part of this Schedule to the Secretary of State for the year,
  - (b) calculate which relevant authorities are to receive payments under this Part of this Schedule from the Secretary of State for the year, and
  - (c) calculate the amount of each payment within paragraph (a) or (b).
- (3) Subject as follows, the Secretary of State may make one further set of calculations of the kind described in sub-paragraph (2).
- (4) The power to make a further set of calculations under sub-paragraph (3) is not exercisable after whichever is the later of—
- (a) the end of the year following the year to which the amending report relates, and
  - (b) the end of the period of 3 months beginning with the day on which the amending report is approved by resolution of the House of Commons.
- (5) Calculations under this paragraph must be made in accordance with the basis of calculation specified in the local government finance report as amended by the amending report.
- (6) As soon as is reasonably practicable after making calculations under sub-paragraph (2) or (3), the Secretary of State must notify each relevant authority of—
- (a) whether any payments are to be made by the authority to the Secretary of State in accordance with the calculations,
  - (b) whether any payments are to be made to the authority by the Secretary of State in accordance with the calculations, and
  - (c) if any payments are to be made by or to the authority, the amount of each payment.

**Modifications etc. (not altering text)**

**C171** Sch. 7B para. 16 modified (17.2.2014) by [The Non-Domestic Rating \(Designated Areas\) Regulations 2014 \(S.I. 2014/98\)](#), regs. 1, 5, [Sch. 2](#)

*Payments following amending report*

- 17 (1) This paragraph applies if calculations (“the revised calculations”) are made under paragraph 16(2) or (3) for a year.
- (2) In this paragraph “the relevant previous calculations” means the last calculations of the kind referred to in paragraph 13(2) or (3) or 16(2) made for the year.

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- (3) Sub-paragraph (4) applies where—
- (a) a payment shown by the revised calculations as falling to be made by a relevant authority to the Secretary of State exceeds that shown as falling to be made by the relevant previous calculations, or
  - (b) a payment shown by the revised calculations as falling to be made by the Secretary of State to a relevant authority is less than that shown as falling to be made by the relevant previous calculations.
- (4) The authority must make a payment to the Secretary of State of an amount equal to the difference.
- (5) Where the relevant previous calculations did not show that a relevant authority was to make a payment to the Secretary of State, but the revised calculations show that the authority is to make a payment to the Secretary of State—
- (a) the authority must make that payment to the Secretary of State, and
  - (b) the authority must make a payment to the Secretary of State of an amount equal to the amount of the payment shown by the relevant previous calculations as falling to be made by the Secretary of State to the authority.
- (6) Sub-paragraph (7) applies where—
- (a) a payment shown by the revised calculations as falling to be made by a relevant authority to the Secretary of State is less than that shown as falling to be made by the relevant previous calculations, or
  - (b) a payment shown by the revised calculations as falling to be made by the Secretary of State to a relevant authority exceeds that shown as falling to be made by the relevant previous calculations.
- (7) The Secretary of State must make a payment to the authority of an amount equal to the difference.
- (8) Where the relevant previous calculations did not show that the Secretary of State was to make a payment to a relevant authority, but the revised calculations show that the Secretary of State is to make a payment to the authority—
- (a) the Secretary of State must make that payment to the authority, and
  - (b) the Secretary of State must make a payment to the authority of an amount equal to the amount of the payment shown by the relevant previous calculations as falling to be made by the authority to the Secretary of State.
- (9) A payment by a relevant authority to the Secretary of State under this paragraph—
- (a) must be made on or before such day after the end of the year in which the amending report was made, and in such manner, as the Secretary of State may specify, and
  - (b) if not made on or before that day, is recoverable in a court of competent jurisdiction.
- (10) A payment by the Secretary of State to a relevant authority under this paragraph must be made—
- (a) at such time, or
  - (b) in instalments of such amounts and at such times,
- as the Secretary of State determines with the Treasury's consent; but any such time must fall after the end of the year in which the amending report was made.

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### *Relationship with other provisions*

- 18 This Part is subject to Parts 9 (pooling of authorities) and 10 (designation of areas and classes of hereditament).

## PART 6

### LEVY ACCOUNTS

#### *Levy accounts*

- 19 (1) The Secretary of State must, for each year, keep an account, to be called a “levy account”.
- (2) Each such account must be kept in accordance with the provisions of this Schedule that apply to a levy account.
- (3) The Secretary of State—
- (a) must keep each such account in such form as the Treasury may direct, and
  - (b) must, at such time as the Treasury may direct, send copies of each such account to the Comptroller and Auditor General.
- (4) The Comptroller and Auditor General—
- (a) must examine, certify and report on any account of which copies are sent to the Comptroller and Auditor General under sub-paragraph (3), and
  - (b) must arrange for copies of the account and of the Comptroller and Auditor General’s report on it to be laid before each House of Parliament.

#### *Credits and debits*

- 20 (1) For each year the following are to be credited (as items of account) to the levy account kept for the year—
- (a) amounts received by the Secretary of State in the year under paragraph 24 (levy payments), and
  - (b) amounts received by the Secretary of State in the year under regulations under paragraph 28 (payments on account).
- (2) If a local government finance report for a year has been approved by resolution of the House of Commons, and that report provides for an amount to be credited to the levy account kept for the year, that amount may be credited (as an item of account) to that account.
- (3) For each year the following are to be debited (as items of account) to the levy account kept for the year—
- (a) payments made by the Secretary of State in the year under paragraph 27 (safety net payments),
  - (b) payments made by the Secretary of State in the year under regulations under paragraph 28, and
  - (c) payments made by the Secretary of State in the year under paragraph 30 (distribution of remaining balance).

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### *End of year calculations*

- 21 (1) As soon as is reasonably practicable after the end of each year, the Secretary of State must calculate—
- (a) the aggregate of the items of account credited to the levy account kept for the year, and
  - (b) the aggregate of the items of account debited to the levy account kept for the year.
- (2) If the aggregate mentioned in sub-paragraph (1)(a) exceeds that mentioned in sub-paragraph (1)(b), an amount equal to the excess must be—
- (a) debited (as an item of account) to the levy account kept for the year, and
  - (b) credited (as an item of account) to the levy account kept for the next year.
- (3) If the aggregate mentioned in sub-paragraph (1)(b) exceeds that mentioned in sub-paragraph (1)(a), an amount equal to the excess must be—
- (a) credited (as an item of account) to the levy account kept for the year, and
  - (b) debited (as an item of account) to the levy account kept for the next year.

## **PART 7**

### LEVY PAYMENTS, SAFETY NET PAYMENTS AND DISTRIBUTION OF REMAINING BALANCE

#### *Regulations about calculation of levy payments*

- 22 (1) The Secretary of State may by regulations make provision for calculating—
- (a) whether a relevant authority is required to make a payment under this Part of this Schedule (a “levy payment”) to the Secretary of State for a year, and
  - (b) if so, the amount of the levy payment.
- (2) The regulations must make provision for calculations for a year to be made after the end of that year.
- (3) The regulations may, in particular, make provision for calculations in relation to a relevant authority to be made—
- (a) if the relevant authority is a billing authority, by reference to the total payable to it in respect of the year under sections 43 and 45, subject to such adjustments as may be specified in the regulations;
  - (b) if the relevant authority is a major precepting authority, by reference to the total of the amounts payable in respect of the year under those sections to the billing authorities that are required to make payments to it for the year under regulations under paragraph 9, subject to such adjustments as may be specified in the regulations;
  - (c) by reference to payments of a kind specified in the regulations made to the authority by the Secretary of State;
  - (d) by reference to such other factors as may be specified in the regulations.
- (4) The regulations may, in particular, make provision for adjustments to an amount calculated under provision made under sub-paragraph (3) by reference to changes affecting the calculation of such an amount for an earlier year but not taken into account in that calculation.



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### *Calculation of levy payments*

- 23 (1) The Secretary of State must calculate in relation to each relevant authority—
- (a) whether it is required to make a levy payment for a year, and
  - (b) if so, the amount of that payment.
- (2) The calculation must be made—
- (a) as soon as is reasonably practicable after the end of the year, or
  - (b) if the authority is subject to a requirement imposed by a direction under paragraph 43 (direction to make calculations or supply information) or by or under regulations under paragraph 44 (regulations about calculations and supply of information) for the purposes of this paragraph, as soon as is reasonably practicable after the time for compliance with that requirement, whichever is the later.
- (3) The calculation must be made in accordance with regulations under paragraph 22.
- (4) As soon as is reasonably practicable after making a calculation in relation to a relevant authority, the Secretary of State must notify that authority of—
- (a) whether, in accordance with the calculation, it is required to make a levy payment for the year, and
  - (b) if so, the amount of that payment in accordance with the calculation.

#### **Modifications etc. (not altering text)**

**C172** Sch. 7B para. 23 modified (17.2.2014) by [The Non-Domestic Rating \(Designated Areas\) Regulations 2014 \(S.I. 2014/98\)](#), regs. 1, 5, [Sch. 2](#)

### *Levy payments following calculations*

- 24 (1) If a calculation under paragraph 23 shows that a levy payment is to be made to the Secretary of State by a relevant authority, the authority must make that payment to the Secretary of State.
- (2) The levy payment—
- (a) must be made on or before such day and in such manner as the Secretary of State may specify, and
  - (b) if not made on or before that day, is recoverable in a court of competent jurisdiction.

### *Regulations about calculation of safety net payments*

- 25 (1) The Secretary of State may by regulations make provision for calculating—
- (a) whether the Secretary of State is required to make a payment under this Part of this Schedule (a “safety net payment”) to a relevant authority for a year, and
  - (b) if so, the amount of the payment.
- (2) The regulations must make provision for calculations for a year to be made after the end of that year.
- (3) The regulations may, in particular, make provision for calculations in relation to a relevant authority to be made—

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- (a) if the relevant authority is a billing authority, by reference to the total payable to it in respect of the year under sections 43 and 45, subject to such adjustments as may be specified in the regulations;
  - (b) if the relevant authority is a major precepting authority, by reference to the total of the amounts payable in respect of the year under those sections to the billing authorities that are required to make payments to it for the year under regulations under paragraph 9, subject to such adjustments as may be specified in the regulations;
  - (c) by reference to payments of a kind specified in the regulations made to the authority by the Secretary of State;
  - (d) by reference to such other factors as may be specified in the regulations.
- (4) The regulations may, in particular, make provision for adjustments to an amount calculated under provision made under sub-paragraph (3) by reference to changes affecting the calculation of such an amount for an earlier year but not taken into account in that calculation.

#### *Calculation of safety net payments*

- 26 (1) The Secretary of State must calculate in relation to each relevant authority—
- (a) whether the Secretary of State is required to make a safety net payment to the authority for the year, and
  - (b) if so, the amount of that payment.
- (2) The calculation must be made—
- (a) as soon as is reasonably practicable after the end of the year, or
  - (b) if the authority is subject to a requirement imposed by a direction under paragraph 43 (direction to make calculations or supply information) or by or under regulations under paragraph 44 (regulations about calculations and supply of information) for the purposes of this paragraph, as soon as is reasonably practicable after the time for compliance with that requirement, whichever is the later.
- (3) The calculation must be made in accordance with regulations under paragraph 25.
- (4) As soon as is reasonably practicable after making a calculation under this paragraph in relation to a relevant authority, the Secretary of State must notify that authority of—
- (a) whether, in accordance with the calculation, the Secretary of State is required to make a safety net payment to the authority for the year, and
  - (b) if so, the amount of that payment in accordance with the calculation.
- (5) This paragraph is subject to regulations under paragraph 28 (payments on account).

#### **Modifications etc. (not altering text)**

**C173** Sch. 7B para. 26 modified (17.2.2014) by [The Non-Domestic Rating \(Designated Areas\) Regulations 2014 \(S.I. 2014/98\)](#), regs. 1, 5, [Sch. 2](#)

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### *Safety net payments following calculations*

- 27 (1) If a calculation under paragraph 26 shows that a safety net payment is to be made by the Secretary of State to a relevant authority, the Secretary of State must make that payment to the authority.
- (2) The safety net payment must be made in instalments of such amounts, and at such times, as the Secretary of State determines with the Treasury's consent.
- (3) This paragraph is subject to regulations under paragraph 28 (payments on account).

### *Regulations about payments on account*

- 28 (1) The Secretary of State may by regulations make provision—
- (a) for a relevant authority to request the Secretary of State to make a calculation before the end of a year of—
    - (i) whether the Secretary of State is likely to be required to make a safety net payment under paragraph 27 to the authority for the year, and
    - (ii) if so, the amount of the payment;
  - (b) about the time at which and the manner in which a request must be made, and the information that must be provided in connection with the request;
  - (c) about the circumstances in which the Secretary of State may or must make a calculation in response to a request;
  - (d) about the making of the calculation, including for the Secretary of State to make the calculation by reference to estimates of any of the amounts mentioned in paragraph 25(3).
- (2) The regulations may make provision—
- (a) about the timing of a calculation in response to a request;
  - (b) about the notification of the results of the calculation to the relevant authority to whom it relates;
  - (c) for the making, as a result of the calculation, of a payment (a “payment on account”) to the authority before the end of the year to which the calculation relates.
- (3) The regulations may, in particular—
- (a) make provision in relation to a calculation that is similar to that made by paragraph 26, or apply that paragraph with modifications in relation to such a calculation;
  - (b) make provision in relation to a payment on account that is similar to that made by paragraph 27, or apply that paragraph with modifications in relation to such a payment.
- (4) The regulations may make provision—
- (a) about the calculation under paragraph 26 to be made in relation to a relevant authority for a year where a payment on account has been made to the authority for the year;
  - (b) for the making of a further payment by the Secretary of State to the authority, or of a payment by the authority to the Secretary of State, as a result of that calculation.

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### *Calculation of remaining balance on levy account*

- 29 (1) The Secretary of State must, in each year other than the first year for which the levy account is kept, calculate whether there is a remaining balance on the levy account for the year in accordance with sub-paragraphs (2) to (4).
- (2) The calculation must be made as soon as is reasonably practicable after—
- (a) all of the calculations required by paragraph 23(1) (calculations of levy payments) have been made for the previous year,
  - (b) all of the calculations required by paragraph 26(1) (calculations of safety net payments) have been made for the previous year, and
  - (c) all of the calculations required by regulations under paragraph 28 (calculations of safety net payments on account) have been made for the year.
- (3) The calculation must be made as follows—
- Step 1*  
Calculate the aggregate of the amounts of all of the levy payments calculated for the previous year under paragraph 23(1).
- Step 2*  
Add any amount credited to the levy account for the year in accordance with paragraph 21(2) (credit from previous year) to the amount found under step 1, or subtract any amount debited to that account in accordance with paragraph 21(3) (debit from previous year) from the amount found under step 1.
- Step 3*  
Add to the amount found under steps 1 and 2 any amount credited to the levy account for the year in accordance with paragraph 20(2) (credit in accordance with local government finance report).
- Step 4*  
Subtract from the amount found under steps 1 to 3 the aggregate of the amounts of all the safety net payments calculated for the previous year under paragraph 26(1).
- Step 5*  
Subtract from the amount found under steps 1 to 4 the aggregate of all the payments to be made by the Secretary of State under regulations under paragraph 28(4)(b) (adjustments following safety net payment on account).
- Step 6*  
Add to the amount found under steps 1 to 5 the aggregate of all the payments to be made to the Secretary of State under regulations under paragraph 28(4)(b).
- Step 7*  
Subtract from the amount found under steps 1 to 6 the aggregate of all the payments on account to be made in the year under regulations under paragraph 28.
- (4) If the amount found under step 7 in sub-paragraph (3) is a positive amount, that is the remaining balance on the levy account for the year.
- (5) Sub-paragraph (6) applies if, in the first year for which the levy account is kept—
- (a) an amount is credited to the levy account for the year in accordance with paragraph 20(2), and
  - (b) that amount exceeds the aggregate of all the payments on account to be made in the year under regulations under paragraph 28.

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- (6) The amount of the excess is to be treated as the remaining balance on the levy account for the year.

*Distribution of remaining balance*

- 30 (1) The Secretary of State may determine that an amount equal to the whole or part of the remaining balance on a levy account for a year is to be distributed among one or more relevant authorities (rather than being treated in accordance with paragraph 21(2)).
- (2) The Secretary of State may by regulations make provision about the basis (“the basis of distribution”) on which an amount referred to in sub-paragraph (1) is to be distributed.
- (3) If the Secretary of State makes a determination under sub-paragraph (1), the Secretary of State must calculate what amount (if any) falls to be paid to each relevant authority as its share of the amount referred to in that sub-paragraph.
- (4) The calculations must be made—
- (a) as soon as is reasonably practicable after the determination is made, and
  - (b) in accordance with the basis of distribution specified in the regulations.
- (5) As soon as is reasonably practicable after making the calculations, the Secretary of State must notify each relevant authority of—
- (a) whether a payment is to be made by the Secretary of State to the authority out of the amount referred to in sub-paragraph (1), and
  - (b) if such a payment is to be made, the amount of the payment.
- (6) If the calculations show that a payment is to be made by the Secretary of State to a relevant authority, the Secretary of State must make that payment to the authority.
- (7) A payment from the Secretary of State to a relevant authority under this paragraph must be made—
- (a) at such time, or
  - (b) in instalments of such amounts and at such times,
- as the Secretary of State determines with the Treasury’s consent; but any such time must fall within the year to which the remaining balance relates.

**Modifications etc. (not altering text)**

C174 Sch. 7B para. 30 modified (17.2.2014) by [The Non-Domestic Rating \(Designated Areas\) Regulations 2014 \(S.I. 2014/98\)](#), regs. 1, 5, [Sch. 2](#)

*Relationship with other provisions*

- 31 This Part is subject to Parts 9 (pooling of authorities) and 10 (designation of areas and classes of hereditament).

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## PART 8

### TRANSITIONAL PROTECTION PAYMENTS

#### *Regulations about deemed and actual rating income*

- 32 (1) The Secretary of State may by regulations make provision for calculating in accordance with the regulations—
- (a) the total amount which would be payable to a billing authority in England in respect of a year under sections 43 and 45 if—
    - (i) regulations under section 57A (transitional relief following compilation of local rating list) were not in force for the year, and
    - (ii) the authority acted diligently, and
  - (b) the total amount which would be payable to a billing authority in England in respect of a year under sections 43 and 45 if the authority acted diligently.
- (2) The regulations may include provision for adjustments to be made to an amount calculated under provision under sub-paragraph (1).
- (3) The regulations may, in particular, make provision for adjustments to that amount by reference to changes affecting the calculation of such an amount for an earlier year but not taken into account in that calculation.
- (4) In this Part of this Schedule—
- (a) a billing authority’s “deemed rating income” for a year means the amount calculated for the authority and the year under provision under sub-paragraph (1)(a) and (2), and
  - (b) a billing authority’s “actual rating income” for a year means the amount calculated for the authority and the year under provision under sub-paragraph (1)(b) and (2).

#### *Regulations about transitional protection payments*

- 33 (1) The Secretary of State may by regulations make provision for the making of a payment (a “transitional protection payment”) for a year—
- (a) by the Secretary of State to a billing authority in England, or
  - (b) by a billing authority in England to the Secretary of State.
- (2) The regulations must provide for the amount (if any) of a transitional protection payment in relation to an authority for a year to be calculated by reference to its deemed and actual rating income for the year, so that—
- (a) if its deemed rating income for a year exceeds its actual rating income for the year, the Secretary of State is to be liable to make a transitional protection payment to the authority for the year of an amount equal to the excess;
  - (b) if its actual rating income for a year exceeds its deemed rating income for the year, the authority is to be liable to make a transitional protection payment to the Secretary of State for the year of an amount equal to the excess;
  - (c) if its deemed rating income for a year is equal to its actual rating income for the year, no transitional protection payment is to be made to or by the authority for the year.
- (3) The regulations may, in particular, make provision—

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- (a) about the making of calculations, and the supply of information to the Secretary of State, by a billing authority in connection with the determination of the transitional protection payment (if any) to be made to or by the authority;
  - (b) about the assumptions and adjustments to be made, and the information to be taken into account, in making such calculations;
  - (c) about the consequences of non-compliance with provision under paragraph (a) or (b), including (in particular)—
    - (i) for the making by the Secretary of State of calculations, or of assumptions as to the information that would otherwise have been supplied by the authority;
    - (ii) for the suspension of payments to the authority.
- (4) The regulations may, in particular, make provision—
- (a) for the making by a billing authority or the Secretary of State of a payment on account of a transitional protection payment;
  - (b) for the calculation, where a payment on account has been made, of the amount of the final transitional protection payment (if any) to be made to or by the authority;
  - (c) for the certification of calculations made, or information supplied to the Secretary of State, by a billing authority in connection with the determination of the final transitional protection payment (if any) to be made to or by the authority;
  - (d) about the consequences where a certified calculation or certified information does not match that made or supplied by the authority, including (in particular) about the use of the certified calculation or certified information;
  - (e) about the making of financial adjustments where the final transitional protection payment to be made to or by the authority for the year is different from a payment on account made to or by the authority for the year.
- (5) The regulations may confer power on the Secretary of State to give directions about the certification of calculations or information.
- (6) The regulations may, in particular, make provision about the time and manner in which a payment under the regulations is to be made (including for payment by instalments), and as to the consequences of non-payment.

## PART 9

### POOLING OF AUTHORITIES

#### *Designation of pool of authorities*

- 34 (1) The Secretary of State may, in accordance with this paragraph, designate two or more relevant authorities as a pool of authorities for the purposes of the provisions of this Schedule applying to such pools (as to which, see paragraphs 36 and 37).
- (2) The Secretary of State may make a designation only if each authority covered by the designation has agreed to it.
- (3) The Secretary of State—



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- (a) may revoke a designation (in particular if any condition of the designation is breached), and
  - (b) must do so if any authority covered by the designation asks the Secretary of State to do so.
- (4) Subject to sub-paragraph (5), a designation has effect—
- (a) for the year beginning after it is made, and
  - (b) for each subsequent year, unless previously revoked.
- (5) A designation or revocation has effect for a year only if it is made before the Secretary of State gives the notification for the year required by paragraph 12(2) (notification of general basis of calculation to be specified in local government finance report for year), unless sub-paragraph (6) applies.
- (6) A revocation made after the Secretary of State has given that notification has effect for the year for which the notification was given if—
- (a) it is made in response to a request under sub-paragraph (3)(b) made within the period of 28 days beginning with the date on which the notification was given, and
  - (b) it is made before the local government finance report for that year is laid before the House of Commons.
- (7) After making or revoking a designation, the Secretary of State must notify the authorities covered by the designation.
- (8) A notification under sub-paragraph (7) must be given before or at the same time as the Secretary of State gives the notification required by paragraph 12(2) for the year to which the designation or revocation relates, unless sub-paragraph (9) applies.
- (9) A notification under sub-paragraph (7) of a revocation made in the circumstances described in sub-paragraph (6) must be given as soon as is reasonably practicable after it is made.

#### *Designations subject to conditions*

- 35 (1) A designation under paragraph 34 must be made subject to conditions—
- (a) requiring the authorities to which it relates to appoint a lead authority to exercise the functions specified in the conditions, and
  - (b) requiring the authorities, if the designation is revoked, to take the steps specified in the conditions before the revocation takes effect.
- (2) A designation under paragraph 34 may be made subject to such other conditions as the Secretary of State thinks fit.
- (3) The Secretary of State may vary a designation by—
- (a) adding a condition,
  - (b) modifying a condition, or
  - (c) removing a condition (other than one mentioned in sub-paragraph (1)).
- (4) Before varying a designation under sub-paragraph (3), the Secretary of State must consult the authorities covered by the designation.
- (5) After varying a designation under sub-paragraph (3), the Secretary of State must notify those authorities.

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*Effect of designation in relation to Part 5*

- 36 (1) Where a designation of a pool of authorities has effect for a year, Part 5 of this Schedule (principal payments in connection with local retention of non-domestic rates) applies in relation to the pool as if—
- (a) the authorities in the pool were not relevant authorities, but
  - (b) the pool were itself a relevant authority.
- (2) Sub-paragraph (1) does not apply in relation to paragraph 15(5) (duty to send copy of amending report to each relevant authority).
- (3) This paragraph does not prevent—
- (a) the local government finance report for the year, or an amending report under paragraph 15 in relation to that report, from also making provision in relation to the individual authorities in the pool,
  - (b) the Secretary of State from making calculations based on the local government finance report, or any such amending report, in relation to each of those authorities, or
  - (c) the Secretary of State from notifying the results of the calculations to each of those authorities.
- (4) But paragraphs 14 and 17 (payments following reports) do not apply in relation to such calculations.

*Effect of designation in relation to Part 7*

- 37 (1) Regulations under paragraph 22, 25 or 28 (levy payments, safety net payments and safety net payments on account) may provide for a pool of authorities to be treated as a relevant authority for the purposes of the regulations.
- (2) Such regulations may, in particular, make provision—
- (a) that is similar to provision which may be made under the paragraph in question apart from sub-paragraph (1) above, or
  - (b) that applies such provision with modifications.
- (3) Where regulations under paragraph 22 apply to a pool of authorities for a year, paragraphs 23 and 24 (calculation and making of levy payments) apply in relation to the authorities and the year as if references in them to a relevant authority were to the pool.
- (4) Where regulations under paragraph 25 apply to a pool of authorities for a year, paragraphs 26 and 27 (calculation and making of safety net payments) apply in relation to the authorities and the year as if references in them to a relevant authority were to the pool.
- (5) Where a designation of a pool of authorities has effect for a year, paragraph 30 (distribution of remaining balance) applies in relation to the pool as if—
- (a) the authorities in the pool were not relevant authorities, but
  - (b) the pool were itself a relevant authority.
- (6) Regulations under paragraph 30 may provide for a pool of authorities to be treated as a relevant authority for the purposes of the regulations.
- (7) This paragraph does not prevent—

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- (a) regulations under paragraph 22, 25, 28 or 30 from also making provision in relation to the individual authorities in a pool,
  - (b) the Secretary of State from making calculations under paragraph 23, 26 or 30(3) based on such regulations in relation to each of those authorities, or
  - (c) the Secretary of State from notifying the results of the calculations to each of those authorities.
- (8) But paragraphs 24, 27 and 30(6) (payments following calculations) do not apply in relation to such calculations.

*Further provisions about effect of designation*

- 38 (1) A requirement under Part 5 or 7 of this Schedule in its application by virtue of paragraph 36 or 37 to notify a pool of authorities of any matter is a requirement to notify each authority in the pool of that matter.
- (2) Where by virtue of either of those paragraphs a pool of authorities is required to make a payment to the Secretary of State, each authority in the pool is jointly and severally liable to make that payment.
- (3) Where by virtue of either of those paragraphs the Secretary of State is required to make a payment to a pool of authorities, the payment is to be made to the lead authority appointed in accordance with conditions under paragraph 35(1).

## PART 10

### DESIGNATION OF AREAS AND CLASSES OF HEREDITAMENT

*Designation of areas*

- 39 (1) The Secretary of State may by regulations—
- (a) designate one or more areas in England (a “designated area”);
  - (b) provide for the calculation in accordance with the regulations, for each year for which the designation has effect and in relation to each billing authority all or part of whose area falls within a designated area, of the amount mentioned in sub-paragraph (2);
  - (c) provide for the calculation of a proportion of that amount in accordance with the regulations;
  - (d) provide for that amount or that proportion to be disregarded for the purposes of calculations under any of the following provisions in its application to the authority for that year—
    - (i) paragraph 6 (payments in respect of the central share);
    - (ii) regulations under paragraph 7 (administrative arrangements for payments in respect of the central share);
    - (iii) regulations under paragraph 9 (payments by billing authorities to major precepting authorities);
    - (iv) regulations under paragraph 10 (administrative arrangements for payments by billing authorities to major precepting authorities);
    - (v) paragraph 13 (calculations following local government finance report);
    - (vi) paragraph 16 (calculations following amending report);

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- (vii) paragraph 23 (calculations of levy payments);
  - (viii) paragraph 26 (calculations of safety net payments);
  - (ix) regulations under paragraph 28 (calculations of payments on account);
  - (x) paragraph 30 (calculations relating to distribution of remaining balance).
- (2) Subject as follows, the amount referred to in sub-paragraph (1)(b) is the total amount which, if the authority acted diligently, would be payable to it for the year under sections 43 and 45 in respect of the hereditaments within the designated area.
- (3) The regulations may provide for that amount, or any proportion calculated under sub-paragraph (1)(c), to be adjusted in accordance with the regulations (and references in this paragraph to that amount or proportion include the amount or proportion as adjusted in accordance with such provision).
- (4) The regulations may, in particular, provide for adjustments to that amount or that proportion by reference to changes affecting a calculation under regulations under this paragraph for an earlier year but not taken into account in that calculation.
- (5) The regulations must—
- (a) specify the date on which the designation takes effect, which must be the first day of a year, or
  - (b) provide that the designation is to take effect on the first day of the first year after specified conditions have been met.
- (6) Conditions under sub-paragraph (5)(b) may require compliance with specifications or requirements contained in a document of a specified kind.
- (7) If the regulations make provision under sub-paragraph (5)(b), they must provide that they will cease to have effect at the end of a specified period unless the conditions are met by the end of that period.
- (8) The regulations may specify the years for which the designation has effect.
- (9) If the regulations contain provision under sub-paragraph (8)—
- (a) amendments within sub-paragraph (10) may not be made to the regulations unless (in the case of amendments within paragraph (a), (b) or (c) of that sub-paragraph) the amendments are expressed to come into force after the end of that period, and
  - (b) the regulations may not be revoked unless the revocation is expressed to come into force after the end of that period.
- (10) The amendments mentioned in sub-paragraph (9)(a) are those which have the effect of—
- (a) altering the boundaries of a designated area,
  - (b) where provision made under paragraph (d) of sub-paragraph (1) has the effect that the amount referred to in that paragraph is to be disregarded, providing for a proportion of that amount to be disregarded,
  - (c) where provision made under that paragraph has the effect that a proportion is to be disregarded, reducing that proportion, or
  - (d) reducing the period for which the designation has effect.

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- (11) Regulations under this paragraph must specify each area designated by the regulations by means of a plan or map (whether or not each area is specified by any other means).
- (12) An area may be designated by regulations under this paragraph by reference to such factors as the Secretary of State thinks fit.
- (13) The consent of the Treasury is required to regulations under this paragraph.
- (14) In this paragraph “specified” means specified in the regulations.

#### *Designation of classes of hereditament*

- 40 (1) The Secretary of State may by regulations—
- (a) designate one or more classes of hereditaments in England (a “designated class”);
  - (b) provide for the calculation in accordance with the regulations, for each year for which the designation has effect and in relation to each billing authority whose area includes hereditaments within the designated class, of the amount mentioned in sub-paragraph (2);
  - (c) provide for the calculation of a proportion of that amount in accordance with the regulations;
  - (d) provide for that amount or that proportion to be disregarded for the purposes of calculations under any of the following provisions in its application to the authority for that year—
    - (i) paragraph 6 (payments in respect of the central share);
    - (ii) regulations under paragraph 7 (administrative arrangements for payments in respect of the central share);
    - (iii) regulations under paragraph 9 (payments by billing authorities to major precepting authorities);
    - (iv) regulations under paragraph 10 (administrative arrangements for payments by billing authorities to major precepting authorities);
    - (v) paragraph 13 (calculations following local government finance report);
    - (vi) paragraph 16 (calculations following amending report);
    - (vii) paragraph 23 (calculations of levy payments);
    - (viii) paragraph 26 (calculations of safety net payments);
    - (ix) regulations under paragraph 28 (calculations of payments on account);
    - (x) paragraph 30 (calculations relating to distribution of remaining balance).
- (2) Subject as follows, the amount referred to in sub-paragraph (1)(b) is the total amount which, if the authority acted diligently, would be payable to it for the year under sections 43 and 45 in respect of the hereditaments within the designated class.
- (3) The regulations may provide for that amount, or any proportion calculated under sub-paragraph (1)(c), to be adjusted in accordance with the regulations (and references in this paragraph to that amount or proportion include the amount or proportion as adjusted in accordance with such provision).

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- (4) The regulations may, in particular, provide for adjustments to that amount or that proportion by reference to changes affecting a calculation under regulations under this paragraph for an earlier year but not taken into account in that calculation.
- (5) The regulations may include provision imposing duties or conferring powers on valuation officers (whether as regards determinations, certificates or otherwise) for the purpose of the calculation referred to in sub-paragraph (1)(c).
- (6) The regulations—
  - (a) must specify the date on which the designation takes effect (which must be at the beginning of a year), and
  - (b) may specify the years for which the designation has effect.
- (7) A class may be designated by regulations under this paragraph by reference to such factors as the Secretary of State thinks fit.
- (8) Before making regulations under this paragraph the Secretary of State must consult such persons as the Secretary of State thinks fit.
- (9) The fact that this paragraph was not in force when consultation in relation to proposed regulations under it took place is to be disregarded in determining whether there has been compliance with sub-paragraph (8).
- (10) The consent of the Treasury is required to regulations under this paragraph.

#### *Payments to relevant authorities*

- 41
- (1) Regulations under paragraph 39 or 40 may make provision for a billing authority to make a payment for a year to a relevant authority of an amount equal to the whole or part of the amount or proportion that, in relation to the billing authority and the year, is to be disregarded for the purposes of the calculations mentioned in paragraph 39(1)(d) or 40(1)(d) (as the case may be).
  - (2) Sub-paragraph (3) applies where the regulations include provision for payments to be made in accordance with sub-paragraph (1) to two or more relevant authorities.
  - (3) The regulations may include provision for imposing duties or conferring powers on valuation officers (whether as regards determinations, certificates or otherwise) for the purpose of arriving at the amounts of those payments.
  - (4) The regulations may make provision about the administration of payments to relevant authorities under the regulations.
  - (5) The regulations may, in particular, make provision in relation to payments to relevant authorities of the same kind as the provision that may be made under sub-paragraph (2) of paragraph 10 in relation to payments to major precepting authorities to which that sub-paragraph applies.

#### *Estimates of amounts to be disregarded*

- 42
- (1) The Secretary of State may by regulations make provision for—
    - (a) calculations of a kind mentioned in paragraph 39(1)(d) or 40(1)(d) to be made on the basis of an estimate of an amount or proportion that is to be disregarded under regulations under that paragraph;



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- (b) for the making of a payment by the Secretary of State to a billing authority or vice versa where it is subsequently determined that the amount or proportion to be disregarded is more or less than the amount of the estimate.
- (2) Regulations under this paragraph may make provision about the administration of payments under the regulations, including as to—
- (a) the time and manner in which a payment is to be made, and
  - (b) the consequences of non-payment.

## PART 11

### SUPPLEMENTARY

#### *Calculations and supply of information by relevant authorities*

- 43 (1) The Secretary of State may, for the purposes of any provision of or made under this Schedule or Part 6 (funds) so far as applying to non-domestic rates, direct a relevant authority to make calculations, or to supply information to the Secretary of State, in accordance with the direction.
- (2) The direction may require the calculations to be made, or the information to be supplied, before such time as is specified in the direction.
- (3) The direction may require the calculations or information to be certified in accordance with the direction.
- (4) If a relevant authority does not comply with a direction under this paragraph, the Secretary of State may make the calculations that the Secretary of State thinks would have been made, or make assumptions as to the information that would have been supplied, by the authority if it had complied with the direction.
- (5) If the Secretary of State proceeds under sub-paragraph (4), the Secretary of State must notify the authority—
- (a) of that fact, and
  - (b) of the calculations or assumptions that the Secretary of State has made.
- (6) If any calculation or information certified in accordance with a direction under this paragraph does not match that made or supplied by the authority in question, the Secretary of State may use the certified calculation or information.
- (7) If the Secretary of State proceeds under sub-paragraph (6), the Secretary of State must notify the authority of that fact.
- (8) For the purposes of any provision made by or under Part 5 or 7 of this Schedule that applies to pools of authorities, this paragraph has effect as if references to a relevant authority included a reference to such a pool.
- (9) Where sub-paragraph (5) or (7) applies to a pool of authorities by virtue of sub-paragraph (8), the Secretary of State must notify each relevant authority in the pool of the matters in question.

#### *Regulations about calculations and supply of information*

- 44 The Secretary of State may by regulations—



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- (a) make any provision that could be made by a direction under paragraph 43;
- (b) make provision for the Secretary of State to give a direction that could be given under that paragraph;
- (c) make any provision made by that paragraph in relation to a direction under it—
  - (i) in relation to provision made by regulations under this paragraph, or
  - (ii) in relation to a direction given by the Secretary of State under regulations under this paragraph.

### *Interpretation of Schedule*

45 In this Schedule—

“actual rating income”, in relation to a billing authority, has the meaning given by paragraph 32(4)(b);

“basis of calculation” has the meaning given by paragraph 12(1);

“the central share” has the meaning given by paragraph 4;

“deemed rating income”, in relation to a billing authority, has the meaning given by paragraph 32(4)(a);

“local government finance report” has the meaning given by paragraph 5(1);

“the local share” has the meaning given by paragraph 4;

“levy account” has the meaning given by paragraph 19(1);

“levy payment” has the meaning given by paragraph 22(1);

“main non-domestic rating account” has the meaning given by paragraph 1(1);

a “pool of authorities” means two or more relevant authorities designated as a pool of authorities under paragraph 34;

“relevant authority” means—

(a) a billing authority in England, or

(b) a major precepting authority in England;

“safety net payment” has the meaning given by paragraph 25(1);

“year” means a chargeable financial year.]

## SCHEDULE 8

Section 60.

### NON-DOMESTIC RATING: POOLING

#### PART I

#### NON-DOMESTIC RATING ACCOUNTS

##### *The accounts*

- 1 (1) In accordance with this Schedule the [<sup>F713</sup>Welsh Ministers] shall keep for each chargeable financial year an account (to be called a non-domestic rating account).

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- (2) The [<sup>F714</sup>Welsh Ministers]—
- (a) shall keep each account in such form as the Treasury may direct, and
  - (b) shall at such time as the Treasury may direct send copies of each account to the [<sup>F715</sup>Auditor General for Wales].

<sup>F716</sup>(3) .....

- [<sup>F717</sup>(4) The Auditor General for Wales shall examine, certify and report on any account of which copies are sent to him under sub-paragraph (2) and shall lay copies of the account and of his report before the [<sup>F718</sup>National Assembly for Wales].]

#### Textual Amendments

- F713** Words in Sch. 8 para. 1(1) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\), Sch. 3 para. 3\(2\)](#)
- F714** Words in Sch. 8 para. 1(2) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\), Sch. 3 para. 3\(3\)\(a\)](#)
- F715** Words in Sch. 8 para. 1(2)(b) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\), Sch. 3 para. 3\(3\)\(b\)](#)
- F716** Sch. 8 para. 1(3) omitted (with effect in accordance with s. 5(3) of the amending Act) by virtue of [Local Government Finance Act 2012 \(c. 17\), Sch. 3 para. 3\(4\)](#)
- F717** Sch. 8 para. 1(4) inserted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\), art. 1\(2\), Sch. 1 para. 40\(2\)](#)
- F718** Words in Sch. 8 para. 1(4) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\), Sch. 3 para. 3\(5\)](#)

#### Credits and debits

- 2 (1) For each chargeable financial year the following shall be credited (as items of account) to the account kept for the year—
- (a) sums received by the [<sup>F719</sup>Welsh Ministers] in the year under section 54 above,
  - (b) sums received by [<sup>F720</sup>them] in the year under [<sup>F721</sup>section 59] above, and
  - (c) sums received by [<sup>F722</sup>them] in the year under paragraph 5 below [<sup>F723</sup>or regulations made under sub-paragraph (15) of that paragraph].
- (2) For each chargeable financial year the following shall be debited (as items of account) to the account kept for the year—
- (a) payments made by the [<sup>F724</sup>Welsh Ministers] in the year [<sup>F725</sup>under paragraph 5(10) or (14) below [<sup>F726</sup>, under regulations made for the purpose mentioned in paragraph 4(7) below] or under regulations made under paragraph 5(15) or 6(5) below], and
  - (b) payments made by [<sup>F727</sup>them] in the year under [<sup>F728</sup>paragraph 12 or 15 below] (as the case may be).

#### Textual Amendments

- F719** Words in Sch. 8 para. 2(1)(a) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\), Sch. 3 para. 4\(2\)\(a\)](#)

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- F720** Word in Sch. 8 para. 2(1)(b) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 3 para. 4\(2\)\(b\)](#)
- F721** Words substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 41](#)
- F722** Word in Sch. 8 para. 2(1)(c) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 3 para. 4\(2\)\(b\)](#)
- F723** Words in Sch. 8 para. 2(1)(c) added (6.3.1992) by 1992 c. 14, s. 117(1), [Sch. 13 para. 86\(1\)](#) (with s. 118(1)(2)(4))
- F724** Words in Sch. 8 para. 2(2)(a) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 3 para. 4\(3\)\(a\)](#)
- F725** Words in Sch. 8 para. 2(2)(a) substituted (6.3.1992) by 1992 c. 14, s. 117(1), [Sch. 13 para. 86\(2\)\(a\)](#) (with s. 118(1)(2)(4))
- F726** Words in Sch. 8 para. 2(2)(a) inserted (18.11.2003 for E., 27.11.2003 for W.) by [Local Government Act 2003 \(c. 26\)](#), s. 128(6), [Sch. 7 para. 26\(2\)](#); S.I. 2003/2938, art. 3(a) (with art. 8Sch.); S.I. 2003/3034, art. 2, Sch. 1 Pt. I
- F727** Word in Sch. 8 para. 2(2)(b) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 3 para. 4\(3\)\(b\)](#)
- F728** Words in Sch. 8 para. 2(2)(b) substituted (6.3.1992) by 1992 c. 14, s. 117(1), [Sch. 13 para. 86\(2\)\(b\)](#) (with s. 118(1)(2)(4))

#### Modifications etc. (not altering text)

- C175** Sch. 8 para. 2 modified by S.I. 1990/493, [reg. 8\(2\)](#)  
Sch. 8 para. 2 modified (1.4.1993) by S.I. 1992/2996, [reg. 4\(2\)](#)  
Sch. 8 para. 2 amended (1.4.1993) by S.I. 1993/613, [reg. 5\(2\)](#)
- C176** Sch. 8 para. 2 amended by S.I. 1990/609, [reg. 5\(2\)](#)
- C177** Sch. 8 para. 2(1) modified (16.7.1992) by 1992 c. 46, [s. 5\(1\)](#) (with s. 8(1)); S.I. 1992/1642, [art. 2](#)  
Sch. 8 para. 2(1) modified (24.2.1994 with effect as mentioned in s. 3(1) of the amending Act) by 1994 c. 3, [s. 3](#)

- 3 (1) As soon as is reasonably practicable after the end of each chargeable financial year the [<sup>F729</sup>Welsh Ministers] shall calculate the following—
- (a) the aggregate of the items of account credited to the account kept for the year, and
  - (b) the aggregate of the items of account debited to the account kept for the year.
- (2) If the aggregate mentioned in sub-paragraph (1)(a) above exceeds that mentioned in sub-paragraph (1)(b) above, a sum equal to the excess shall be—
- (a) debited (as an item of account) to the account kept for the year, and
  - (b) credited (as an item of account) to the account kept for the next financial year.
- (3) If the aggregate mentioned in sub-paragraph (1)(b) above exceeds that mentioned in sub-paragraph (1)(a) above, a sum equal to the excess shall be—
- (a) credited (as an item of account) to the account kept for the year, and
  - (b) debited (as an item of account) to the account kept for the next financial year.

#### Textual Amendments

- F729** Words in [Sch. 8 para. 3\(1\)](#) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 3 para. 5](#)

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**Modifications etc. (not altering text)**

**C178** Sch. 8 para. 3 modified (8.4.2014) by [The Local Government Finance Act 2012 \(Transitional Provisions\) Order 2014 \(S.I. 2014/939\)](#), arts. 1, 4

<sup>F730</sup>**PART II**

CONTRIBUTION

**Textual Amendments**

**F730** Sch. 8 Pt. II amended (28.11.1994) by [S.I. 1994/2825](#), **regs. 28, 33(1)**

<sup>F731</sup>*Interpretation*

**Textual Amendments**

**F731** Sch. 8 para. 3A and cross-heading inserted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), **Sch. 3 para. 6**

3A Any reference in this Part of this Schedule to a billing authority is a reference to a billing authority in Wales.]

*Non-domestic rating contributions*

4 (1) The [<sup>F732</sup>Welsh Ministers] may make regulations containing rules for the calculation of an amount for a chargeable financial year in relation to each [<sup>F733</sup>billing authority] (to be called its non-domestic rating contribution for the year).

(2) The rules shall be so framed that the amount calculated under them in relation to an authority is broadly the same as the total which, if the authority acted diligently, would be payable to it in respect of the year under sections 43 and 45 above.

<sup>F734</sup>(3) .....

<sup>F735</sup>(4) .....

(4A) The rules may include provision for such deductions as the maker of the rules thinks fit for the purpose of enabling an authority to retain part, or all, of so much of the total payable to it in respect of the year under sections 43 and 45 above as exceeds an amount determined for the authority by or under the rules.

<sup>F736</sup>(4B) .....

(4C) Sub-paragraph (2) above shall have effect subject to sub-paragraph (4A) above.

<sup>F737</sup>(4D) .....

(5) The [<sup>F738</sup>Welsh Ministers] may incorporate in the rules provision for deductions (of such extent as [<sup>F739</sup>they think] fit) as regards—

(a) the operation of sections 47 and 49 above;

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- (b) costs of collection and recovery;
  - (c) such other matters (if any) as [<sup>F739</sup>they think] fit;
- and [<sup>F740</sup>sub-paragraph (2)] above shall have effect subject to this.

<sup>F741</sup>(5A) . . . . .

(6) Regulations under this paragraph in their application to a particular financial year (including regulations amending or revoking others) shall not be effective unless they come into force before 1 January in the preceding financial year.

[<sup>F742</sup>(7) Sub-paragraph (6) above does not apply to regulations made only for the purpose of amending the rules to increase deductions as regards the operation of section 49 above for the whole or part of the financial year.]

#### Textual Amendments

- F732** Words in Sch. 8 para. 4(1) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), **Sch. 3 para. 7(2)**
- F733** Words in Sch. 8 Pt. II para. 4(1) substituted (6.3.1992) by 1992 c. 14, s. 104, **Sch. 10 Pt. I para. 6(2)**(with s. 118(1)(2)(4))
- F734** Sch. 8 para. 4(3) omitted (with effect in accordance with s. 5(3) of the amending Act) by virtue of [Local Government Finance Act 2012 \(c. 17\)](#), **Sch. 3 para. 7(3)**
- F735** Sch. 8 para. 4(4) repealed (6.3.1992) by 1992 c. 14, ss. 104, 117(2), **Sch. 10 Pt. I para. 6(4)**, **Sch.14** (with s. 118(1)(2)(4))
- F736** Sch. 8 para. 4(4B) omitted (with effect in accordance with s. 5(3) of the amending Act) by virtue of [Local Government Finance Act 2012 \(c. 17\)](#), **Sch. 3 para. 7(3)**
- F737** Sch. 8 para. 4(4D) omitted (with effect in accordance with s. 5(3) of the amending Act) by virtue of [Local Government Finance Act 2012 \(c. 17\)](#), **Sch. 3 para. 7(3)**
- F738** Words in Sch. 8 para. 4(5) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), **Sch. 3 para. 7(4)(a)**
- F739** Words in Sch. 8 para. 4(5) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), **Sch. 3 para. 7(4)(b)**
- F740** Words in Sch. 8 para. 4(5) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), **Sch. 3 para. 7(4)(c)**
- F741** Sch. 8 para. 4(5A) omitted (with effect in accordance with s. 5(3) of the amending Act) by virtue of [Local Government Finance Act 2012 \(c. 17\)](#), **Sch. 3 para. 7(5)**
- F742** Sch. 8 para. 4(7) inserted (18.11.2003 for E., 27.11.2003 for W.) by [Local Government Act 2003 \(c. 26\)](#), **ss. 71(2)**, 128(6); S.I. 2003/2938, art. 3(a) (with art. 8Sch.); S.I. 2003/3034, art. 2, Sch. 1 Pt. I

#### Modifications etc. (not altering text)

- C179** Sch. 8 para. 4(6) excluded (19.7.2007 with effect in accordance with s. 3(3) of the amending Act) by [Rating \(Empty Properties\) Act 2007 \(c. 9\)](#), s. 3(2), **Sch. 1 para. 6**
- C180** Sch. 8 para. 4(6) excluded (3.12.2011) by [Localism Act 2011 \(c. 20\)](#), **ss. 69(8)**, 240(3)(d) (with s. 69(8)); S.I. 2011/2896, art. 2(f)

- 5 (1) This paragraph applies where regulations under paragraph 4 above are in force for a chargeable financial year [<sup>F743</sup>and has effect subject to any provision made by virtue of paragraph 6(2A) below].
- (2) By such time before the year begins as the [<sup>F744</sup>Welsh Ministers] may direct, a [<sup>F745</sup>billing authority] shall calculate the amount of its non-domestic rating contribution for the year and shall notify the amount to the [<sup>F744</sup>Welsh Ministers].

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- (3) If the authority fails to comply with sub-paragraph (2) above or if the [F746Welsh Ministers believe] the amount notified is not likely to have been calculated in accordance with the regulations [F747they may] make [F748their] own calculation of the amount; and where [F749they make] such a calculation [F750they shall] inform the authority why [F751they have] done so and shall inform it of the amount calculated.
- (4) The authority shall be liable to pay to the [F752Welsh Ministers] an amount (the provisional amount) equal to—
- (a) that calculated and notified under sub-paragraph (2) above, or
  - (b) if sub-paragraph (3) above applies, that calculated by the [F752Welsh Ministers] under it.
- (5) The authority shall pay the provisional amount during the course of the year, in such instalments and at such times as the [F753Welsh Ministers] may direct.
- (6) After the year ends the authority shall—
- (a) calculate the amount of its non-domestic rating contribution for the year,
  - [F754(b) notify the amount so calculated to the [F755Welsh Ministers]]
  - [F756(ba) F757 ... notify to the [F758Welsh Ministers], the amount of any deduction that in accordance with provision under paragraph 4(4A) above is made in calculating the amount mentioned in paragraph (a) above,] and
  - [F754(c) arrange for the calculation[F759, and the amount or amounts notifiable under paragraphs (b) and (ba) above,][F760to be certified [F761under arrangements made by the Auditor General for Wales]].]
- [F762(6A) The F763 ... [F764 Auditor General for Wales F765 ... ] shall send a copy of the certification of the calculation and the amount [F766or amounts] to the [F767Welsh Ministers].]
- (7) If the authority fails to comply with sub-paragraph (6) above by such time as the [F768Welsh Ministers direct], [F769they] may suspend payments which would otherwise fall to be made to the authority under the relevant provisions (within the meaning given by paragraph 6(7) below); but if the authority then complies with the sub-paragraph [F769they] shall resume payments falling to be made to the authority under the relevant provisions and make payments to it equal to those suspended.
- (8) If, at any time after the year ends, the [F770Welsh Ministers receive] notification from an authority under [F771sub-paragraph (6)(b) above] above [F772they] shall—
- (a) calculate the amount of the difference (if any) between the amount notified and the provisional amount, and
  - (b) if there is a difference, inform the authority of the amount of the difference.
- (9) If the amount notified under [F771sub-paragraph (6)(b) above] above exceeds the provisional amount the authority shall pay an amount equal to the difference to the [F773Welsh Ministers] at such time as [F774they] may direct.
- <sup>F775</sup>[(10) If the amount notified under sub-paragraph (6)(b) above is less than the provisional amount, the [F776Welsh Ministers] shall—
- (a) if [F777they believe] that the amount so notified is not likely to have been calculated in accordance with the regulations under paragraph 4 above, inform the authority of [F778their] reasons for that belief;

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- (b) if [<sup>F779</sup>they are] not of that belief, pay to the authority, at such time as [<sup>F780</sup>they decide]<sup>F781</sup> ... , an amount equal to the difference between the amount so notified and the provisional amount.
- (11) Sub-paragraph (12) below applies where—
- (a) at any time after the year ends the [<sup>F782</sup>Welsh Ministers have] received both a notification from an authority under sub-paragraph (6)(b) above and a copy of a certification sent to [<sup>F783</sup>them] in relation to the authority under sub-paragraph (6A) above, and
- (b) the amount which is certified by the certification to be the authority's non-domestic rating contribution for the year (the certified amount) is different from the amount notified to the [<sup>F784</sup>Welsh Ministers] under sub-paragraph (6)(b) above.
- (12) Where this sub-paragraph applies the [<sup>F785</sup>Welsh Ministers] shall—
- (a) calculate the amount of the difference (if any) between the certified amount and the provisional amount, and
- (b) if there is a difference, inform the authority of the amount of the difference.
- (13) If at the time the [<sup>F786</sup>Welsh Ministers make] the calculation required by sub-paragraph (12) above no payment has been made under sub-paragraph (9) or (10) above in relation to the amount notified under sub-paragraph (6)(b) above—
- (a) sub-paragraphs (9) and (10) above shall not apply in relation to that amount, and
- (b) sub-paragraph (14) below shall apply.
- (14) Where this sub-paragraph applies—
- (a) if the certified amount exceeds the provisional amount the authority shall pay an amount equal to the difference to the [<sup>F787</sup>Welsh Ministers] at such time as [<sup>F788</sup>they] may direct, and
- (b) if the certified amount is less than the provisional amount the [<sup>F789</sup>Welsh Ministers] shall pay an amount equal to the difference to the authority, and the amount shall be paid at such time as [<sup>F790</sup>they decide]<sup>F791</sup> ... .
- (15) Regulations under this sub-paragraph may make provision for financial adjustments to be made where at the time the [<sup>F792</sup>Welsh Ministers make] the calculation required by sub-paragraph (12) above a payment has already been made under sub-paragraph (9) or (10) above in relation to the amount notified under sub-paragraph (6)(b) above; and the regulations may include provision—
- (a) for the making of payments by the [<sup>F793</sup>Welsh Ministers] or the authority, and
- (b) as to the time at which any such payment must be made.]

#### Textual Amendments

**F743** Words added by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 42\(2\)](#)

**F744** Words in Sch. 8 para. 5(2) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 3 para. 8\(2\)](#)

**F745** Words in Sch. 8 Pt. II para. 5(2) substituted (6.3.1992) by 1992 c. 14, s. 104, [Sch. 10 Pt. I para. 6\(6\)](#) (with s. 118(1)(2)(4))



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- F746** Words in Sch. 8 para. 5(3) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), **Sch. 3 para. 8(3)(a)**
- F747** Words in Sch. 8 para. 5(3) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), **Sch. 3 para. 8(3)(b)**
- F748** Word in Sch. 8 para. 5(3) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), **Sch. 3 para. 8(3)(c)**
- F749** Words in Sch. 8 para. 5(3) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), **Sch. 3 para. 8(3)(d)**
- F750** Words in Sch. 8 para. 5(3) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), **Sch. 3 para. 8(3)(e)**
- F751** Words in Sch. 8 para. 5(3) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), **Sch. 3 para. 8(3)(f)**
- F752** Words in Sch. 8 para. 5(4) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), **Sch. 3 para. 8(4)**
- F753** Words in Sch. 8 para. 5(5) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), **Sch. 3 para. 8(5)**
- F754** Sch. 8 Pt. II para. 5(6)(b)(c) substituted (6.3.1992) by 1992 c. 14, s. 104, **Sch. 10 Pt. I para. 6(7)** (with s. 118(1)(2)(4))
- F755** Words in Sch. 8 para. 5(6)(b) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), **Sch. 3 para. 8(6)(a)**
- F756** Sch. 8 para. 5(6)(ba) inserted (18.11.2003 for E., 27.11.2003 for W.) by [Local Government Act 2003 \(c. 26\)](#), **ss. 70(2)(a)**, 128(6); S.I. 2003/2938, art. 3(a) (with art. 8Sch.); S.I. 2003/3034, art. 2, Sch. 1 Pt. I (with Sch. 2 para. 6)
- F757** Words in Sch. 8 para. 5(6)(ba) omitted (with effect in accordance with s. 5(3) of the amending Act) by virtue of [Local Government Finance Act 2012 \(c. 17\)](#), **Sch. 3 para. 8(6)(b)**
- F758** Words in Sch. 8 para. 5(6)(ba) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 40(3)**
- F759** Words in Sch. 8 para. 5(6)(c) substituted (18.11.2003 for E., 27.11.2003 for W.) by [Local Government Act 2003 \(c. 26\)](#), **ss. 70(2)(b)**, 128(6); S.I. 2003/2938, art. 3(a) (with art. 8Sch.); S.I. 2003/3034, art. 2, Sch. 1 Pt. I (with Sch. 2 para. 6)
- F760** Words in Sch. 8 para. 5(6)(c) substituted (1.4.2005) by [Public Audit \(Wales\) Act 2004 \(c. 23\)](#), s. 73, **Sch. 2 para. 8(a)**; S.I. 2005/558, art. 2, Sch. 1
- F761** Words in Sch. 8 para. 5(6)(c) substituted for Sch. 8 para. 5(6)(c)(i)(ii) (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), **Sch. 3 para. 8(6)(c)**
- F762** Sch. 8 Pt. II para. 5(6A) inserted (6.3.1992) by 1992 c. 14, s. 104, **Sch. 10 Pt. I para. 6(8)** (with s. 118(1)(2)(4))
- F763** Words in Sch. 8 para. 5(6A) omitted (with effect in accordance with s. 5(3) of the amending Act) by virtue of [Local Government Finance Act 2012 \(c. 17\)](#), **Sch. 3 para. 8(7)(a)**
- F764** Words in Sch. 8 para. 5(6A) inserted (1.4.2005) by [Public Audit \(Wales\) Act 2004 \(c. 23\)](#), s. 73, **Sch. 2 para. 8(b)**; S.I. 2005/558, art. 2, Sch. 1
- F765** Words in Sch. 8 para. 5(6A) omitted (with effect in accordance with s. 5(3) of the amending Act) by virtue of [Local Government Finance Act 2012 \(c. 17\)](#), **Sch. 3 para. 8(7)(b)**
- F766** Words in Sch. 8 para. 5(6A) inserted (18.11.2003 for E., 27.11.2003 for W.) by [Local Government Act 2003 \(c. 26\)](#), **ss. 70(3)**, 128(6); S.I. 2003/2938, art. 3(a) (with art. 8Sch.); S.I. 2003/3034, art. 2, Sch. 1 Pt. I (with Sch. 2 para. 6)
- F767** Words in Sch. 8 para. 5(6A) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), **Sch. 3 para. 8(7)(c)**
- F768** Words in Sch. 8 para. 5(7) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), **Sch. 3 para. 8(8)(a)**
- F769** Word in Sch. 8 para. 5(7) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), **Sch. 3 para. 8(8)(b)**

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- F770** Words in Sch. 8 para. 5(8) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 3 para. 8\(9\)\(a\)](#)
- F771** Words in Sch. 8 Pt. II para. 5(8)(9) substituted (6.3.1992) by 1992 c. 14, s. 104, [Sch. 10 Pt. I para. 6\(9\)](#) (with s. 118(1)(2)(4))
- F772** Word in Sch. 8 para. 5(8) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 3 para. 8\(9\)\(b\)](#)
- F773** Words in Sch. 8 para. 5(9) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 3 para. 8\(10\)\(a\)](#)
- F774** Word in Sch. 8 para. 5(9) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 3 para. 8\(10\)\(b\)](#)
- F775** Sch. 8 Pt. II para. 5(10)–(15) substituted (6.3.1992) for para. 5(10) by 1992 c. 14, s. 104, [Sch. 10 Pt. I para. 6\(10\)](#) (with s. 118(1)(2)(4))
- F776** Words in Sch. 8 para. 5(10) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 3 para. 8\(11\)\(a\)](#)
- F777** Words in Sch. 8 para. 5(10)(a) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 3 para. 8\(11\)\(b\)\(i\)](#)
- F778** Word in Sch. 8 para. 5(10)(a) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 3 para. 8\(11\)\(b\)\(ii\)](#)
- F779** Words in Sch. 8 para. 5(10)(b) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 3 para. 8\(11\)\(c\)\(i\)](#)
- F780** Words in Sch. 8 para. 5(10)(b) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 3 para. 8\(11\)\(c\)\(ii\)](#)
- F781** Words in Sch. 8 para. 5(10)(b) omitted (with effect in accordance with s. 5(3) of the amending Act) by virtue of [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 3 para. 8\(11\)\(c\)\(iii\)](#)
- F782** Words in Sch. 8 para. 5(11)(a) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 3 para. 8\(12\)\(a\)\(i\)](#)
- F783** Word in Sch. 8 para. 5(11)(a) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 3 para. 8\(12\)\(a\)\(ii\)](#)
- F784** Words in Sch. 8 para. 5(11)(b) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 3 para. 8\(12\)\(b\)](#)
- F785** Words in Sch. 8 para. 5(12) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 3 para. 8\(13\)](#)
- F786** Words in Sch. 8 para. 5(13) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 3 para. 8\(14\)](#)
- F787** Words in Sch. 8 para. 5(14)(a) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 3 para. 8\(15\)\(a\)\(i\)](#)
- F788** Word in Sch. 8 para. 5(14)(a) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 3 para. 8\(15\)\(a\)\(ii\)](#)
- F789** Words in Sch. 8 para. 5(14)(b) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 3 para. 8\(15\)\(b\)\(i\)](#)
- F790** Words in Sch. 8 para. 5(14)(b) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 3 para. 8\(15\)\(b\)\(ii\)](#)
- F791** Words in Sch. 8 para. 5(14)(b) omitted (with effect in accordance with s. 5(3) of the amending Act) by virtue of [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 3 para. 8\(15\)\(b\)\(iii\)](#)
- F792** Words in Sch. 8 para. 5(15) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 3 para. 8\(16\)\(a\)](#)
- F793** Words in Sch. 8 para. 5(15)(a) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 3 para. 8\(16\)\(b\)](#)

**Modifications etc. (not altering text)**

- C181** Sch. 8 para. 5(4)(5)(7)(9)(10) modified by [S.I. 1990/493](#), [reg. 8\(1\)](#) and by [S.I. 1990/609](#), [reg. 5\(1\)](#)  
Sch. 8 para. 5(4)(5)(7)(9)(10)(b)(14) modified (1.4.1993) by [S.I. 1992/2996](#), [reg. 4\(1\)](#)

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Sch. 8 para. 5(4)(5)(7)(9)(10)(b)(14) restricted (1.4.1993) by [S.I. 1993/613, reg. 5\(1\)](#)

- 6 (1) Any calculation under paragraph 5 above of the amount of an authority's non-domestic rating contribution for a year shall be made in accordance with the regulations under paragraph 4 above.
- <sup>F794</sup>(2) Such a calculation shall be made on the basis of the information before the person making the calculation at the time he makes it; but the [<sup>F795</sup>Welsh Ministers] may make regulations—
- (a) requiring a calculation under paragraph 5(2) or (3) above to be made on the basis of that information read subject to prescribed assumptions;
  - (b) enabling a calculation under paragraph 5(6) above to be made without taking into account any information as regards which the following conditions are satisfied—
    - (i) it is not reasonably practicable for the person making the calculation to take it into account; and
    - (ii) it was received by the authority after a prescribed date (which may be before or after the end of the year in question).]
- <sup>F796</sup>(2A) Regulations under paragraph 4 above may incorporate in the rules provision for adjustments to be made in the calculation of the amount of an authority's non-domestic rating contribution under paragraph 5(2) or 5(6) above, being adjustments to take account of relevant changes affecting the amount of the authority's non-domestic rating contribution for an earlier year.
- (2B) For the purposes of sub-paragraph (2A) above, a change is a relevant change if it results from a decision, determination or other matter which (whether by reason of the time at which it was taken, made or occurred or otherwise) was not taken into account by the authority in the calculation under paragraph 5(6) above of the amount of its non-domestic rating contribution for the earlier year in question.]
- (3) The power to give a direction under paragraph 5 above—
- (a) includes power to revoke or amend a direction given under the power;
  - (b) may be exercised differently for different authorities.
- <sup>F797</sup>(4) .....
- (5) The [<sup>F798</sup>Welsh Ministers] may make regulations providing that, once the provisional amount has been arrived at under paragraph 5 above as regards an authority for a financial year and if prescribed conditions are fulfilled, the provisional amount is to be treated for the purposes of that paragraph as being an amount smaller than it would otherwise be.
- (6) Regulations under sub-paragraph (5) above may include—
- (a) provision as to the re-calculation of the provisional amount, including provision for the procedure to be adopted for re-calculation if the prescribed conditions are fulfilled;
  - (b) provision as to financial adjustments to be made as a result of any re-calculation, including provision for the making of reduced payments under paragraph 5 above or of repayments.
- <sup>F799</sup>(6A) Regulations made for the purpose mentioned in paragraph 4(7) above may include provision—

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- (a) for or in connection with the recalculation of the provisional amount for the financial year concerned, including provision for the procedure to be adopted for recalculation, and
  - (b) as to financial adjustments to be made, including provision for the making of reduced payments under paragraph 5 above or of repayments.]
- (7) For the purposes of paragraph 5(7) above the relevant provisions are—
- (a) paragraph 5(10) above,
  - [<sup>F800</sup>(aa) regulations made for the purpose mentioned in paragraph 4(7) above,]
  - (b) regulations made under sub-paragraph (5) above, and
  - (c) [<sup>F801</sup>paragraphs 12 and 15 below].

#### Textual Amendments

- F794** Sch. 8 para. 6(2) substituted (6.3.1992) by 1992 c. 14, s. 104, **Sch. 10 Pt. I para. 6(11)** (with s. 118(1)(2)(4))
- F795** Words in Sch. 8 para. 6(2) substituted (with effect in accordance with s. 5(3) of the amending Act) by Local Government Finance Act 2012 (c. 17), **Sch. 3 para. 9(2)**
- F796** Sch. 8 para. 6(2A)(2B) inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 42(3)**
- F797** Sch. 8 para. 6(4) omitted (with effect in accordance with s. 5(3) of the amending Act) by virtue of Local Government Finance Act 2012 (c. 17), **Sch. 3 para. 9(3)**
- F798** Words in Sch. 8 para. 6(5) substituted (with effect in accordance with s. 5(3) of the amending Act) by Local Government Finance Act 2012 (c. 17), **Sch. 3 para. 9(4)**
- F799** Sch. 8 para. 6(6A) inserted (18.11.2003 for E., 27.11.2003 for W.) by Local Government Act 2003 (c. 26), **ss. 71(3)**, 128(6); S.I. 2003/2938, art. 3(a) (with art. 8Sch.); S.I. 2003/3034, art. 2, Sch. 1 Pt. I
- F800** Sch. 8 para. 6(7)(aa) inserted (18.11.2003 for E., 27.11.2003 for W.) by Local Government Act 2003 (c. 26), **ss. 71(4)**, 128(6); S.I. 2003/2938, art. 3(a) (with art. 8Sch.); S.I. 2003/3034, art. 2, Sch. 1 Pt. I
- F801** Words in Sch. 8 para. 6(7)(c) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 86(3)** (with s. 118(1)(2)(4))

#### Modifications etc. (not altering text)

- C182** Sch. 8 Pt. II para. 6(2) amended (28.11.1994) by S.I. 1994/2825, **reg. 33(3)**
- C183** Sch. 8 para. 6(6) modified (23.6.1992) by 1992 c. 46, **s. 5(2)** (with s. 8(1)); S.I. 1992/1486, **art.2**

#### Recovery

- 7 Where an amount has become payable under any provision of or made under this Part of this Schedule, and it has not been paid, it shall be recoverable in a court of competent jurisdiction.

### [<sup>F802</sup>PART III

#### DISTRIBUTION

#### Textual Amendments

- F802** Sch. 8 Pt. III (paras. 8-15) substituted (6.3.1992) for paras. 8-16 by 1992 c. 14, s. 104, **Sch. 10 Pt. I para.7** (with s. 118(1)(2)(4))

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#### Modifications etc. (not altering text)

**C184** Sch. 8 Pt. III amended (1.11.1996) by 1996 c. 56, **ss. 256(6), 257, 583(2)** (with s. 1(4), Sch. 39)

#### <sup>F803</sup> Interpretation

#### Textual Amendments

**F803** Sch. 8 Pt. III (paras. 8-15) substituted (6.3.1992) for paras. 8-16 by 1992 c. 14, s. 104, **Sch. 10 Pt. I para.7** (with s. 118(1)(2)(4))

- <sup>F804</sup>8 (1) For the purposes of this Part of this Schedule a receiving authority is<sup>F805</sup>—
- (a) any billing authority in Wales, or
  - (b) any major precepting authority in Wales.]
- (2) Any reference in this Part of this Schedule to a local government finance report is a reference to a report made under section <sup>F806</sup>... [<sup>F807</sup>84G] above.
- [ In this Part of this Schedule “the Assembly” means the National Assembly for Wales.
- <sup>F808</sup>(3)
- <sup>F809</sup>(4) . . . . . ]

#### Textual Amendments

- F804** Sch. 8 Pt. III (paras. 8-15) substituted (6.3.1992) for paras. 8-16 by 1992 c. 14, s. 104, **Sch. 10 Pt. I para.7** (with s. 118(1)(2)(4))
- F805** Sch. 8 para. 8(1)(a)(b) substituted (with effect in accordance with s. 5(3) of the amending Act) by **Local Government Finance Act 2012 (c. 17), Sch. 3 para. 10(2)**
- F806** Words in Sch. 8 para. 8(2) omitted (with effect in accordance with s. 5(3) of the amending Act) by virtue of **Local Government Finance Act 2012 (c. 17), Sch. 3 para. 10(3)**
- F807** Words in Sch. 8 para. 8(2) inserted (27.11.2003 for the purpose of and in relation to financial years beginning on or after 1.4.2004) by **Local Government Act 2003 (c. 26), s. 128(4)(e), Sch. 2 para. 2(2)** (with s. 40(2)); S.I. 2003/3034, art. 2, Sch. 1 Pt. I
- F808** Sch. 8 para. 8(3)(4) inserted (25.5.2007) by **The Government of Wales Act 2006 (Consequential Modifications and Transitional Provisions) Order 2007 (S.I. 2007/1388), art. 1(2), Sch. 1 para. 40(4)**
- F809** Sch. 8 para. 8(4) omitted (with effect in accordance with s. 5(3) of the amending Act) by virtue of **Local Government Finance Act 2012 (c. 17), Sch. 3 para. 10(4)**

#### Modifications etc. (not altering text)

**C185** Sch. 8 para. 8 modified (*temp.*) (12.1.2000) by S.I. 1999/3435, **art. 2**

#### <sup>F810</sup> Distributable amount

#### Textual Amendments

**F810** Sch. 8 Pt. III (paras. 8-15) substituted (6.3.1992) for paras. 8-16 by 1992 c. 14, s. 104, **Sch. 10 Pt. I para.7** (with s. 118(1)(2)(4))

- <sup>F811</sup>9 (1) Before a financial year begins the [<sup>F812</sup>Welsh Ministers] shall estimate—



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- (a) the aggregate of the items of account which will be credited to the account kept for the year; and
  - (b) the aggregate of the items of account which will be debited to the account kept for the year under paragraphs 2(2)(a) and 3(3)(b) above.
- (2) In making any estimate under sub-paragraph (1) above the [<sup>F813</sup>Welsh Ministers] may make such assumptions as [<sup>F814</sup>they see] fit.
- (3) If the aggregate estimated under sub-paragraph (1)(a) above exceeds the aggregate estimated under sub-paragraph (1)(b) above the [<sup>F815</sup>Welsh Ministers] shall calculate the amount equal to the difference.
- (4) In the local government finance report for the year the [<sup>F816</sup>Welsh Ministers] shall specify the amount arrived at under this paragraph (the distributable amount for the year)[<sup>F817</sup>, subject to paragraph 9A below.]

#### Textual Amendments

- F811** Sch. 8 Pt. III (paras. 8-15) substituted (6.3.1992) for paras. 8-16 by 1992 c. 14, s. 104, **Sch. 10 Pt. I para.7** (with s. 118(1)(2)(4))
- F812** Words in Sch. 8 para. 9(1) substituted (with effect in accordance with s. 5(3) of the amending Act) by **Local Government Finance Act 2012 (c. 17), Sch. 3 para. 11(2)**
- F813** Words in Sch. 8 para. 9(2) substituted (with effect in accordance with s. 5(3) of the amending Act) by **Local Government Finance Act 2012 (c. 17), Sch. 3 para. 11(3)(a)**
- F814** Words in Sch. 8 para. 9(2) substituted (with effect in accordance with s. 5(3) of the amending Act) by **Local Government Finance Act 2012 (c. 17), Sch. 3 para. 11(3)(b)**
- F815** Words in Sch. 8 para. 9(3) substituted (with effect in accordance with s. 5(3) of the amending Act) by **Local Government Finance Act 2012 (c. 17), Sch. 3 para. 11(4)**
- F816** Words in Sch. 8 para. 9(4) substituted (with effect in accordance with s. 5(3) of the amending Act) by **Local Government Finance Act 2012 (c. 17), Sch. 3 para. 11(4)**
- F817** Words in Sch. 8 para. 9(4) inserted (27.11.2003 for the purpose of and in relation to financial years beginning on or after 1.4.2004) by **Local Government Act 2003 (c. 26), s. 128(4)(e), Sch. 2 para. 2(3)** (with s. 40(2)); S.I. 2003/3034, art. 2, Sch. 1 Pt. I

#### Modifications etc. (not altering text)

- C186** Sch. 8 para. 9 modified (16.7.1992) by 1992 c. 46, s.4 (with s. 8(1)); S.I. 1992/1642, **art.2** and (6.7.1993) by 1993 c. 17, **ss.2, 5(1)**; S.I. 1993/1512, **art.2**
- Sch. 8 para. 9 modified (24.2.1994 with effect as mentioned in s. 3(1) of the amending Act) by 1994 c. 3, s. 3

*[<sup>F818</sup>Years where two local government finance reports prepared for Wales*

#### Textual Amendments

- F818** Sch. 8 para. 9A and cross-heading inserted (27.11.2003 for the purpose of and in relation to financial years beginning on or after 1.4.2004) by **Local Government Act 2003 (c. 26), s. 128(4)(e), Sch. 2 para. 2(4)** (with s. 40(2)); S.I. 2003/3034, art. 2, Sch. 1 Pt. I

- 9A (1) Where the [<sup>F819</sup>Welsh Ministers make] two local government finance reports for a particular financial year—

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- (a) paragraph 9(4) above does not apply <sup>F820</sup>... as respects that year, and
  - (b) the [<sup>F821</sup>Welsh Ministers] shall decide whether—
    - (i) distribution among all receiving authorities of the amount arrived at under paragraph 9 above for the year is to be dealt with in just one of those reports (the chosen report), or
    - (ii) each of those reports is to deal with the distribution of so much of that amount as is for the receiving authorities to which that report relates.
- (2) If the [<sup>F822</sup>Welsh Ministers decide] as mentioned in sub-paragraph (1)(b)(i) above—
- (a) the [<sup>F823</sup>Welsh Ministers] shall specify that amount (the distributable amount for the year) in the chosen report, and
  - (b) the chosen report is the local government finance report for that year to which the requirement under paragraph 10(1) below applies.
- (3) If the [<sup>F824</sup>Welsh Ministers decide] as mentioned in sub-paragraph (1)(b)(ii) above—
- (a) paragraphs 10 and 11 below do not apply <sup>F825</sup>... as respects the year (but see paragraphs 11A to 11C below),
  - (b) the power under paragraph 13 below may (in particular) be exercised by making a single amending report relating to both of the local government finance reports for the year, and
  - (c) paragraph 14 below does not apply in relation to any report amending either of those reports (but see paragraph 14A below).]

#### Textual Amendments

- F819** Words in Sch. 8 para. 9A(1) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), [Sch. 1 para. 40\(5\)\(a\)\(i\)](#)
- F820** Words in Sch. 8 para. 9A(1)(a) omitted (with effect in accordance with s. 5(3) of the amending Act) by virtue of [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 3 para. 12](#)
- F821** Words in Sch. 8 para. 9A(1)(b) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), [Sch. 1 para. 40\(5\)\(a\)\(ii\)](#)
- F822** Words in Sch. 8 para. 9A(2) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), [Sch. 1 para. 40\(5\)\(b\)\(i\)](#)
- F823** Words in Sch. 8 para. 9A(2)(a) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), [Sch. 1 para. 40\(5\)\(b\)\(ii\)](#)
- F824** Words in Sch. 8 para. 9A(3) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), [Sch. 1 para. 40\(5\)\(c\)](#)
- F825** Words in Sch. 8 para. 9A(3)(a) omitted (with effect in accordance with s. 5(3) of the amending Act) by virtue of [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 3 para. 12](#)



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<sup>F826</sup>*Distribution: local government finance reports*

**Textual Amendments**

**F826** Sch. 8 Pt. III (paras. 8-15) substituted (6.3.1992) for paras. 8-16 by 1992 c. 14, s. 104, **Sch. 10 Pt. I para. 7** (with s. 118(1)(2)(4))

**Modifications etc. (not altering text)**

**C187** Sch. 8 Pt. III (paras. 8-15) amended (1.11.1996) by 1996 c. 56, **ss. 256(6), 257, 583(2)**

<sup>F827</sup>10 (1) A local government finance report for a financial year shall specify the basis (the basis of distribution) on which the [<sup>F828</sup>Welsh Ministers propose] to distribute among receiving authorities the distributable amount for the year.

(2) Before making the report the [<sup>F829</sup>Welsh Ministers] shall notify to such representatives of local government as appear to [<sup>F830</sup>them] to be appropriate the general nature of the basis of distribution.

**Textual Amendments**

**F827** Sch. 8 Pt. III (paras. 8-15) substituted (6.3.1992) for paras. 8-16 by 1992 c. 14, s. 104, **Sch. 10 Pt. I para. 7** (with s. 118(1)(2)(4))

**F828** Words in Sch. 8 para. 10(1) substituted (with effect in accordance with s. 5(3) of the amending Act) by **Local Government Finance Act 2012 (c. 17), Sch. 3 para. 13(2)**

**F829** Words in Sch. 8 para. 10(2) substituted (with effect in accordance with s. 5(3) of the amending Act) by **Local Government Finance Act 2012 (c. 17), Sch. 3 para. 13(3)(a)**

**F830** Word in Sch. 8 para. 10(2) substituted (with effect in accordance with s. 5(3) of the amending Act) by **Local Government Finance Act 2012 (c. 17), Sch. 3 para. 13(3)(b)**

**Modifications etc. (not altering text)**

**C188** Sch. 8 para. 10 modified (*temp.*) (12.1.2000) by **S.I. 1999/3435, art. 2**

<sup>F831</sup>11 (1) This paragraph applies where—

(a) in relation to a financial year, the distributable amount for the year has been calculated and specified in a report in accordance with [<sup>F832</sup>paragraphs 9 and 9A(2)] above; and

(b) the report has been laid before the [<sup>F833</sup>Assembly].

(2) If the report is approved by resolution of the [<sup>F834</sup>Assembly], the distributable amount for the year shall be distributed among and paid to receiving authorities in accordance with this paragraph and paragraph 12 below.

(3) As soon as is reasonably practicable after the report has been so approved, the [<sup>F835</sup>Welsh Ministers] shall calculate what sum falls to be paid to each receiving authority as its share of the distributable amount for the year in accordance with the basis of distribution specified in the report as so approved.

(4) Subject to sub-paragraph (5) below, after making a calculation under sub-paragraph (3) above, the [<sup>F836</sup>Welsh Ministers] may, at any time before the end of the financial year following the financial year to which the report relates, make one further calculation of what sum falls to be paid to each receiving authority as its share

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of the distributable amount for the year in accordance with the basis of distribution so specified.

- (5) The power to make a calculation under sub-paragraph (4) above shall not be exercisable after the approval by resolution of the [<sup>F837</sup>Assembly] of any amending report made under paragraph 13 below in relation to the local government finance report.
- (6) If the [<sup>F838</sup>Welsh Ministers decide] that [<sup>F839</sup>they] will leave out of account information received by [<sup>F840</sup>them] after a particular date in making a calculation under sub-paragraph (3) or (4) above, the calculation shall be made accordingly, and [<sup>F839</sup>they] may decide different dates for different kinds of information.
- (7) Sub-paragraph (6) above applies only if the [<sup>F841</sup>Welsh Ministers inform] each receiving authority in writing of [<sup>F842</sup>their] decision and of the date (or the dates and kinds of information) concerned; but [<sup>F843</sup>they] may do this at any time before the calculation is made under this paragraph (whether before or after the distributable amount for the year is calculated under paragraph 9 above).
- (8) As soon as is reasonably practicable after making a calculation under sub-paragraph (3) or (4) above, the [<sup>F844</sup>Welsh Ministers] shall inform each receiving authority of the sum [<sup>F845</sup>they calculate] falls to be paid to it as its share of the distributable amount for the year.

#### Textual Amendments

- F831** Sch. 8 Pt. III (paras. 8-15) substituted (6.3.1992) for paras. 8-16 by 1992 c. 14, s. 104, **Sch. 10 Pt. I para.7** (with s. 118(1)(2)(4))
- F832** Words in Sch. 8 para. 11(1)(a) substituted (27.11.2003 for the purpose of and in relation to financial years beginning on or after 1.4.2004) by **Local Government Act 2003 (c. 26)**, s. 128(4)(e), **Sch. 2 para. 2(5)** (with s. 40(2)); S.I. 2003/3034, art. 2, Sch. 1 Pt. I
- F833** Word in Sch. 8 para. 11(1)(b) substituted (with effect in accordance with s. 5(3) of the amending Act) by **Local Government Finance Act 2012 (c. 17)**, **Sch. 3 para. 14(2)**
- F834** Word in Sch. 8 para. 11(2) substituted (with effect in accordance with s. 5(3) of the amending Act) by **Local Government Finance Act 2012 (c. 17)**, **Sch. 3 para. 14(3)**
- F835** Words in Sch. 8 para. 11(3) substituted (with effect in accordance with s. 5(3) of the amending Act) by **Local Government Finance Act 2012 (c. 17)**, **Sch. 3 para. 14(4)**
- F836** Words in Sch. 8 para. 11(4) substituted (with effect in accordance with s. 5(3) of the amending Act) by **Local Government Finance Act 2012 (c. 17)**, **Sch. 3 para. 14(4)**
- F837** Word in Sch. 8 para. 11(5) substituted (with effect in accordance with s. 5(3) of the amending Act) by **Local Government Finance Act 2012 (c. 17)**, **Sch. 3 para. 14(5)**
- F838** Words in Sch. 8 para. 11(6) substituted (with effect in accordance with s. 5(3) of the amending Act) by **Local Government Finance Act 2012 (c. 17)**, **Sch. 3 para. 14(6)(a)**
- F839** Word in Sch. 8 para. 11(6) substituted (with effect in accordance with s. 5(3) of the amending Act) by **Local Government Finance Act 2012 (c. 17)**, **Sch. 3 para. 14(6)(b)**
- F840** Word in Sch. 8 para. 11(6) substituted (with effect in accordance with s. 5(3) of the amending Act) by **Local Government Finance Act 2012 (c. 17)**, **Sch. 3 para. 14(6)(c)**
- F841** Words in Sch. 8 para. 11(7) substituted (with effect in accordance with s. 5(3) of the amending Act) by **Local Government Finance Act 2012 (c. 17)**, **Sch. 3 para. 14(7)(a)**
- F842** Word in Sch. 8 para. 11(7) substituted (with effect in accordance with s. 5(3) of the amending Act) by **Local Government Finance Act 2012 (c. 17)**, **Sch. 3 para. 14(7)(b)**
- F843** Word in Sch. 8 para. 11(7) substituted (with effect in accordance with s. 5(3) of the amending Act) by **Local Government Finance Act 2012 (c. 17)**, **Sch. 3 para. 14(7)(c)**

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**F844** Words in Sch. 8 para. 11(8) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), **Sch. 3 para. 14(8)(a)**

**F845** Words in Sch. 8 para. 11(8) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), **Sch. 3 para. 14(8)(b)**

#### Modifications etc. (not altering text)

**C189** Sch. 8 para. 11 modified (*temp.*) (12.1.2000) by [S.I. 1999/3435](#), **art. 2**

[<sup>F846</sup>11A (1) Where the [<sup>F847</sup>Welsh Ministers propose to make] two local government finance reports for a particular financial year and as respects that year [<sup>F848</sup>decide] as mentioned in paragraph 9A(1)(b)(ii) above, [<sup>F849</sup>the Welsh Ministers shall] in each of those reports—

- (a) specify the amount for the year arrived at under paragraph 9 above,
- (b) specify how much of that amount is for the receiving authorities to which the report relates, and
- (c) specify the basis on which the [<sup>F850</sup>Welsh Ministers propose] to distribute among those authorities the amount specified under paragraph (b) above.

(2) Before making such a report as is mentioned in sub-paragraph (1) above, the [<sup>F851</sup>Welsh Ministers] shall notify the general nature of the basis of distribution proposed to be specified in the report to such representatives of local government as appear to the [<sup>F851</sup>Welsh Ministers] to be appropriate.

#### Textual Amendments

**F846** Sch. 8 paras. 11A-11C inserted (27.11.2003 for the purpose of and in relation to financial years beginning on or after 1.4.2004) by [Local Government Act 2003 \(c. 26\)](#), s. 128(4)(e), **Sch. 2 para. 2(6)** (with s. 40(2)); [S.I. 2003/3034](#), art. 2, Sch. 1 Pt. I

**F847** Words in Sch. 8 para. 11A(1) substituted (25.5.2007) by virtue of [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 40(6)(a)(i)**

**F848** Word in Sch. 8 para. 11A(1) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 40(6)(a)(ii)**

**F849** Words in Sch. 8 para. 11A(1) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 40(6)(a)(iii)**

**F850** Words in Sch. 8 para. 11A(1)(c) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 40(6)(a)(iv)**

**F851** Words in Sch. 8 para. 11A(2) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 40(6)(b)**

[<sup>F852</sup>11B (1) This paragraph applies where—

- (a) the Assembly approves by resolution a local government finance report that is one of two being made by the Welsh Ministers for a particular financial year, and
- (b) as respects that year the Welsh Ministers decide as mentioned in paragraph 9A(1)(b)(ii) above.]

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- (2) The amount specified under paragraph 11A(1)(b) above in the report shall be distributed among and paid to the receiving authorities to which the report relates in accordance with this paragraph and paragraph 12 below.
- (3) As soon as is reasonably practicable [<sup>F853</sup>after the report is approved by the Assembly, the Welsh Ministers shall calculate] in relation to each of those authorities what sum falls to be paid to the authority as its share of the amount specified under paragraph 11A(1)(b) above.
- (4) The calculation under sub-paragraph (3) above shall be in accordance with the basis of distribution specified in the report.
- (5) The [<sup>F854</sup>Welsh Ministers] may carry out the sub-paragraph (3) calculation again at any time before the end of the financial year immediately following the one to which the report relates.
- (6) The power under sub-paragraph (5) above may only be exercised once and ceases to be exercisable if the Assembly [<sup>F855</sup>approves by resolution an amending report made by the Welsh Ministers under paragraph 13 below.]
- (7) As soon as is reasonably practicable after making a calculation under sub-paragraph (3) or (5) above, the [<sup>F856</sup>Welsh Ministers] shall inform each receiving authority to which the report relates of the outcome, so far as relating to it.

#### Textual Amendments

- F846** Sch. 8 paras. 11A-11C inserted (27.11.2003 for the purpose of and in relation to financial years beginning on or after 1.4.2004) by [Local Government Act 2003 \(c. 26\)](#), s. 128(4)(e), **Sch. 2 para. 2(6)** (with s. 40(2)); [S.I. 2003/3034](#), art. 2, Sch. 1 Pt. I
- F852** Sch. 8 para. 11B(1) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 40(7)(a)**
- F853** Words in Sch. 8 para. 11B(3) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 40(7)(b)**
- F854** Words in Sch. 8 para. 11B(5) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 40(7)(c)**
- F855** Words in Sch. 8 para. 11B(6) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 40(7)(d)**
- F856** Words in Sch. 8 para. 11B(7) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 40(7)(c)**

- 11C (1) The [<sup>F857</sup>Welsh Ministers] may set a deadline for the receipt of information to be taken into account by [<sup>F858</sup>them] when making a calculation under paragraph 11B(3) or (5) above.
- (2) Different deadlines may be set under sub-paragraph (1) above in relation to different kinds of information.

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- (3) A deadline under sub-paragraph (1) above shall only have effect if the [<sup>F859</sup>Welsh Ministers inform] each receiving authority concerned of the deadline and of the information to which it relates.
- (4) Notification under sub-paragraph (3) above may be given at any time before the making of the calculation to which the deadline relates, including a time before the distributable amount for the year is calculated under paragraph 9 above.
- (5) When making a calculation in relation to which a deadline under sub-paragraph (1) above has effect, the [<sup>F860</sup>Welsh Ministers] shall leave information to which the deadline applies out of account if it is received after the passing of the deadline.]

#### Textual Amendments

- F846** Sch. 8 paras. 11A-11C inserted (27.11.2003 for the purpose of and in relation to financial years beginning on or after 1.4.2004) by [Local Government Act 2003 \(c. 26\)](#), s. 128(4)(e), **Sch. 2 para. 2(6)** (with s. 40(2)); S.I. 2003/3034, art. 2, Sch. 1 Pt. I
- F857** Words in Sch. 8 para. 11C(1) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 40(8)(a)(i)**
- F858** Word in Sch. 8 para. 11C(1) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 40(8)(a)(ii)**
- F859** Words in Sch. 8 para. 11C(3) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 40(8)(b)**
- F860** Words in Sch. 8 para. 11C(5) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 40(8)(c)**

- <sup>F861</sup>12 (1) Where a calculation is made under paragraph 11(3) [<sup>F862</sup>or 11B(3)] above the [<sup>F863</sup>Welsh Ministers] shall pay to each receiving authority any sum calculated as falling to be paid to it.
- (2) The sum shall be paid in instalments of such amounts, and at such times in the financial year to which the report relates (the financial year concerned), as the [<sup>F864</sup>Welsh Ministers determine]<sup>F865</sup>...
  - (3) Where a calculation is made under paragraph 11(4) [<sup>F866</sup>or 11B(5)] above and the sum it shows as falling to be paid to a receiving authority exceeds that shown as falling to be paid to it by the calculation for the financial year concerned under paragraph 11(3) [<sup>F867</sup>or 11B(3)] above, the [<sup>F868</sup>Welsh Ministers] shall pay to the authority a sum equal to the difference.
  - (4) The sum shall be paid at such time, or in instalments of such amounts and at such times, as the [<sup>F869</sup>Welsh Ministers determine]<sup>F870</sup>... ; but any such time must fall after the end of the financial year concerned.
  - (5) Where a calculation is made under paragraph 11(4) [<sup>F871</sup>or 11B(5)] above and the sum it shows as falling to be paid to a receiving authority is less than that shown as falling to be paid to it by the calculation for the financial year concerned under

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paragraph 11(3) [<sup>F872</sup>or 11B(3)] above, a sum equal to the difference shall be paid by the authority to the [<sup>F873</sup>Welsh Ministers].

- (6) The sum shall be paid on such day after the end of the financial year concerned as the [<sup>F873</sup>Welsh Ministers] may specify; and if it is not paid on or before that day it shall be recoverable in a court of competent jurisdiction.

#### Textual Amendments

- F861** Sch. 8 Pt. III (paras. 8-15) substituted (6.3.1992) for paras. 8-16 by 1992 c. 14, s. 104, **Sch. 10 Pt. I para.7** (with s. 118(1)(2)(4))
- F862** Words in Sch. 8 para. 12(1) inserted (27.11.2003 for the purpose of and in relation to financial years beginning on or after 1.4.2004) by Local Government Act 2003 (c. 26), s. 128(4)(e), **Sch. 2 para. 2(7)** (with s. 40(2)); S.I. 2003/3034, art. 2, Sch. 1 Pt. I
- F863** Words in Sch. 8 para. 12(1) substituted (with effect in accordance with s. 5(3) of the amending Act) by Local Government Finance Act 2012 (c. 17), **Sch. 3 para. 15(2)**
- F864** Words in Sch. 8 para. 12(2) substituted (with effect in accordance with s. 5(3) of the amending Act) by Local Government Finance Act 2012 (c. 17), **Sch. 3 para. 15(3)(a)**
- F865** Words in Sch. 8 para. 12(2) omitted (with effect in accordance with s. 5(3) of the amending Act) by virtue of Local Government Finance Act 2012 (c. 17), **Sch. 3 para. 15(3)(b)**
- F866** Words in Sch. 8 para. 12(3) inserted (27.11.2003 for the purpose of and in relation to financial years beginning on or after 1.4.2004) by Local Government Act 2003 (c. 26), s. 128(4)(e), **Sch. 2 para. 2(8)(a)** (with s. 40(2)); S.I. 2003/3034, art. 2, Sch. 1 Pt. I
- F867** Words in Sch. 8 para. 12(3) inserted (27.11.2003 for the purpose of and in relation to financial years beginning on or after 1.4.2004) by Local Government Act 2003 (c. 26), s. 128(4)(e), **Sch. 2 para. 2(8)(b)** (with s. 40(2)); S.I. 2003/3034, art. 2, Sch. 1 Pt. I
- F868** Words in Sch. 8 para. 12(3) substituted (with effect in accordance with s. 5(3) of the amending Act) by Local Government Finance Act 2012 (c. 17), **Sch. 3 para. 15(4)**
- F869** Words in Sch. 8 para. 12(4) substituted (with effect in accordance with s. 5(3) of the amending Act) by Local Government Finance Act 2012 (c. 17), **Sch. 3 para. 15(5)(a)**
- F870** Words in Sch. 8 para. 12(4) omitted (with effect in accordance with s. 5(3) of the amending Act) by virtue of Local Government Finance Act 2012 (c. 17), **Sch. 3 para. 15(5)(b)**
- F871** Words in Sch. 8 para. 12(5) inserted (27.11.2003 for the purpose of and in relation to financial years beginning on or after 1.4.2004) by Local Government Act 2003 (c. 26), s. 128(4)(e), **Sch. 2 para. 2(8)(a)** (with s. 40(2)); S.I. 2003/3034, art. 2, Sch. 1 Pt. I
- F872** Words in Sch. 8 para. 12(5) inserted (27.11.2003 for the purpose of and in relation to financial years beginning on or after 1.4.2004) by Local Government Act 2003 (c. 26), s. 128(4)(e), **Sch. 2 para. 2(8)(b)** (with s. 40(2)); S.I. 2003/3034, art. 2, Sch. 1 Pt. I
- F873** Words in Sch. 8 para. 12(5)(6) substituted (with effect in accordance with s. 5(3) of the amending Act) by Local Government Finance Act 2012 (c. 17), **Sch. 3 para. 15(6)**

#### Modifications etc. (not altering text)

- C190** Sch. 8 para. 12 modified (1.4.1993) by S.I. 1992/2996, **reg. 4(1)**  
Sch. 8 para. 12 restricted (1.4.1993) by S.I. 1993/613, **reg. 5(1)**  
Sch. 8 para. 12 modified (*temp.*) (12.1.2000) by S.I. 1999/3435, **art. 2**



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### <sup>F874</sup>*Distribution: amending reports*

#### Textual Amendments

**F874** Sch. 8 Pt. III (paras. 8-15) substituted (6.3.1992) for paras. 8-16 by 1992 c. 14, s. 104, **Sch. 10 Pt. I para.7** (with s. 118(1)(2)(4))

- <sup>F875</sup>13 (1) Subject to sub-paragraph (6) below, after a local government finance report has been made the [<sup>F876</sup>Welsh Ministers] may, at any time before the end of the financial year following the financial year concerned, make in relation to the report one or more amending reports under this paragraph.
- (2) An amending report under this paragraph shall contain amendments to the basis of distribution specified in the local government finance report.
- (3) Before making the report the [<sup>F877</sup>Welsh Ministers] shall notify to such representatives of local government as appear to [<sup>F878</sup>them] to be appropriate the general nature of the amendments which [<sup>F879</sup>they propose] to make.
- (4) The report shall be laid before the [<sup>F880</sup>Assembly].
- (5) As soon as is reasonably practicable after the report is laid before the [<sup>F881</sup>Assembly], the [<sup>F882</sup>Welsh Ministers] shall send a copy of it to each receiving authority.
- (6) Where an amending report under this paragraph has been approved by resolution of the [<sup>F883</sup>Assembly], the [<sup>F884</sup>Welsh Ministers] may not make a subsequent amending report under this paragraph in relation to the same local government finance report.

#### Textual Amendments

- F875** Sch. 8 Pt. III (paras. 8-15) substituted (6.3.1992) for paras. 8-16 by 1992 c. 14, s. 104, **Sch. 10 Pt. I para.7** (with s. 118(1)(2)(4))
- F876** Words in Sch. 8 para. 13(1) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), **Sch. 3 para. 16(2)**
- F877** Words in Sch. 8 para. 13(3) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), **Sch. 3 para. 16(3)(a)**
- F878** Word in Sch. 8 para. 13(3) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), **Sch. 3 para. 16(3)(b)**
- F879** Words in Sch. 8 para. 13(3) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), **Sch. 3 para. 16(3)(c)**
- F880** Word in Sch. 8 para. 13(4) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), **Sch. 3 para. 16(4)**
- F881** Word in Sch. 8 para. 13(5) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), **Sch. 3 para. 16(5)(a)**
- F882** Words in Sch. 8 para. 13(5) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), **Sch. 3 para. 16(5)(b)**
- F883** Word in Sch. 8 para. 13(6) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), **Sch. 3 para. 16(5)(a)**
- F884** Words in Sch. 8 para. 13(6) substituted (with effect in accordance with s. 5(3) of the amending Act) by [Local Government Finance Act 2012 \(c. 17\)](#), **Sch. 3 para. 16(5)(b)**



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- <sup>F885</sup>14 (1) As soon as is reasonably practicable after an amending report made under paragraph 13 above has been approved by resolution of the [<sup>F886</sup>Assembly], the [<sup>F887</sup>Welsh Ministers] shall calculate what sum falls to be paid to each receiving authority as its share of the distributable amount for the year in accordance with the basis of distribution specified in the local government finance report as amended by the amending report.
- (2) Subject to sub-paragraph (3) below, after making a calculation under sub-paragraph (1) above the [<sup>F888</sup>Welsh Ministers] may make one further calculation of what sum falls to be paid to each receiving authority as its share of the distributable amount for the year in accordance with that basis of distribution.
- (3) A calculation may not be made under sub-paragraph (2) above after whichever is the later of—
- (a) the end of the financial year following the financial year concerned, and
  - (b) the end of the period of 3 months beginning with the day on which the amending report is approved by resolution of the [<sup>F889</sup>Assembly].
- (4) Sub-paragraphs (6) to (8) of paragraph 11 above apply in relation to calculations made under sub-paragraphs (1) and (2) above as they apply in relation to calculations made under sub-paragraphs (3) and (4) of that paragraph.

#### Textual Amendments

- F885** Sch. 8 Pt. III (paras. 8-15) substituted (6.3.1992) for paras. 8-16 by 1992 c. 14, s. 104, **Sch. 10 Pt. I para.7** (with s. 118(1)(2)(4))
- F886** Word in Sch. 8 para. 14(1) substituted (with effect in accordance with s. 5(3) of the amending Act) by **Local Government Finance Act 2012 (c. 17), Sch. 3 para. 17(2)(a)**
- F887** Words in Sch. 8 para. 14(1) substituted (with effect in accordance with s. 5(3) of the amending Act) by **Local Government Finance Act 2012 (c. 17), Sch. 3 para. 17(2)(b)**
- F888** Words in Sch. 8 para. 14(2) substituted (with effect in accordance with s. 5(3) of the amending Act) by **Local Government Finance Act 2012 (c. 17), Sch. 3 para. 17(3)**
- F889** Word in Sch. 8 para. 14(3)(b) substituted (with effect in accordance with s. 5(3) of the amending Act) by **Local Government Finance Act 2012 (c. 17), Sch. 3 para. 17(4)**

- [<sup>F890</sup>14A (1) This paragraph applies where—
- (a) a report is made under paragraph 13 above amending a report (“the original report”) that is one of two local government finance reports that the [<sup>F891</sup>Welsh Ministers make] for a particular financial year, and
  - (b) as respects that year the [<sup>F892</sup>Welsh Ministers decide] as mentioned in paragraph 9A(1)(b)(ii) above.
- (2) As soon as is reasonably practicable after the amending report is [<sup>F893</sup>approved by resolution of] the Assembly, [<sup>F894</sup>the Welsh Ministers shall calculate] in relation to each of the authorities to which the original report relates what sum falls to be paid to the authority as its share of the amount specified under paragraph 11A(1)(b) above in the original report.
- (3) The calculation under sub-paragraph (2) above shall be in accordance with the amended basis of distribution.
- (4) The [<sup>F895</sup>Welsh Ministers may carry out] the sub-paragraph (2) calculation again at any time before—

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- (a) the end of the financial year immediately following the one to which the original report relates, or
  - (b) if later, the end of the period of 3 months beginning with the day on which the Assembly [<sup>F896</sup>approves by resolution] the amending report.
- (5) The power under sub-paragraph (4) above may only be exercised once.
- (6) Paragraphs 11B(7) and 11C above apply in relation to calculations made under sub-paragraphs (2) and (4) above as they apply in relation to calculations made under paragraph 11B(3) and (5) above.]

#### Textual Amendments

- F890** Sch. 8 para. 14A inserted (27.11.2003 for the purpose of and in relation to financial years beginning on or after 1.4.2004) by [Local Government Act 2003 \(c. 26\)](#), s. 128(4)(e), **Sch. 2 para. 2(9)** (with s. 40(2)); S.I. 2003/3034, art. 2, Sch. 1 Pt. I
- F891** Words in Sch. 8 para. 14A(1)(a) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 40(9)(a)**
- F892** Words in Sch. 8 para. 14A(1)(b) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 40(9)(b)**
- F893** Words in Sch. 8 para. 14A(2) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 40(9)(c)(i)**
- F894** Words in Sch. 8 para. 14A(2) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 40(9)(c)(ii)**
- F895** Words in Sch. 8 para. 14A(4) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 40(9)(d)(i)**
- F896** Words in Sch. 8 para. 14A(4)(b) substituted (25.5.2007) by [The Government of Wales Act 2006 \(Consequential Modifications and Transitional Provisions\) Order 2007 \(S.I. 2007/1388\)](#), art. 1(2), **Sch. 1 para. 40(9)(d)(ii)**

- <sup>F897</sup>15 (1) This paragraph applies where a calculation (the relevant calculation) is made under paragraph 14(1) or (2) [<sup>F898</sup>or 14A(2) or (4)] above in relation to an amending report.
- (2) Where the sum shown by the relevant calculation as falling to be paid to a receiving authority for the financial year concerned exceeds that shown as falling to be paid to it by the relevant previous calculation, the [<sup>F899</sup>Welsh Ministers] shall pay to the authority a sum equal to the difference.
- (3) The sum shall be paid at such times, or in instalments of such amounts and at such times, as the [<sup>F900</sup>Welsh Ministers determine]<sup>F901</sup> ...; but any such time must fall after the end of the financial year in which the amending report was made.
- (4) Where the sum shown by the relevant calculation as falling to be paid to a receiving authority for the financial year concerned is less than that shown as falling to be paid to it by the relevant previous calculation, a sum equal to the difference shall be paid by the authority to the [<sup>F902</sup>Welsh Ministers].

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- (5) The sum shall be paid on such day after the end of the financial year in which the amending report was made as the [F902Welsh Ministers] may specify; and if it is not paid on or before that day it shall be recoverable in a court of competent jurisdiction.
- (6) In this paragraph “the relevant previous calculation” means—
- (a) in relation to a calculation made under paragraph 14(1) [F903or 14A(2)] above, the calculation under paragraph 11(3) [F904or 11B(3)] above or, where a further calculation has been made under paragraph 11(4) [F905or 11B(5)] above, that further calculation;
  - (b) in relation to a calculation made under paragraph 14(2) [F906or 14A(4)] above, the calculation made under paragraph 14(1) [F903or 14A(2)] above.]

#### Textual Amendments

- F897** Sch. 8 Pt. III (paras. 8-15) substituted (6.3.1992) for paras. 8-16 by 1992 c. 14, s. 104, **Sch. 10 Pt. I para.7** (with s. 118(1)(2)(4))
- F898** Words in Sch. 8 para. 15(1) inserted (27.11.2003 for the purpose of and in relation to financial years beginning on or after 1.4.2004) by Local Government Act 2003 (c. 26), s. 128(4)(e), **Sch. 2 para. 2(10)** (with s. 40(2)); S.I. 2003/3034, art. 2, Sch. 1 Pt. I
- F899** Words in Sch. 8 para. 15(2) substituted (with effect in accordance with s. 5(3) of the amending Act) by Local Government Finance Act 2012 (c. 17), **Sch. 3 para. 18(2)**
- F900** Words in Sch. 8 para. 15(3) substituted (with effect in accordance with s. 5(3) of the amending Act) by Local Government Finance Act 2012 (c. 17), **Sch. 3 para. 18(3)(a)**
- F901** Words in Sch. 8 para. 15(3) omitted (with effect in accordance with s. 5(3) of the amending Act) by virtue of Local Government Finance Act 2012 (c. 17), **Sch. 3 para. 18(3)(b)**
- F902** Words in Sch. 8 para. 15(4)(5) substituted (with effect in accordance with s. 5(3) of the amending Act) by Local Government Finance Act 2012 (c. 17), **Sch. 3 para. 18(4)**
- F903** Words in Sch. 8 para. 15(6) inserted (27.11.2003 for the purpose of and in relation to financial years beginning on or after 1.4.2004) by Local Government Act 2003 (c. 26), s. 128(4)(e), **Sch. 2 para. 2(11)(a)** (with s. 40(2)); S.I. 2003/3034, art. 2, Sch. 1 Pt. I
- F904** Words in Sch. 8 para. 15(6) inserted (27.11.2003 for the purpose of and in relation to financial years beginning on or after 1.4.2004) by Local Government Act 2003 (c. 26), s. 128(4)(e), **Sch. 2 para. 2(11)(b)** (with s. 40(2)); S.I. 2003/3034, art. 2, Sch. 1 Pt. I
- F905** Words in Sch. 8 para. 15(6) inserted (27.11.2003 for the purpose of and in relation to financial years beginning on or after 1.4.2004) by Local Government Act 2003 (c. 26), s. 128(4)(e), **Sch. 2 para. 2(11)(c)** (with s. 40(2)); S.I. 2003/3034, art. 2, Sch. 1 Pt. I
- F906** Words in Sch. 8 para. 15(6) inserted (27.11.2003 for the purpose of and in relation to financial years beginning on or after 1.4.2004) by Local Government Act 2003 (c. 26), s. 128(4)(e), **Sch. 2 para. 2(11)(d)** (with s. 40(2)); S.I. 2003/3034, art. 2, Sch. 1 Pt. I

#### Modifications etc. (not altering text)

- C191** Sch. 8 para. 15 modified (1.4.1993) by S.I. 1992/2996, **reg. 4(1)**  
Sch. 8 para. 15 restricted (1.4.1993) by S.I. 1993/613, **reg. 5(1)**

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### <sup>F907</sup>Source of payments by Welsh Ministers

#### Textual Amendments

**F907** Sch. 8 para. 16 inserted (1.4.2007) by [Government of Wales Act 2006 \(c. 32\), s. 161\(3\), Sch. 10 para. 21](#) (with [Sch. 11 para. 22](#))

- 16 Sums required for the making of payments by the Welsh Ministers under this Part of this Schedule are to be charged on the Welsh Consolidated Fund.]

#### Recovery

- 16 Where an amount has become payable under any provision of this Part of this Schedule, and it has not been paid, it shall be recoverable in a court of competent jurisdiction.

#### Modifications etc. (not altering text)

**C192** Sch. 8 para. 16 modified by [S.I. 1990/493, reg. 8\(1\)](#) and by [S.I. 1990/609, reg. 5\(1\)](#)

**C193** Sch. 8 para. 16 modified (temp.) (25.7.2006) by [Government of Wales Act 2006 \(c. 32\), s. 161\(2\), Sch. 11 para. 59\(b\)](#)

## SCHEDULE 9

Section 62.

### NON-DOMESTIC RATING: ADMINISTRATION

#### Collection and recovery

- 1 The Secretary of State may make regulations containing such provision as he sees fit in relation to the collection and [<sup>F908</sup>the recovery, otherwise than under Schedule 12 to the Tribunals, Courts and Enforcement Act 2007 (taking control of goods),] of amounts persons are liable to pay under sections 43, 45 and 54 above.

#### Textual Amendments

**F908** Words in Sch. 9 para. 1 substituted (6.4.2014) by [Tribunals, Courts and Enforcement Act 2007 \(c. 15\), s. 148, Sch. 13 para. 89\(2\)](#) (with [s. 89](#)); [S.I. 2014/768, art. 2\(1\)\(b\)](#)

- 2 (1) In this paragraph—
- (a) references to the ratepayer are to a person liable to pay an amount under section 43, 45 or 54 above,
  - (b) references to the amount payable are to the amount he is liable to pay,
  - (c) references to the payee are to the [<sup>F909</sup>billing authority] to which he is liable to pay or (where section 54 applies) the Secretary of State, and
  - (d) references to the financial year are to the financial year concerned.
- (2) Regulations under this Schedule may include provision—

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- (a) that the ratepayer is to make payments on account of the amount payable, which may include payments during the course of the financial year,
- (b) that payments on account must be made in accordance with an agreement between the ratepayer and the payee or in accordance with a prescribed scheme for payment by instalments,
- (c) that in prescribed circumstances payments on account must be calculated by reference to an estimate of the amount payable,
- (d) that an estimate must be made on prescribed assumptions (whether as to the ratepayer's interest in property or otherwise),
- (e) that the payee must serve a notice or notices on the ratepayer stating the amount payable or its estimated amount and what payment or payments he is required to make (by way of instalment or otherwise),
- (f) that no payment on account of the amount payable need be made unless a notice requires it,
- [<sup>F910</sup>(g) that a notice must be in a prescribed form,
- (ga) that a notice must contain prescribed matters,
- (gb) that a notice must not contain other prescribed matters,
- (gc) that where a notice is invalid because it does not comply with regulations under paragraph (g) or (ga) above, and the circumstances are such as may be prescribed, a requirement contained in the notice by virtue of regulations under paragraph (e) or (f) above shall nevertheless have effect as if the notice were valid,
- (gd) that where a notice is invalid because it does not comply with regulations under paragraph (g) above, and a requirement has effect by virtue of regulations under paragraph (gc) above, the payee must take prescribed steps to issue to the ratepayer a document in the form which the notice would have taken had it complied with regulations under paragraph (g) above,
- (ge) that where a notice is invalid because it does not comply with regulations under paragraph (ga) above, and a requirement has effect by virtue of regulations under paragraph (gc) above, the payee must take prescribed steps to inform the ratepayer of such of the matters prescribed under paragraph (ga) above as were not contained in the notice,]
- [<sup>F911</sup>(gf) that the payee must publish prescribed information in the prescribed manner,]
- (h) that the payee must supply prescribed information to the ratepayer when the payee serves a notice [<sup>F912</sup>or on the request of the ratepayer]. . . <sup>F913</sup>.
- (i) that if the ratepayer fails to pay an instalment in accordance with the regulations the unpaid balance of the amount payable or its estimated amount is to be payable on the day after the end of a prescribed period which begins with the day of the failure, and
- (j) that any amount paid by the ratepayer in excess of his liability (whether the excess arises because an estimate turns out to be wrong or otherwise) must be repaid or credited against any subsequent liability.

[<sup>F914</sup>(2A) Regulations under this Schedule may include provision that where—

- (a) an amount paid by the ratepayer in excess of his liability falls to be repaid or credited, and
  - (b) the circumstances are such as may be prescribed,
- an additional amount by way of interest shall be paid or credited.]

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- (3) Any reference in this paragraph to a payment on account of an amount is to any payment (whether interim, final or sole) in respect of the amount.

#### Textual Amendments

- F909** Words in Sch. 9 para. 2(1)(c) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 87(1)** (with s. 118(1)(2)(4))
- F910** Sch. 9 para. 2(2)(g)–(ge) substituted for para. 2(2)(g) by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 44(2)**
- F911** Sch. 9 para. 2(2)(gf) inserted (31.10.2012) by Local Government Finance Act 2012 (c. 17), s. 8(2)
- F912** Words in Sch. 9 para. 2(2)(h) inserted (31.10.2012) by Local Government Finance Act 2012 (c. 17), s. 8(3)
- F913** Words repealed by Local Government and Housing Act 1989 (c. 42, SIF 81:1), ss. 139, 194(4), Sch. 5 para. 44(3), **Sch. 12 Pt. II** Note 4
- F914** Sch. 9 para. 2(2A) inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 44(4)**

- 3 (1) This paragraph applies to any sum which has become payable to a [<sup>F915</sup>billing authority] under any provision included under paragraph 2 above and has not been paid.
- (2) Regulations under this Schedule may include, as regards the recovery of such a sum, provision—
- (a) allowing a liability order to be made;
  - <sup>F916</sup>(b) .....
  - (c) allowing commitment to prison;
  - (d) allowing a bankruptcy petition to be presented;
  - (e) allowing winding-up.
- (3) The regulations may include provision equivalent to any [<sup>F917</sup>provision included in regulations made under paragraph 1(1) of Schedule 4 to the Local Government Finance Act 1992] subject to any modifications the Secretary of State thinks fit.
- (4) The regulations may include provision that—
- (a) a sum to which this paragraph applies shall be recoverable in a court of competent jurisdiction, and
  - (b) such method of recovery shall be available as an alternative to any method [<sup>F918</sup>provided for in section 62A above or] included under sub-paragraph (2) above.

#### Textual Amendments

- F915** Words in Sch. 9 para. 3(1) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 87(2)(a)** (with s. 118(1)(2)(4))
- F916** Sch. 9 para. 3(2)(b) repealed (6.4.2014) by Tribunals, Courts and Enforcement Act 2007 (c. 15), s. 148, Sch. 13 para. 89(3)(a), **Sch. 23 Pt. 3** (with s. 89); S.I. 2014/768, art. 2(1)(b)
- F917** Words in Sch. 9 para. 3(3) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 87(2)(b)** (with s. 118(1)(2)(4))
- F918** Words in Sch. 9 para. 3(4)(b) inserted (6.4.2014) by Tribunals, Courts and Enforcement Act 2007 (c. 15), s. 148, **Sch. 13 para. 89(3)(b)** (with s. 89); S.I. 2014/768, art. 2(1)(b)

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- 4 (1) This paragraph applies to—
- (a) any sum which has become payable to the Secretary of State under any provision included under paragraph 2 above and has not been paid;
  - (b) any sum which has become payable (by way of repayment) to a person other than a <sup>[F919]</sup>billing authority] or the Secretary of State under any provision included under paragraph 2 above and has not been paid.
- (2) Regulations under this Schedule may include provision that such a sum shall be recoverable in a court of competent jurisdiction.

#### Textual Amendments

**F919** Words in Sch. 9 para. 4(1)(b) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 87(3)** (with s. 118(1)(2)(4))

- <sup>[F920]</sup>4A(1) Regulations under this Schedule may include provision that a <sup>[F921]</sup>billing authority] and a person liable to pay it an amount under section 43 or 45 above may enter into an agreement that—
- (a) any interest of his in the hereditament as regards which the liability arises shall be charged to secure payment of the amount, and
  - (b) in consideration of the charge the authority will take no steps for a period specified in the agreement to recover any payment in respect of the amount.
- (2) The regulations may include—
- (a) provision that the agreement may also extend to any further amount the person may become liable to pay to the authority under section 43 or 45 above as regards the hereditament;
  - (b) provision that the agreement may provide for the payment of interest on sums outstanding and for interest payable to be secured by the charge;
  - (c) provision restricting the period which may be specified as mentioned in subparagraph (1)(b) above.]

#### Textual Amendments

**F920** Sch. 9 para. 4A inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 45**

**F921** Words in Sch. 9 para. 4A substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 87(3)** (with s. 118(1)(2)(4))

#### Information

- 5 (1) A valuation officer may serve a notice on a person who is an owner or occupier of a hereditament <sup>[F922]</sup>requesting him to supply to the officer information—
- (a) which is specified in the notice, and
  - (b) which the officer reasonably believes will assist him in carrying out functions conferred or imposed on him by or under this Part.]
- <sup>[F923]</sup>(1A) A notice under this paragraph must state that the officer believes the information requested will assist him in carrying out functions conferred or imposed on him by or under this Part.]



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- (2) A person on whom a notice is served under this paragraph shall supply the information [<sup>F924</sup>requested]<sup>F925</sup> ... in such form and manner as is [<sup>F926</sup>specified] in the notice <sup>F925</sup> ....
- <sup>F927</sup>(3) .....
- (4) If a notice has been served on a person under this paragraph, and in supplying information in purported compliance with sub-paragraph (2) above he makes a statement which he knows to be false in a material particular or recklessly makes a statement which is false in a material particular, he shall be liable on summary conviction to imprisonment for a term not exceeding 3 months or to a fine not exceeding level 3 on the standard scale or to both.

#### Textual Amendments

- F922** Words and para. 5(1)(a)(b) of Sch. 9 substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\), s. 139, Sch. 5 para. 46\(2\)](#)
- F923** Sch. 9 para. 5(1A) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\), s. 139, Sch. 5 para. 46\(2\)](#)
- F924** Word substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\), s. 139, Sch. 5 para. 46\(4\)\(a\)](#)
- F925** Words in Sch. 9 para. 5(2) repealed (18.9.2003) by [Local Government Act 2003 \(c. 26\), ss. 72\(2\), 128\(1\)\(a\), Sch. 8 Pt. 1](#)
- F926** Word substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\), s. 139, Sch. 5 para. 46\(4\)\(b\)](#)
- F927** Sch. 9 para. 5(3) repealed (18.9.2003) by [Local Government Act 2003 \(c. 26\), ss. 72\(3\), 128\(1\)\(a\), Sch. 8 Pt. 1](#)

- <sup>F928</sup>5A(1) If a person on whom a notice is served under paragraph 5 above fails to comply with paragraph 5(2) within the period of 56 days beginning with the day on which the notice is served, he shall be liable to a penalty of £100.
- (2) Where a person becomes liable to a penalty under sub-paragraph (1) above, the valuation officer shall serve on him a notice (a “penalty notice”) stating—
- that he has failed to comply with paragraph 5(2) above within the period mentioned in sub-paragraph (1) above,
  - that he is liable to a penalty of £100,
  - the effect of sub-paragraphs (3) and (4) below, and
  - that he has a right of appeal under paragraph 5C below.
- (3) If the person on whom a penalty notice is served fails to comply with paragraph 5(2) within the period of 21 days beginning with the day on which the notice is served, he shall be liable—
- to a further penalty of £100, and
  - subject to sub-paragraph (4) below, to a further penalty of £20 for each day in respect of which the failure continues after the end of that period.
- (4) The amount to which a person shall be liable under this paragraph in respect of a failure to comply with a notice served under paragraph 5 above shall not exceed the greater of—
- the rateable value of the hereditament concerned for the day on which the penalty notice is served, and

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(b) £500.

- (5) For the purposes of sub-paragraph (4)(a) above—
- (a) the hereditament concerned is the hereditament in respect of which the notice under paragraph 5 above was served, and
  - (b) a list compiled under this Part shall be used to find the rateable value of the hereditament for the day concerned.

#### Textual Amendments

**F928** Sch. 9 paras. 5A-5H inserted (18.9.2003) by [Local Government Act 2003 \(c. 26\)](#), **ss. 72(4)**, 128(1)(a)

#### Modifications etc. (not altering text)

**C194** Sch. 9 paras. 5A-5E power to apply (with modifications) conferred (16.7.2014 for E. for specified purposes, 2.12.2014 for E. in so far as not already in force) by [Business Rate Supplements Act 2009 \(c. 7\)](#), s. 32, **Sch. 2 para. 8(2)(c)** (with s. 31); S.I. 2014/1860, art. 2; S.I. 2014/3200, art. 2

5B A valuation officer may mitigate or remit any penalty imposed under paragraph 5A above.

#### Textual Amendments

**F928** Sch. 9 paras. 5A-5H inserted (18.9.2003) by [Local Government Act 2003 \(c. 26\)](#), **ss. 72(4)**, 128(1)(a)

#### Modifications etc. (not altering text)

**C194** Sch. 9 paras. 5A-5E power to apply (with modifications) conferred (16.7.2014 for E. for specified purposes, 2.12.2014 for E. in so far as not already in force) by [Business Rate Supplements Act 2009 \(c. 7\)](#), s. 32, **Sch. 2 para. 8(2)(c)** (with s. 31); S.I. 2014/1860, art. 2; S.I. 2014/3200, art. 2

- 5C
- (1) A person may appeal to a valuation tribunal if he is aggrieved by the imposition on him of a penalty under paragraph 5A above.
  - (2) An appeal under this paragraph must be made before the end of the period of 28 days beginning with the day on which the penalty notice is served.
  - (3) An appeal under this paragraph shall not prevent liability to any further penalty or penalties arising under paragraph 5A(3) above.
  - (4) An appeal under this paragraph shall be treated as an appeal against the penalty imposed under paragraph 5A(1) above and any further penalty which may be imposed under paragraph 5A(3) above.
  - (5) On an appeal under this paragraph the valuation tribunal may mitigate or remit any penalty under paragraph 5A above if it is satisfied on either or both of the grounds specified in sub-paragraph (6) below.
  - (6) Those grounds are—
    - (a) that the appellant had a reasonable excuse for not complying with paragraph 5(2) above, or
    - (b) that the information requested is not in the possession or control of the appellant.

[ In this paragraph “valuation tribunal” means—

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- <sup>F929</sup>(7) (a) in relation to England: the Valuation Tribunal for England;  
(b) in relation to Wales: a valuation tribunal established under paragraph 1 of Schedule 11.]

#### Textual Amendments

**F928** Sch. 9 paras. 5A-5H inserted (18.9.2003) by [Local Government Act 2003 \(c. 26\)](#), **ss. 72(4)**, 128(1)(a)

**F929** Sch. 9 para. 5C(7) inserted (1.10.2009) by [Local Government and Public Involvement in Health Act 2007 \(c. 28\)](#), s. 245(5), **Sch. 16 para. 5(2)**; S.I. 2008/3110, art. 6(d)(i)

#### Modifications etc. (not altering text)

**C194** Sch. 9 paras. 5A-5E power to apply (with modifications) conferred (16.7.2014 for E. for specified purposes, 2.12.2014 for E. in so far as not already in force) by [Business Rate Supplements Act 2009 \(c. 7\)](#), s. 32, **Sch. 2 para. 8(2)(c)** (with s. 31); S.I. 2014/1860, art. 2; S.I. 2014/3200, art. 2

- 5D (1) Subject to sub-paragraph (2) below, any penalty imposed under paragraph 5A above may be recovered by the valuation officer concerned as a civil debt due to him.
- (2) No claim to recover any such penalty may be made—
- (a) before the end of the period mentioned in paragraph 5C(2) above, or
- (b) if an appeal is made under paragraph 5C above, before the appeal is finally disposed of.

#### Textual Amendments

**F928** Sch. 9 paras. 5A-5H inserted (18.9.2003) by [Local Government Act 2003 \(c. 26\)](#), **ss. 72(4)**, 128(1)(a)

#### Modifications etc. (not altering text)

**C194** Sch. 9 paras. 5A-5E power to apply (with modifications) conferred (16.7.2014 for E. for specified purposes, 2.12.2014 for E. in so far as not already in force) by [Business Rate Supplements Act 2009 \(c. 7\)](#), s. 32, **Sch. 2 para. 8(2)(c)** (with s. 31); S.I. 2014/1860, art. 2; S.I. 2014/3200, art. 2

- 5E Any sums received by a valuation officer by way of penalty under paragraph 5A above must be paid into the Consolidated Fund.

#### Textual Amendments

**F928** Sch. 9 paras. 5A-5H inserted (18.9.2003) by [Local Government Act 2003 \(c. 26\)](#), **ss. 72(4)**, 128(1)(a)

#### Modifications etc. (not altering text)

**C194** Sch. 9 paras. 5A-5E power to apply (with modifications) conferred (16.7.2014 for E. for specified purposes, 2.12.2014 for E. in so far as not already in force) by [Business Rate Supplements Act 2009 \(c. 7\)](#), s. 32, **Sch. 2 para. 8(2)(c)** (with s. 31); S.I. 2014/1860, art. 2; S.I. 2014/3200, art. 2

- 5F (1) The Secretary of State in relation to England, and the National Assembly of Wales in relation to Wales, may by regulations make provision in relation to notices served under paragraphs 5 and 5A above.
- (2) The provision that may be made by regulations under this paragraph includes—
- (a) provision enabling a valuation officer to request or obtain information for the purpose of identifying the owner or occupier of a hereditament;

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- (b) provision enabling a notice to be served on a person either by name or by such description as may be prescribed.

#### Textual Amendments

**F928** Sch. 9 paras. 5A-5H inserted (18.9.2003) by [Local Government Act 2003 \(c. 26\)](#), **ss. 72(4)**, 128(1)(a)

- 5G The Secretary of State in relation to England, and the National Assembly in relation to Wales, may by order amend paragraph 5A above to increase or decrease the amount of any penalty under that paragraph.

#### Textual Amendments

**F928** Sch. 9 paras. 5A-5H inserted (18.9.2003) by [Local Government Act 2003 \(c. 26\)](#), **ss. 72(4)**, 128(1)(a)

- 5H Where a valuation officer requires the name or address of a person on whom a notice under paragraph 5 or 5A above is to be served, he may serve a notice on a billing authority which he reasonably believes may have that information requesting the authority to supply him with that information.]

#### Textual Amendments

**F928** Sch. 9 paras. 5A-5H inserted (18.9.2003) by [Local Government Act 2003 \(c. 26\)](#), **ss. 72(4)**, 128(1)(a)

- 6 (1) If in the course of the exercise of its functions any information comes to the notice of a [<sup>F930</sup>billing authority] which leads it to suppose that a list requires alteration it shall be the authority's duty to inform the valuation officer who has the duty to maintain the list.

[<sup>F931</sup>(1A) The Secretary of State may make regulations containing provision that, at such times and in such manner as may be prescribed, a [<sup>F930</sup>billing authority] shall supply to the valuation officer for the authority information of such description as may be prescribed.]

- (2) . . . <sup>F932</sup>

#### Textual Amendments

**F930** Words in Sch. 9 para. 6(1)(1A) substituted (6.3.1992) by [1992 c. 14, s. 117\(1\)](#), **Sch. 13 para. 87(4)** (with [s. 118\(1\)\(2\)\(4\)](#))

**F931** Sch. 9 para. 6(1A) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 47(3)**

**F932** Sch. 9 para. 6(2) repealed by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), ss. 139, 194(4), [Sch. 5 para. 47\(2\)](#), **Sch. 12 Pt. II** Note 4

- <sup>F933</sup>[6A(1) Where regulations under this Schedule impose a duty on a billing authority to supply information to any person, they may also require—

- (a) the Secretary of State;
- (b) any appropriate precepting authority; or
- (c) any appropriate levying body,

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to supply the billing authority with prescribed information if the Secretary of State considers it to be information the billing authority needs in order to fulfil its duty.

- (2) Where regulations under this Schedule contain provision about the contents or form of a notice to be served by a billing authority, they may also require the Secretary of State or any appropriate precepting authority to supply the billing authority with prescribed information if the Secretary of State considers it to be information the billing authority needs to ensure that the provision is met.
- (3) Where any person other than the Secretary of State fails to supply information to a billing authority in accordance with regulations made by virtue of sub-paragraph (1) or (2) above, he shall be liable to indemnify the authority against any loss or damage which the authority sustains in consequence of the failure.
- (4) For the purposes of sub-paragraph (1) or (2) above an authority is an appropriate precepting authority in relation to a billing authority if it has power to issue a precept to the billing authority under Part I of the Local Government Finance Act 1992.
- (5) For the purposes of sub-paragraph (1) above a body is an appropriate levying body in relation to a billing authority if—
  - (a) it has power to issue a levy or special levy to the billing authority; or
  - (b) it has power to issue a levy to a county council which has power to issue a precept to the billing authority under Part I of the Local Government Finance Act 1992.]

#### Textual Amendments

**F933** Sch. 9 para. 6A inserted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 87(5)** (with s. 118(1)(2)(4))

#### *Power of entry*

- [<sup>F934</sup>6B(1) If a valuation officer needs to value a hereditament in England for the purpose of carrying out functions conferred or imposed on the officer by or under this Part, the officer and any person authorised by the officer in writing may enter on, survey and value the hereditament if sub-paragraphs (2) and (4) are fulfilled and (where it applies) sub-paragraph (5) is fulfilled.
- (2) The valuation officer must obtain the approval of the tribunal before the officer or a person authorised by the officer exercises the power under sub-paragraph (1).
  - (3) The tribunal must not give its approval unless it is satisfied that the valuation officer needs to value the hereditament.
  - (4) After the tribunal has given its approval, at least 3 days' notice in writing must be given of the proposed exercise of the power.
  - (5) In a case where a person authorised by the valuation officer proposes to exercise the power, the person must if required produce the authorisation.
  - (6) A person who wilfully delays or obstructs a person in the exercise of a power under this paragraph is liable on summary conviction to a fine not exceeding level 1 on the standard scale.
  - (7) For the purpose of the requirement under sub-paragraph (4), the following days are to be disregarded—

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- (a) a Saturday, a Sunday, Christmas Day or Good Friday;
  - (b) a day which is a bank holiday under the Banking and Financial Dealings Act 1971 in England and Wales.
- (8) The tribunal may—
- (a) determine any application brought under this paragraph and any question arising from that application;
  - (b) specify the arrangements by which any entry approved by it must be conducted, including whether the entry may occur on more than one day.
- (9) In this paragraph “the tribunal” means the First-tier Tribunal.]

#### Textual Amendments

**F934** Sch. 9 para. 6B inserted (1.10.2015) by [The Council Tax and Non-Domestic Rating \(Powers of Entry: Safeguards\) \(England\) Order 2015 \(S.I. 2015/982\)](#), arts. 1, **2(2)**

- 7
- (1) If a valuation officer needs to value a hereditament [<sup>F935</sup>in Wales] for the purpose of carrying out functions conferred or imposed on him by or under this Part, he and any person authorised by him in writing may enter on, survey and value the hereditament if sub-paragraph (2) below is fulfilled and (where it applies) sub-paragraph (3) below is fulfilled.
  - (2) At least 24 hours’ notice in writing of the proposed exercise of the power must be given.
  - (3) In a case where a person authorised by the valuation officer proposes to exercise the power, the person must if required produce his authority.
  - (4) If a person wilfully delays or obstructs a person in the exercise of a power under this paragraph, he shall be liable on summary conviction to a fine not exceeding level 1 on the standard scale.

#### Textual Amendments

**F935** Words in Sch. 9 para. 7(1) inserted (1.10.2015) by [The Council Tax and Non-Domestic Rating \(Powers of Entry: Safeguards\) \(England\) Order 2015 \(S.I. 2015/982\)](#), arts. 1, **2(3)**

#### Inspection

- <sup>F936</sup>8 (1) A person may require a valuation officer to give him access to such information as will enable him to establish what is the state of a list, or has been its state at any time since it came into force, if—
  - (a) the officer is maintaining the list, and
  - (b) the list is in force or has been in force at any time in the preceding 5 years.
- (2) A person may require a [<sup>F937</sup>billing authority] to give him access to such information as will enable him to establish what is the state of a copy of a list, or has been its state at any time since it was deposited, if—
  - (a) the authority has deposited the copy under section 41(6B) [<sup>F938</sup>or 41A(10)] above, and
  - (b) the list is in force or has been in force at any time in the preceding 5 years.



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- (3) A person may require the Secretary of State to give him access to such information as will enable him to establish what is the state of a copy of a list, or has been its state at any time since it was deposited, if—
  - (a) the Secretary of State has deposited the copy under section 52(6B) above, and
  - (b) the list is in force or has been in force at any time in the preceding 5 years.
- (4) A person may require a [<sup>F937</sup>billing authority] to give him access to such information as will enable him to establish what is the state of a copy of a proposed list if—
  - (a) the authority has deposited the copy under section 41(6) above, and
  - (b) the list itself is not yet in force.
- (5) A person may require the Secretary of State to give him access to such information as will enable him to establish what is the state of a copy of a proposed list if—
  - (a) the Secretary of State has deposited the copy under section 52(6) above, and
  - (b) the list itself is not yet in force.
- (6) A requirement under any of the preceding provisions of this paragraph must be complied with at a reasonable time and place and without payment being sought; but the information may be in documentary or other form, as the person or authority of whom the requirement is made thinks fit.
- (7) Where access is given under this paragraph to information in documentary form the person to whom access is given may—
  - (a) make copies of (or of extracts from) the document;
  - (b) require a person having custody of the document to supply to him a photographic copy of (or of extracts from) the document.
- (8) Where access is given under this paragraph to information in a form which is not documentary the person to whom access is given may—
  - (a) make transcripts of (or of extracts from) the information;
  - (b) require a person having control of access to the information to supply to him a copy in documentary form of (or of extracts from) the information.
- (9) If a reasonable charge is required for a facility under sub-paragraph (7) or (8) above, the sub-paragraph concerned shall not apply unless the person seeking to avail himself of the facility pays the charge.
- (10) If without reasonable excuse a person having custody of a document containing, or having control of access to, information access to which is sought under this paragraph—
  - (a) intentionally obstructs a person in exercising a right under sub-paragraph (1), (2), (3), (4), (5), (7)(a) or (8)(a) above, or
  - (b) refuses to comply with a requirement under sub-paragraph (7)(b) or (8)(b) above,he shall be liable on summary conviction to a fine not exceeding level 1 on the standard scale.]

#### Textual Amendments

**F936** Sch. 9 paras. 8 and 9 substituted for para. 8 by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 48](#)



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**F937** Words in Sch. 9 para. 8(2)(4) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 87(6)** (with s. 118(1)(2)(4))

**F938** Words in Sch. 9 para. 8(2)(a) inserted (3.4.1995) by 1994 c. 19, s. 66(6), **Sch. 16 para. 86** (with ss. 54(5)(7), 55(5), Sch. 17 para. 22(1), 23(2)); S.I. 1995/852, art. 9(1), **Sch. 5** (with art. 9(2)-(5))

- [<sup>F939</sup>9 (1) A person may, at a reasonable time and without making payment, inspect any proposal made or notice of appeal given under regulations made under section 55 above, if made or given as regards a list which is in force when inspection is sought or has been in force at any time in the preceding 5 years.
- (2) A person may—
- (a) make copies of (or of extracts from) a document mentioned in sub-paragraph (1) above, or
  - (b) require a person having custody of such a document to supply to him a photographic copy of (or of extracts from) the document.
- (3) If a reasonable charge is required for a facility under sub-paragraph (2) above, the sub-paragraph shall not apply unless the person seeking to avail himself of the facility pays the charge.
- (4) If without reasonable excuse a person having custody of a document mentioned in sub-paragraph (1) above—
- (a) intentionally obstructs a person in exercising a right under sub-paragraph (1) or (2)(a) above, or
  - (b) refuses to supply a copy to a person entitled to it under sub-paragraph (2) (b) above,
- he shall be liable on summary conviction to a fine not exceeding level 1 on the standard scale.]

#### Textual Amendments

**F939** Sch. 9 paras. 8 and 9 substituted for para. 8 by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 48**

### <sup>F940</sup> SCHEDULE 10

#### [<sup>F941</sup>COMPETITION TEST: FUNCTIONS AND AGREEMENTS RELATING TO BUSES]

#### Textual Amendments

**F940** Sch. 10 (except paras. 1, 9(1)(5)) repealed (1.7.1992) by 1992 c. 6, ss. 3, 7(2), **Sch.1** (with Sch. 3 paras. 2, 4, 6)

**F941** Sch. 10 heading substituted (9.2.2009 for E., 1.4.2009 for W.) by [Local Transport Act 2008 \(c. 26\)](#), s. 134(4), **Sch. 2 para. 16**; S.I. 2009/107, art. 2(2), Sch. 2 Pt. 1; S.I. 2009/579, art. 2(d)

- 1 The <sup>M63</sup>Social Security Act 1986 shall be amended as mentioned in the following provisions of this Schedule.

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#### Marginal Citations

M63 1986 c. 50.

- .....
- 2 (1) Section 20 (income-related benefits) shall be amended as follows.
- (2) In subsection (1) the word “and” shall be omitted and at the end of the subsection there shall be inserted “and
- (d) community charge benefits.”
- (3) After subsection (8) there shall be inserted—
- “(8A) A person is entitled to a community charge benefit in respect of a particular day falling after 31 March 1990 if each of the three conditions set out in subsections (8B) to (8E) below is fulfilled.
- (8B) In relation to England and Wales, the first condition is that—
- (a) for the day the person concerned is shown, in a charging authority’s community charges register, as subject to a personal community charge of the authority and is not there shown as undertaking a full-time course of education on the day, or
- (b) the day consists of or falls within a contribution period in respect of which the person concerned is liable to pay an amount under section 9 of the 1988 Act (collective community charge contributions).
- (8C) In relation to Scotland, the first condition is that—
- (a) in respect of the day the person concerned is shown, in a community charges register, as being liable to pay the personal community charge and is not there shown as undertaking a full-time course of education or nursing education on the day, or
- (b) the day consists of or falls within a contribution period in respect of which the person concerned is liable to pay a collective community charge contribution under section 11(11) of the 1987 Act.
- (8D) The second condition is that there is an appropriate maximum community charge benefit in the case of the person concerned.
- (8E) The third condition is that—
- (a) the day falls within a week in respect of which the person concerned has no income,
- (b) the day falls within a week in respect of which his income does not exceed the applicable amount, or
- (c) neither paragraph (a) nor paragraph (b) above is fulfilled in his case but amount A exceeds amount B.
- (8F) As regards a person—
- (a) amount A is the appropriate maximum community charge benefit in his case, and

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- (b) amount B is a prescribed percentage of the difference between his income in respect of the week in which the day falls and the applicable amount.
- (8G) In respect of the same day, a person shall be entitled to a separate community charge benefit in respect of each charge or contribution period concerned (if more than one).
- (8H) But regulations may provide that if—
- (a) a person would (apart from the regulations) be entitled, in respect of the same day, to separate community charge benefits, and
- (b) the circumstances are such as are prescribed,
- he shall not be entitled to such one of the benefits as may be identified in accordance with prescribed rules.”
- (4) After subsection (9) there shall be inserted—
- “(9A) Subsection (9) above does not prevent different members of the same family becoming entitled to different community charge benefits by virtue of their fulfilling the conditions in respect of different charges or of different contribution periods.”
- (5) In subsection (11)—
- (a) before the definition of child there shall be inserted—
- ““chargeable financial year” has the same meaning as in the 1988 Act;
- “charging authority” has the same meaning as in the 1988 Act;”
- (b) after the definition of child there shall be inserted—
- ““contribution period”, in relation to England and Wales, has the same meaning as in section 9 of the 1988 Act;
- “contribution period”, in relation to Scotland, means a continuous period of residence in any premises (which falls in a chargeable financial year) in respect of each day of which a person is liable to pay a collective community charge contribution under section 11(11) of the 1987 Act;”
- (c) after the definition of family there shall be inserted—
- ““levying authority” has the same meaning as in the 1987 Act;”
- (d) after the definition of married couple there shall be inserted—
- ““the 1987 act” means the Abolition of Domestic Rates Etc. (Scotland) Act 1987;
- “the 1988 Act” means the Local Government Finance Act 1988;”
- (e) after the definition of unmarried couple there shall be inserted—
- ““week”, in relation to community charge benefits, means a period of seven days beginning with a Monday.”

.....

3 (1) Section 21 (amount of entitlement) shall be amended as follows.

(2) After subsection (5) there shall be inserted—

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“(5A) Where a person is entitled to a community charge benefit in respect of a day, and section 20(8E)(a) or (b) above applies, the amount to which he is entitled shall be the amount which is the appropriate maximum community charge benefit in his case.

(5B) Where a person is entitled to a community charge benefit in respect of a day, and section 20(8E)(c) above applies, the amount to which he is entitled shall be found by deducting amount B from amount A, where “amount A” and “amount B” have the meanings given by section 20(8F) above.”

(3) In subsection (6) after paragraph (b) there shall be inserted—  
“(c) the appropriate maximum community charge benefit.”

.....

- 4 (1) Section 22 (calculation) shall be amended as follows.
- (2) In subsection (3) for “and housing benefit” there shall be substituted “, housing benefit and any community charge benefit”.
- (3) After subsection (8) there shall be inserted—
- “(8A) A person’s income in respect of a week shall be calculated in accordance with prescribed rules; and the rules may provide for the calculation to be made by reference to an average over a period (which need not include the week concerned).”

.....

5 The following shall be inserted after section 22—

**“22A Couples.**

- (1) As regards any case where a person is a member of a married or unmarried couple throughout a particular day, regulations may make such provision as the Secretary of State sees fit as to—
- (a) the entitlement of the person to a community charge benefit in respect of the day, and
  - (b) the amount to which he is entitled.
- (2) Nothing in subsections (3) to (8) below shall prejudice the generality of subsection (1) above.
- (3) The regulations may provide that prescribed provisions shall apply instead of prescribed provisions of this Part, or that prescribed provisions of this Part shall not apply or shall apply subject to prescribed amendments or adaptations.
- (4) The regulations may provide that, for the purpose of calculating in the case of the person concerned the matters mentioned in subsection (5) below, prescribed amounts relating to the person and his partner are to be aggregated and the aggregate is to be apportioned.
- (5) The matters are income, capital, the applicable amount, and the appropriate maximum community charge benefit.

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- (6) The regulations may—
  - (a) amend section 31B(6) below so as to allow for disregarding the whole or part of any pension payable to the partner of the person concerned in determining the latter’s income;
  - (b) amend section 31B(7) below accordingly.
- (7) The regulations may contain different provision as to the following different cases—
  - (a) cases where the first condition is fulfilled on the day concerned by the person concerned but not by his partner;
  - (b) cases where the first condition is fulfilled on the day concerned by the person concerned and by his partner.
- (8) The regulations may include such supplementary, incidental or consequential provisions as appear to the Secretary of State to be necessary or expedient.
- (9) In this section—
  - (a) references to a person’s partner are to the other member of the couple concerned, and
  - (b) references to the first condition are to the condition mentioned in section 20(8B) or (8C) above (as the case may be).

## **22B Polygamous marriages.**

- (1) This section applies to any case where throughout a particular day a person (the person in question) is a husband or wife by virtue of a marriage entered into under a law which permits polygamy; and this section applies whether or not either party to the marriage has for the time being any spouse additional to the other party.
- (2) For the purposes of section 22A above neither party to the marriage shall be taken to be a member of a couple on the day.
- (3) Regulations under this section may make such provision as the Secretary of State sees fit as to—
  - (a) the entitlement of the person in question to a community charge benefit in respect of the day, and
  - (b) the amount to which he is entitled.
- (4) Without prejudice to the generality of subsection (3) above the regulations may include provision equivalent to that included under section 22A above subject to any modifications the Secretary of State sees fit.”

.....  
6

The following shall be inserted after section 31—

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### *“ Community charge benefits*

#### **31A Nature of benefits.**

- (1) In relation to England and Wales, regulations shall provide that where a person is entitled to a community charge benefit in respect of a charging authority’s personal community charge the benefit shall take such of the following forms as is prescribed in the case of the person—
  - (a) a payment or payments by the authority to the person;
  - (b) a reduction in the amount the person is liable to pay to the authority in respect of the charge as it has effect for the relevant chargeable financial year;
  - (c) both such payment or payments and such reduction.
- (2) In relation to Scotland, regulations shall provide that where a person is entitled to a community charge benefit in respect of a personal community charge determined by a regional, islands or district council the benefit shall take such of the following forms as is prescribed in the case of the person—
  - (a) a payment or payments to the person by the levying authority to which the charge is payable;
  - (b) a reduction in the amount the person is liable to pay in respect of the charge as it has effect for the relevant chargeable financial year;
  - (c) both such payment or payments and such reduction.
- (3) Regulations shall provide that where a person is entitled to a community charge benefit in respect of a contribution period the benefit shall take such of the following forms as is prescribed in the case of the person—
  - (a) a payment or payments by the relevant authority to the person;
  - (b) the reductions mentioned in subsection (4) below;
  - (c) both such payment or payments and such reductions.
- (4) The reductions are—
  - (a) a reduction in the amount the person is liable to pay to the charge payer in respect of the contribution period, and
  - (b) a consequential reduction in the amount the charge payer is liable to pay in respect of the charge concerned as it has effect for the relevant chargeable financial year.
- (5) For the purposes of subsections (1) and (2) above the relevant chargeable financial year is the chargeable financial year in which the relevant day falls; and the relevant day is the day in respect of which the person concerned is entitled to the benefit.
- (6) For the purposes of subsection (3) above the relevant authority is—
  - (a) in relation to England and Wales, the authority to which an amount is payable in respect of the collective community charge concerned under section 15 of the 1988 Act;
  - (b) in relation to Scotland, the levying authority to which the collective community charge is payable.
- (7) For the purposes of subsection (4) above the charge payer is—

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- (a) in relation to England and Wales, the person who is liable to pay an amount in respect of the collective community charge concerned under section 15 of the 1988 Act;
  - (b) in relation to Scotland, the person who is liable to pay the collective community charge under section 11(5) of the 1987 Act.
- (8) For the purposes of subsection (4) above the relevant chargeable financial year is the chargeable financial year in which the contribution period falls.
- (9) Regulations under subsection (1), (2) or (3) above may include such supplementary, incidental or consequential provisions as appear to the Secretary of State to be necessary or expedient; and such provisions may include provisions amending or adapting provisions of the 1987 Act or the 1988 Act.

### **31B Arrangements for benefits.**

- (1) Any community charge benefit provided for by virtue of a scheme under section 20(1) above (in this Act referred to as a community charge benefit scheme) is to be administered by the appropriate authority.
- (2) For the purposes of this section in its application to England and Wales, the appropriate authority in relation to a particular benefit is the charging authority as regards whose personal or collective community charge a person is entitled to the benefit.
- (3) For the purposes of this section in its application to Scotland, the appropriate authority in relation to a particular benefit is the levying authority—
  - (a) to which the personal community charge is payable by a person entitled to the benefit; or
  - (b) in whose area is situated the premises in respect of residence in which for a contribution period a collective community charge contribution is payable.
- (4) Charging authorities may agree that one shall carry out responsibilities relating to community charge benefits on another's behalf.
- (5) Levying authorities may agree that one shall carry out responsibilities relating to community charge benefits on another's behalf.
- (6) A charging authority or levying authority may modify any part of the community charge benefit scheme administered by the authority—
  - (a) so as to provide for disregarding, in determining a person's income, the whole or part of any war disablement pension or war widow's pension payable to that person;
  - (b) to such extent in other respects as may be prescribed,
 and any such modifications may be adopted by resolution of an authority.
- (7) Modifications other than such modifications as are mentioned in subsection (6)(a) above shall be so framed as to secure that, in the estimate of the authority adopting them, the total of the benefits which will be allowed by the authority for any year will not exceed the permitted total of benefits for that year.



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- (8) An authority which has adopted modifications may by resolution revoke or vary them.
- (9) If the community charge benefit scheme includes power for an authority to exercise a discretion in allowing community charge benefits, the authority shall not exercise that discretion so that the total of the benefits allowed by it for any year exceeds the permitted total of benefits for that year.
- (10) In relation to any authority the permitted total of benefits for any year shall be such amount as is calculated in accordance with rules contained in an order made by the Secretary of State.

### **31C Adjudication.**

- (1) Regulations shall provide that, where a person has claimed a community charge benefit as regards—
  - (a) a personal or collective community charge of a charging authority, or
  - (b) a personal or collective community charge payable to a levying authority,the authority shall notify the person of its determination of the claim.
- (2) Any such notification shall be given in such form as may be prescribed.
- (3) Regulations shall make provision for reviews of determinations relating to community charge benefits.

### **31D Excess benefits.**

- (1) Regulations may make provision as to any case where a charging authority or a levying authority has allowed a community charge benefit to a person and the amount allowed exceeds the amount to which he is entitled in respect of the benefit.
- (2) As regards any case where the benefit is in respect of a personal community charge the regulations may provide that—
  - (a) a sum equal to the excess shall be due from the person concerned to the authority (whatever the form the benefit takes);
  - (b) any liability under any provision included under paragraph (a) above shall be met by such method mentioned in subsection (3) below as is prescribed as regards the case concerned, or by such combination of two or all three of the methods as is prescribed as regards the case concerned.
- (3) The methods are—
  - (a) payment by the person concerned;
  - (b) addition to any amount payable in respect of the charge concerned;
  - (c) deduction from any other income-related benefit which he may be allowed by the authority concerned.
- (4) As regards any case where the benefit is in respect of a contribution period the regulations may provide that—
  - (a) a sum equal to the excess shall be due from the person concerned to the authority (whatever the form the benefit takes);

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- (b) any liability under any provision included under paragraph (a) above shall be met by such method mentioned in subsection (5) below as is prescribed as regards the case concerned, or by such combination of the methods as is prescribed as regards the case concerned;
  - (c) there is to be no adjustment as between the person concerned and the charge payer, or as between the charge payer and the authority concerned.
- (5) The methods are—
- (a) payment by the person concerned;
  - (b) deduction from any other income-related benefit which he may be allowed by the authority concerned.
- (6) In a case where the regulations provide that a sum or part of a sum is to be paid, and the sum or part is not paid on or before such day as may be prescribed, the regulations may provide that the sum or part shall be recoverable in a court of competent jurisdiction.
- (7) For the purposes of subsection (4) above the charge payer is—
- (a) in relation to England and Wales, the person who is liable to pay an amount in respect of the collective community charge concerned under section 15 of the 1988 Act;
  - (b) in relation to Scotland, the person who is liable to pay the collective community charge under section 11(5) of the 1987 Act.
- (8) The regulations may provide that they are not to apply as regards any case falling within a prescribed category.

### **31E Shortfall in benefits.**

- (1) Regulations may make provision as to any case where a charging authority or a levying authority has allowed a community charge benefit to a person and the amount allowed is less than the amount to which he is entitled in respect of the benefit.
- (2) In particular, as regards any prescribed case where the benefit is in respect of a contribution period the regulations may provide that—
  - (a) a sum equal to the difference shall be due from the authority to the person concerned;
  - (b) any liability under any provision included under paragraph (a) above shall be met by payment and not by such reductions as are mentioned in section 31A(4) above (whatever the form the benefit actually allowed takes);
  - (c) there is to be no adjustment as between the person concerned and the charge payer, or as between the charge payer and the authority concerned.
- (3) For the purposes of subsection (2) above the charge payer is—
  - (a) in relation to England and Wales, the person who is liable to pay an amount in respect of the collective community charge concerned under section 15 of the 1988 Act;
  - (b) in relation to Scotland, the person who is liable to pay the collective community charge under section 11(5) of the 1987 Act.

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### **31F Community charge benefit finance.**

- (1) For each year the Secretary of State shall pay a subsidy (to be known as community charge benefit subsidy) to each charging authority and to each levying authority.
- (2) The amount of community charge benefit subsidy to be paid to a charging authority or a levying authority for a year shall be calculated in such manner as may be specified by an order made by the Secretary of State.
- (3) Any such order shall require the calculation to be made by reference to an amount found by—
  - (a) taking the total amount allowed by the authority for the year by way of community charge benefits, and
  - (b) adjusting that total by making such additions or subtractions (or both) as are specified in the order.
- (4) The Secretary of State may deduct, from the amount which would (apart from this subsection) be payable to a charging or levying authority by way of community charge benefit subsidy for a year, such amount as he considers it unreasonable to pay by way of such subsidy.
- (5) The Secretary of State may pay to an authority, as part of the amount of community charge benefit subsidy payable to the authority for a year, an additional sum in respect of the costs of administering community charge benefits; and any such additional sum shall be calculated in a manner specified by an order made by the Secretary of State.
- (6) Subsidy under this section shall be payable by the Secretary of State at such time and in such manner as the Treasury may direct, but subject—
  - (a) to the making of a claim for it in such form and containing such particulars as the Secretary of State may from time to time determine; and
  - (b) to such conditions as to records, certificates, audit or otherwise as the Secretary of State may, with the approval of the Treasury, impose.
- (7) The amount of any subsidy payable to an authority shall be calculated to the nearest pound, by disregarding an odd amount of 50 pence or less and by treating an odd amount exceeding 50 pence as a whole pound.

### **31G Information.**

- (1) The Secretary of State may supply to charging authorities and levying authorities such information of a prescribed description obtained by reason of the exercise of any of his functions under the benefit Acts as they may require in connection with any of their functions relating to community charge benefits.
- (2) Charging authorities and levying authorities shall supply to the Secretary of State such information of a prescribed description obtained by reason of the exercise of their functions relating to community charge benefits as he may require in connection with any of his functions under the benefit Acts.

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- (3) It shall also be the duty of each charging authority and of each levying authority to supply the Secretary of State, in the prescribed manner and within the prescribed time—
  - (a) with such information as he may require concerning its performance of any of its functions relating to community charge benefits;
  - (b) with such information as he may require to enable him to prepare estimates of likely future amounts of community charge benefit subsidy; and
  - (c) with such information as he may require to enable him to decide questions relating to the development of policy as regards community charge benefits.
- (4) Each charging authority shall take such steps as appear to it appropriate for the purpose of securing that any person who may be entitled to a community charge benefit as regards a personal or collective community charge of the authority becomes aware that he may be entitled to it.
- (5) Each levying authority shall take such steps as appear to it appropriate for the purpose of securing that any person who may be entitled to a community charge benefit in respect of a personal community charge payable to the authority becomes aware that he may be entitled to it.
- (6) Each charging authority and each levying authority shall make copies of the community charge benefit scheme, with any modifications adopted by it under section 31B above, available for public inspection at its principal office at all reasonable hours without payment.”

.....

7 In section 51 (regulations about claims for and payments of benefit) in subsection (1) paragraphs (j) and (u) shall be omitted.

.....

8 The following shall be inserted after section 51—

**“51A Community charge benefits: administration.**

- (1) Regulations may provide as follows as regards any community charge benefit—
  - (a) for requiring a claim for a benefit to be made by such person, in such manner and within such time as may be prescribed;
  - (b) for treating a claim made in such circumstances as may be prescribed as having been made at such date earlier or later than that at which it is made as may be prescribed;
  - (c) for permitting a claim to be made, or treated as if made, for a period wholly or partly after the date on which it is made;
  - (d) for permitting an award on a claim to be made for such a period subject to the condition that the claimant satisfies the requirements for entitlement when benefit becomes payable, or any right to a reduction or a consequential reduction becomes available, under the award;

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- (e) for a review of any award if those requirements are found not to have been satisfied;
- (f) for the disallowance on any ground of a person's claim for a benefit to be treated as a disallowance of any further claim by that person for that benefit until the grounds of the original disallowance have ceased to exist;
- (g) for enabling one person to act for another in relation to a claim for a benefit and for enabling such a claim to be made and proceeded with in the name of a person who has died;
- (h) for requiring any information or evidence needed for the determination of a claim or of any question arising in connection with a claim to be furnished by such person as may be prescribed in accordance with the regulations;
- (i) for the time when and manner in which any benefit (or part) which takes the form of a payment is to be paid, and for the information and evidence to be furnished in connection with the payment;
- (j) for the time when the right to make a reduction or consequential reduction may be exercised;
- (k) for notice to be given of any change of circumstances affecting the continuance of entitlement to a benefit;
- (l) for calculating the amount of a benefit according to a prescribed scale or otherwise adjusting it so as to avoid fractional amounts or facilitate computation;
- (m) for suspending (in whole or in part) any payment or right to make a reduction or consequential reduction, where it appears to the authority which allowed a benefit that a question arises whether the conditions for entitlement to the benefit are or were fulfilled or whether the award ought to be revised or whether an appeal ought to be brought against the award;
- (n) for withholding in prescribed circumstances any payment or right to make a reduction or consequential reduction, and for subsequently making in prescribed circumstances any withheld payment or restoring in prescribed circumstances any right to make a reduction or consequential reduction;
- (o) in the case of any benefit (or part) which takes the form of a payment, for payment or distribution to or among persons claiming to be entitled on the death of any person, and for dispensing with strict proof of their title;
- (p) for making a payment on account of a benefit, or conferring a right to make a reduction or consequential reduction on account, where no claim has been made and it is impracticable for one to be made immediately;
- (q) for making a payment on account of a benefit, or conferring a right to make a reduction or consequential reduction on account, where a claim has been made but it is impracticable for the claim or an appeal, reference, review or application relating to it to be determined immediately;
- (r) for making a payment on account of a benefit, or conferring a right to make a reduction or consequential reduction on account, where an

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award has been made but it is impracticable to institute the benefit immediately;

(s) generally as to administration.

(2) Regulations under this section may include provision that prescribed provisions shall apply instead of prescribed provisions of the 1987 Act or the 1988 Act, or that prescribed provisions of the 1987 Act or the 1988 Act shall not apply or shall apply subject to prescribed amendments or adaptations.

(3) References in subsection (2) above to the 1987 Act or the 1988 Act include references to regulations made under the Act concerned.

**51B Administration of benefits: general.**

(1) Regulations may provide for a claim for one relevant benefit to be treated, either in the alternative or in addition, as a claim for any other relevant benefit that may be prescribed.

(2) Regulations may provide for treating a payment made or right conferred by virtue of regulations under section 51(1)(t) above, or of regulations under section 51A(1)(p) to (r) above, as made or conferred on account of any relevant benefit that is subsequently awarded or paid.

(3) For the purposes of subsections (1) and (2) above relevant benefits are—  
(a) any benefit to which section 51 above applies, and  
(b) any community charge benefit.”

9 (1) Section 56 (legal proceedings) shall be amended as follows.

<sup>F942</sup>(2) .....

<sup>F942</sup>(3) .....

<sup>F942</sup>(4) .....

(5) In subsection (5) for “(4)” there shall be substituted “ (4A) ”.

**Textual Amendments**  
**F942** Sch. 10 (except paras. 1, 9(1)(5)) repealed (1.7.1992) by 1992 c. 6, ss. 3, 7(2), **Sch.1** (with Sch. 3 paras. 2, 4, 6)

10 In section 61 (consultations on subordinate legislation) after paragraph (b) of subsection (7) there shall be inserted—

“(c) regulations relating to community charge benefits (other than regulations of which the effect is to increase any amount specified in regulations previously made);

(d) an order under section 31B(10) or 31F above.”.

11 (1) Section 83 (orders and regulations) shall be amended as follows.

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- (2) In subsection (2) after “housing benefit” there shall be inserted “ or community charge benefits ”.
- (3) In subsection (3) after paragraph (c) there shall be inserted—
- “(cc) regulations under Part II of this Act which relate to community charge benefits and are made before 1 April 1990;
  - (ccc) orders under section 31F(2) or (5) above which are made before 1 April 1990;”.
- (4) In subsection (5) after “30” there shall be inserted “ , 31F ”.
- .....
- 12 In section 85 (financial provision) in subsection (1)(a) after sub-paragraph (v) there shall be inserted—
- “(vi) community charge benefit subsidy;”.

## SCHEDULE 11

Section 136.

### TRIBUNALS

#### [<sup>F943</sup>PART 1

#### THE VALUATION TRIBUNAL FOR ENGLAND

##### Textual Amendments

**F943** Sch. 11 Pt. 1 inserted (1.4.2008 with the exception of Sch. 11 paras. A2, A3, A18, 12.12.2008 for the purpose of the insertion of Sch. 11 para. A3, 1.10.2009 in so far as not already in force) by [Local Government and Public Involvement in Health Act 2007 \(c. 28\)](#), s. 245(5), [Sch. 15 para. 2](#); S.I. 2008/917, art. 2(1)(w)(2); S.I. 2008/3110, arts. 2(j), 6(c)(i)

##### *Establishment*

- A1 There shall be a Valuation Tribunal for England.

##### *Jurisdiction*

- A2 (1) The jurisdiction of the existing English tribunals, including their jurisdiction under current legislation, is transferred to the Tribunal.
- (2) The jurisdiction of the existing English tribunals under current legislation is their jurisdiction under any of the following—

##### *This Act*

- Regulations under section 55.
- Paragraph 4 of Schedule 4A.
- Paragraph 5C of Schedule 9.



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*Land Drainage Act 1991 (c. 59)*

Section 45.

*Local Government Finance Act 1992 (c. 14)*

Section 16.

Regulations under section 24.

Paragraph 3 of Schedule 3.

- (3) The jurisdiction transferred by this paragraph is to be exercised as regards all appeals under that jurisdiction, whether made before or after the transfer.
- (4) The existing English tribunals are the valuation tribunals established in relation to England by regulations under this Schedule (prior to its amendment by the Local Government and Public Involvement in Health Act 2007) which are in existence immediately before this paragraph comes into force.
- A3 (1) This paragraph applies as regards any matter which falls within the jurisdiction of the Tribunal.
- (2) The Secretary of State may by regulations provide that, where the persons mentioned in sub-paragraph (3) below agree in writing that the matter is to be referred to arbitration, the matter shall be so referred.
- (3) The persons are the persons who, if the matter were to be the subject of an appeal to the Tribunal, would be the parties to the appeal.

*Membership*

- A4 The Tribunal is to consist of the following members—
- (a) the President of the Valuation Tribunal for England;
  - (b) one or more Vice-Presidents of the Valuation Tribunal for England;
  - (c) the members of a panel of persons to act as chairmen of the Tribunal;
  - (d) other persons appointed as members of the Tribunal.
- A5 A Vice-President has the functions assigned to him by the President.
- A6 (1) This paragraph applies if—
- (a) the office of President is vacant, or
  - (b) the President is absent or otherwise unable to act.
- (2) The President's functions may be exercised by any Vice-President.
- A7 (1) It is for the Lord Chancellor to appoint the members of the Tribunal.
- (2) It is for the Secretary of State to determine the terms and conditions on which members of the Tribunal are to be appointed.
- (3) Paragraphs A11 to A13 make further provision about determination of remuneration etc.
- A8 (1) It is for the Secretary of State to determine the following matters—
- (a) how many Vice-Presidents the Tribunal is to have;
  - (b) how many members the panel of chairmen is to have;
  - (c) how many other members the Tribunal is to have.

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- (2) A determination under this paragraph may specify, in relation to a class of member—
- (a) a particular number, or
  - (b) a minimum number or a maximum number, or both.
- (3) Before making a determination under this paragraph the Secretary of State must consult both of the following—
- (a) the President;
  - (b) the Valuation Tribunal Service.

#### *Tenure of office*

- A9 (1) A member of the Tribunal shall hold office in accordance with the terms and conditions of his appointment.
- (2) That is subject to the other provisions of this Schedule.
- A10 The Lord Chancellor may remove a member of the Tribunal from office if the Lord Chancellor is satisfied that the member is—
- (a) unable,
  - (b) unwilling, or
  - (c) unfit (whether because of misbehaviour or otherwise),
- to perform his functions as a member of the Tribunal.

#### *Remuneration, allowances & pension*

- A11 It is for the Secretary of State to determine what (if any) remuneration is payable to the President and the Vice-Presidents.
- A12 It is for the Secretary of State to determine what (if any) allowances (including travelling and subsistence allowances) are payable to the members of the Tribunal.
- A13 It is for the Secretary of State to determine—
- (a) what (if any) pension is payable to, or in respect of, a person who has held office as President or Vice-President, and
  - (b) what (if any) amounts are payable towards provision for the payment of a pension to, or in respect of, a person who has held office as President or Vice-President.
- A14 The Valuation Tribunal Service must pay any amount which is payable in accordance with a determination made by the Secretary of State under paragraph A11, A12 or A13.

#### *Organisation & delegation*

- A15 The President may make arrangements for the organisation of the Tribunal (whether in divisions or otherwise).
- A16 (1) The President or a Vice-President may delegate any of his functions to any other member of the Tribunal.
- (2) But where the President or a Vice-President has been selected to deal with an appeal, that person may not delegate any function of deciding that appeal.

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- (3) A member of the Tribunal to whom a function is delegated under sub-paragraph (1) may delegate the function to any other member of the Tribunal (unless the delegation under sub-paragraph (1) does not allow such sub-delegation).
- (4) Any delegation under sub-paragraph (1) or (3) must be made in writing.

#### *Dealing with appeals*

- A17 (1) The President must make tribunal business arrangements.
- (2) Tribunal business arrangements are arrangements which provide for the selection of the member or members of the Tribunal to deal with any appeal made to the Tribunal.
  - (3) Tribunal business arrangements must provide for at least one senior member of the Tribunal to deal with an appeal.
  - (4) The senior members of the Tribunal are—
    - (a) the President;
    - (b) the Vice-Presidents;
    - (c) the members of the panel of chairmen.
  - (5) Tribunal business arrangements must comply with, and are subject to, regulations under paragraph A19.
- A18 (1) This paragraph applies if a member of the Tribunal dealing with an appeal becomes unable to act.
- (2) The other members dealing with the appeal may continue to deal with the appeal.
  - (3) Or, if the member who becomes unable to act is the only member dealing with the appeal, a further selection must be made in accordance with tribunal business arrangements.

#### *<sup>F944</sup>Power for member of First-tier Tribunal to act as member of the Tribunal*

#### **Textual Amendments**

**F944** Sch. 11 para. A18A and cross-heading inserted (31.10.2012) by [Local Government Finance Act 2012](#) (c. 17), [Sch. 4 para. 2](#)

- A18A (1) A member of the First-tier Tribunal (an “FTT member”) may act as a member of the Valuation Tribunal for England.
- (2) An FTT member may only act as a member of the Tribunal—
    - (a) at the request of the President and with the approval of the Senior President of Tribunals,
    - (b) in relation to an appeal that relates, in whole or in part, to a council tax reduction scheme made or having effect as if made by a billing authority in England, and
    - (c) if the FTT member is not disqualified from being, or acting as, a member of the Tribunal.
  - (3) A request under sub-paragraph (2)(a)—
    - (a) may relate to a particular appeal or to appeals of a particular kind,

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- (b) may be made only if the President thinks that FTT members are likely to have particular expertise that is relevant to the determination of the appeal, or to appeals of the kind, to which it relates.
- (4) An approval under sub-paragraph (2)(a) may relate to a particular appeal or to appeals of a particular kind.
- (5) The President may withdraw a request at any time; and an FTT member acting as a Tribunal member in response to a request must cease to do so if it is withdrawn.
- (6) References in this Schedule and in regulations made under paragraph A19 to a member of the Tribunal include an FTT member acting as a member of the Tribunal.
- (7) But sub-paragraph (6) does not apply—
  - (a) to paragraph A7, A8, A9, A10 or A12 (which make provision about the appointment and removal of, numbers of, and payments to, members of the Tribunal);
  - (b) to regulations under paragraph A19, if and to extent that the regulations provide that it does not apply.
- (8) The Valuation Tribunal Service may make payments to the Lord Chancellor in respect of the expenditure incurred by the Lord Chancellor in paying remuneration, allowances or expenses to an FTT member whilst acting as a member of the Tribunal.
- (9) In this paragraph—
  - (a) references to an appeal include a review by the Tribunal of a decision made by it on an appeal,
  - (b) “council tax reduction scheme” has the same meaning as in Part 1 of the Local Government Finance Act 1992 (see section 13A(9) of that Act).]

#### *Regulations*

- A19 (1) The Secretary of State may, by regulations, make provision in relation to procedure or any other matter relating to the Tribunal.
- (2) Regulations under this paragraph may include provision about any of these matters—
    - (a) the circumstances in which persons are disqualified from becoming or continuing to be members of the Tribunal;
    - (b) the circumstances in which members of the Tribunal are to be disqualified from acting;
    - (c) the factors which are not to disqualify persons from becoming or continuing to be members of the Tribunal;
    - (d) the factors which are not to disqualify members of the Tribunal from acting;
    - (e) the functions of the Tribunal relating to an appeal which may be discharged on its behalf by the clerk of the Tribunal or by any other member of the Tribunal's staff.
  - (3) Regulations under this paragraph may not make provision in relation to staff, accommodation and equipment.
  - (4) Part 3 makes further provision about the kind of regulations that may be made under this paragraph.

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### Interpretation

A20 In this Part—

- (a) “Tribunal” means the Valuation Tribunal for England;
- (b) “President” means President of the Valuation Tribunal for England;
- (c) “Vice-President” means Vice-President of the Valuation Tribunal for England;
- (d) “panel of chairmen” means the panel of persons to act as chairmen of the Tribunal;
- (e) “Tribunal's staff” means the staff provided to the Tribunal by (or under arrangements made by) the Valuation Tribunal Service.]

## [<sup>F945</sup>PART 2

### VALUATION TRIBUNALS: WALES]

#### Textual Amendments

**F945** Sch. 11 Pt. 2: Sch. 11 paras. 1-7A renumbered as Sch. 11 Pt. 2 (1.10.2009) by [Local Government and Public Involvement in Health Act 2007 \(c. 28\)](#), s. 245(5), [Sch. 15 para. 3](#); S.I. 2008/3110, art. 6(c)(ii)

### Establishment

- 1 (1) The Secretary of State shall make regulations providing for the establishment<sup>[F946]</sup>, in relation to Wales, of one or more tribunals] (to be known as <sup>[F947]</sup>valuation tribunals]).
- (2) The regulations may include such provision as he sees fit
- <sup>F948</sup>(a) .....
  - (b) <sup>F949</sup>... in relation to membership, staff, accommodation, equipment, procedure and other matters relating to tribunals.

#### Textual Amendments

**F946** Words in Sch. 11 Pt. 2 para. 1(1) substituted (1.10.2009) by [Local Government and Public Involvement in Health Act 2007 \(c. 28\)](#), s. 245(5), [Sch. 15 para. 4\(a\)](#); S.I. 2008/3110, art. 6(c)(ii)

**F947** Words in Sch. 11 para. 1(1) substituted (6.3.1992) by 1992 c. 14, s. 117(1), [Sch. 13 para. 88\(1\)](#) (with s. 118(1)(2)(4))

**F948** Sch. 11 Pt. 2 para. 1(2)(a) repealed (1.10.2009) by [Local Government and Public Involvement in Health Act 2007 \(c. 28\)](#), s. 245(5), [Sch. 15 para. 4\(b\)](#), [Sch. 18 Pt. 17](#); S.I. 2008/3110, art. 6(c)(ii)

**F949** Words in Sch. 11 Pt. 2 para. 1(2)(b) repealed (1.10.2009) by [Local Government and Public Involvement in Health Act 2007 \(c. 28\)](#), s. 245(5), [Sch. 15 para. 4\(c\)](#), [Sch. 18 Pt. 17](#); S.I. 2008/3110, art. 6(c)(ii)

[<sup>F950</sup>1A In this Part, references to a tribunal are references to any tribunal established in relation to Wales by regulations under paragraph 1.]

#### Textual Amendments

**F950** Sch. 11 Pt. 2 para. 1A inserted (1.10.2009) by [Local Government and Public Involvement in Health Act 2007 \(c. 28\)](#), s. 245(5), [Sch. 15 para. 5](#); S.I. 2008/3110, art. 6(c)(ii)

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### *Jurisdiction*

- 2 The tribunals shall exercise the jurisdiction conferred on them by—
- (a) section 23 above;
  - (b) regulations under section 55 above.
  - [<sup>F951</sup>(c) paragraph 4 of Schedule 4A above.]
  - [<sup>F952</sup>(ca) paragraph 5C of Schedule 9 above;]
  - <sup>F953</sup>[(d) section 16 of the 1992 Act;
  - (e) regulations under section 24 of that Act;
  - (f) paragraph 3 of Schedule 3 to that Act.]

#### **Textual Amendments**

- F951** Sch. 11 para. 2(c) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 76\(2\)](#)
- F952** Sch. 11 para. 2(ca) inserted (18.9.2003) by [Local Government Act 2003 \(c. 26\)](#), [ss. 72\(5\)](#), 128(1)(a)
- F953** Sch. 11 para. 2(d)-(f) inserted (6.3.1992) by [1992 c. 14](#), s. 117(1), [Sch. 13 para. 88\(2\)](#) (with s. 118(1)(2)(4))

<sup>F954</sup>3 .....

#### **Textual Amendments**

- F954** Sch. 11 Pt. 2 para. 3 repealed (1.10.2009) by [Local Government and Public Involvement in Health Act 2007 \(c. 28\)](#), s. 245(5), [Sch. 15 para. 6\(1\)](#), [Sch. 18 Pt. 17](#) (with [Sch. 15 para. 6\(2\)](#)); S.I. 2008/3110, art. 6(c)(ii)

### *Arbitration*

- 4 (1) This paragraph applies as regards any matter which falls within the jurisdiction conferred on tribunals by or under this Act.
- (2) The Secretary of State may by regulations provide that, where the persons mentioned in sub-paragraph (3) below agree in writing that the matter is to be referred to arbitration, the matter shall be so referred.
- (3) The persons are the persons who, if the matter were to be the subject of an appeal to a tribunal, would be the parties to the appeal.

### *Membership*

- 5 (1) Regulations under paragraph 1 above may include provision—
- (a) that the number of members of a tribunal is to be such as is determined by the Secretary of State;
  - (b) for the appointment by a prescribed person or persons of the members of each tribunal;
  - (c) that one of the members is to be president of the tribunal;
  - (d) that the president is to be appointed by the members by a prescribed method, and that if one is not so appointed within a prescribed period the president

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- is to be appointed by the Secretary of State after consulting such prescribed persons as he sees fit;
- (e) that some of the members (who may include the president) are to be appointed to the position of chairman, that the number to be appointed is to be stated by a prescribed person or persons, and that the appointments are to be made by the members themselves by a prescribed method or (if they default) by a prescribed person or persons;
  - (f) that persons are to be disqualified from becoming or continuing to be members in prescribed circumstances;
  - (g) that members are to be disqualified from acting in cases falling within prescribed descriptions;
  - (h) that prescribed factors are not to disqualify persons from becoming or continuing to be members;
  - (i) that prescribed factors are not to disqualify members from acting;
  - (j) as to the duration (subject to disqualification, termination or resignation) of any appointment as president or member or chairman;
  - (k) allowing the Secretary of State to terminate an appointment as president;
  - (l) requiring the person or persons who appointed a member to terminate the appointment if the Secretary of State so directs after consulting the person or persons who made the appointment;
  - (m) allowing a president to terminate a person's appointment as chairman, and requiring a president to do so if the Secretary of State directs him to do so;
  - (n) allowing a person appointed as president or member or chairman to resign if such notice as may be prescribed is given;
  - (o) that a person who ceases to be president or member or chairman is to be eligible for re-appointment in prescribed circumstances;
  - (p) that a member is to be entitled to such [<sup>F955</sup>remuneration and] travelling, subsistence and other allowances [<sup>F956</sup>as the Secretary of State may, with the approval of the Treasury, from time to time determine].
- (2) The regulations may include provision for the administration of members' allowances to be the responsibility of the clerk of the tribunal.

#### Textual Amendments

**F955** Words in Sch. 11 Pt. 2 para. 5(1)(p) inserted (1.10.2009) by [Local Government and Public Involvement in Health Act 2007 \(c. 28\), s. 245\(5\)](#), [Sch. 15 para. 7](#); S.I. 2008/3110, art. 6(c)(ii)

**F956** Words in Sch. 11 para. 5(1)(p) substituted (6.3.1992) by [1992 c. 14, s. 117\(1\)](#), [Sch. 13 para. 88\(3\)](#) (with [s. 118\(1\)\(2\)\(4\)](#))

#### Staff

- 6 (1) Regulations under paragraph 1 above <sup>F957</sup>... may include provision—
- (a) that a tribunal shall appoint a clerk of the tribunal and may appoint other employees;
  - (b) that a tribunal shall pay to its employees such remuneration and allowances as the tribunal determines;
  - (c) that (subject to disqualification) employees shall be appointed on such other terms and conditions as the tribunal may determine;



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- (d) that an appointment shall be invalid unless made with the approval of the Secretary of State;
  - (e) that a determination as to remuneration or allowances shall be invalid unless made with the approval of the Secretary of State given with the Treasury's consent;
  - (f) that persons are to be disqualified from becoming or continuing to be employees in prescribed circumstances;
  - (g) that employees are to be disqualified from acting in cases falling within prescribed descriptions;
  - (h) that prescribed factors are not to disqualify persons from becoming or continuing to be employees;
  - (i) that prescribed factors are not to disqualify employees from acting.
- (2) The regulations may include provision—
- (a) that any function of making an appointment, or determining remuneration or allowances or other terms or conditions, may be performed on behalf of a tribunal by two or more of its members;
  - (b) that one of those members must be the president.
- (3) The regulations may include provision for the administration of employees' remuneration and allowances to be the responsibility of the clerk of the tribunal.
- (4) The regulations may include provision that where a person ceases to be employed by a local valuation panel and immediately becomes employed by a [<sup>F958</sup>valuation tribunal], for the purposes of [<sup>F959</sup>the Employment Rights Act 1996] his period of employment by the panel shall count as a period of employment by the tribunal and the change of employment shall not break the continuity of the period of employment.
- (5) For the purposes of sub-paragraph (4) above a local valuation panel is a local valuation panel constituted under a scheme under section 88 of the 1967 Act.
- <sup>F960</sup>(6) .....

#### Textual Amendments

- F957** Words in Sch. 11 Pt. 2 para. 6(1) repealed (1.10.2009) by [Local Government and Public Involvement in Health Act 2007 \(c. 28\)](#), s. 245(5), [Sch. 15 para. 8](#), [Sch. 18 Pt. 17](#); S.I. 2008/3110, art. 6(c)(ii)
- F958** Words in Sch. 11 para. 6(4) substituted (6.3.1992) by 1992 c. 14, s. 117(1), [Sch. 13 para. 88\(4\)](#) (with s. 118(1)(2)(4))
- F959** Words in Sch. 11 para. 6(4) substituted (22.8.1996) by 1996 c. 18, ss. 240, 243, [Sch. 1 para. 38](#) (with ss. 191-195, 202)
- F960** Sch. 11 para. 6(6) repealed (6.3.1992) by 1992 c. 14, s. 117, [Sch. 13 para. 88\(5\)](#), [Sch. 14](#) (with s. 118(1)(2)(4))

#### *Accommodation and equipment*

- 7 (1) Regulations under paragraph 1 above <sup>F961</sup>... may include provision requiring a tribunal to—
- (a) maintain a permanent office, and

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- (b) make arrangements to secure that the tribunal has such other accommodation, and such secretarial and other equipment, as is sufficient for the performance of its functions.
- (2) The regulations may include provision that any function as to accommodation or equipment may be performed on behalf of a tribunal by its clerk.

#### Textual Amendments

**F961** Words in Sch. 11 Pt. 2 para. 7(1) repealed (1.10.2009) by [Local Government and Public Involvement in Health Act 2007 \(c. 28\)](#), s. 245(5), Sch. 15 para. 9, **Sch. 18 Pt. 17**; S.I. 2008/3110, art. 6(c)(ii)

### *[<sup>F962</sup>Dealing with appeals]*

#### Textual Amendments

**F962** Sch. 11 Pt. 2 para. 7A cross-heading substituted (1.10.2009) by [Local Government and Public Involvement in Health Act 2007 \(c. 28\)](#), s. 245(5), **Sch. 15 para. 10(1)**; S.I. 2008/3110, art. 6(c)(ii)

<sup>F963</sup>7A(1) Regulations under paragraph 1 above may include—

- (a) provision for determining which tribunal is to deal with an appeal;
- (b) provision that prescribed functions of a tribunal relating to an appeal may be discharged on its behalf by its clerk or other prescribed employee;
- (c) provision that prescribed functions of a tribunal relating to an appeal may be discharged on its behalf by one of its members;
- (d) provision that prescribed functions of a tribunal relating to an appeal may be discharged on its behalf by some of its members;
- (e) provision as to the selection of a member who is to discharge functions relating to an appeal on behalf of a tribunal (which may include provision that he must be the president or a chairman);
- (f) provision as to the number and selection of members who are to discharge functions relating to an appeal on behalf of a tribunal (which may include provision that one of them must be the president or a chairman).

#### Textual Amendments

**F963** Sch. 11 para. 8(1) renumbered as Sch. 11 Pt. 2 para. 7A (1.10.2009) by [Local Government and Public Involvement in Health Act 2007 \(c. 28\)](#), s. 245(5), Sch. 15 para. 10(2); S.I. 2008/3110, art. 6(c)(ii)

### <sup>F964</sup>PART 3

#### PROCEDURE, ORDERS ETC]

#### Textual Amendments

**F964** Sch. 11 Pt. 3: Sch. 11 paras. 8-12A renumbered as Sch. 11 Pt. 3 (1.10.2009) by [Local Government and Public Involvement in Health Act 2007 \(c. 28\)](#), s. 245(5), **Sch. 15 para. 3**; S.I. 2008/3110, art. 6(c)(ii)

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## *[<sup>F965</sup>Procedure*

### **Textual Amendments**

**F965** Sch. 11 Pt. 2 para. 8(1) and cross-heading inserted (1.10.2009) by [Local Government and Public Involvement in Health Act 2007 \(c. 28\)](#), s. 245(5), [Sch. 15 para. 11](#); S.I. 2008/3110, art. 6(c)(ii)

- 8 (1) Regulations under paragraph A19 or paragraph 1 may include provision of any kind specified in this paragraph.]
- (2) The regulations may include provision—
- (a) prescribing the procedure to be followed for initiating an appeal, and authorising or requiring it to be dismissed if it is not initiated within a prescribed time;
  - (b) authorising an appeal to be disposed of on the basis of written representations in prescribed circumstances;
  - (c) prescribing the procedure to be followed before the hearing of an appeal;
  - (d) authorising an appeal to be withdrawn before the hearing in prescribed circumstances.
- (3) The regulations may include provision prescribing the procedure to be followed at the hearing of an appeal, and such provision may include provision—
- (a) requiring the hearing to take place in public except in prescribed circumstances;
  - (b) as to the persons entitled to appear and to be heard on behalf of parties to the appeal;
  - (c) authorising the hearing to proceed in the absence of a party or parties to the appeal in prescribed circumstances;
  - (d) requiring persons to attend to give evidence and produce documents;
  - (e) that no rule of confidentiality applicable to the Commissioners of Inland Revenue shall prevent the disclosure for the purposes of the appeal of particulars delivered documents (within the meaning of Part I of the 1992 Act);
  - (ea) as to evidence generally (whether written evidence or oral evidence given under oath or affirmation) and, in particular, as to the use as evidence of particulars delivered [<sup>F966</sup>documents.] of information supplied under—
    - (i) Schedule 9 above;
    - (ii) regulations under Schedule 2 above;
    - (iii) section 82 of the 1967 Act; or
    - [<sup>F967</sup>(iv) paragraph 15A or 15B of Schedule 2 to the 1992 Act or regulations under that Schedule;]

<sup>F968</sup> ... of information disclosed by virtue of section 1(1) of the Non-Domestic Rating (Information) Act 1996 [<sup>F969</sup> or of information supplied under section 131 of the Welfare Reform Act 2012 for purposes relating to council tax;];
  - (f) as to the adjournment of the hearing.
- (4) The regulations may include provision—
- (a) that where two or more members of a tribunal are acting the decision of the majority is to prevail or, if the votes are equal, the appeal is to be reheard;

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- (b) requiring reasons for a decision to be given;
  - (c) authorising a decision to be given orally or in writing;
  - (d) authorising a decision to be reserved;
  - (e) authorising or requiring an order to be made in consequence of a decision;
  - [<sup>F970</sup>(f) that an order may require a register or list to be altered (prospectively or retrospectively);
  - (fa) that an order may require the designation of an individual as a responsible individual or as a certification officer, or a designation under section 5 above, to be revoked;
  - (fb) that an order may require an estimate to be quashed or altered;
  - (fc) that an order may require a penalty to be quashed;
  - (fd) that an order may require a decision of a billing authority to be reversed;
  - (fe) that an order may require a calculation (other than an estimate) of an amount to be quashed and may require the amount to be recalculated;]
  - (g) that an order may require any ancillary matter to be attended to;
  - (h) authorising or requiring a tribunal to review or set aside a decision, or to vary or revoke an order, of the tribunal in prescribed circumstances.
- (5) The regulations may include provision—
- (a) requiring decisions and orders to be recorded;
  - (b) as to the proof of decisions and orders;
  - (c) authorising the correction of clerical errors in records of decisions and orders;
  - (d) requiring decisions, orders and corrections to be communicated to the parties to appeals.
- (6) The regulations may include provision that, subject to any other provision of the regulations, a tribunal may regulate its own procedure.
- (7) The regulations may include provision that a person who without reasonable excuse fails to comply with any requirement imposed by the regulations under subparagraph (3)(d) above shall be liable on summary conviction to a fine not exceeding level 1 on the standard scale.

#### Textual Amendments

**F966** Word in Sch. 11 para. 8(3)(ea) substituted (22.5.1996) by 1996 c. 13, s. 1(3)(a)

**F967** Sch. 11 para. 8(3)(ea)(iv) substituted (31.10.2012) by Local Government Finance Act 2012 (c. 17), s. 17(6)(a)

**F968** Word in Sch. 11 para. 8(3)(ea) omitted (31.10.2012) by virtue of Local Government Finance Act 2012 (c. 17), s. 17(6)(b)

**F969** Words in Sch. 11 para. 8(3)(ea) inserted (31.10.2012) by Local Government Finance Act 2012 (c. 17), s. 17(6)(c)

**F970** Sch. 11 para. 8(4)(f)-(fe) substituted (6.3.1992) for Sch. 11 para. 8(4)(f) by 1992 c. 14, s. 117(1), Sch. 13 para. 88(7) (with s. 118(1)(2)(4))

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## ¶<sup>F971</sup> Orders

### Textual Amendments

**F971** Word in Sch. 11 para. 8(3)(ea) substituted (22.5.1996) by [1996 c. 13, s. 1\(3\)\(a\)](#)

- 9 (1) This paragraph applies where a tribunal orders—
- <sup>F972</sup> [ the community charges registration officer for a charging authority to alter
    - (a) the authority’s community charges register,
    - (b) the valuation officer for a billing authority to alter a local non-domestic rating list of the authority,
    - (c) the central valuation officer to alter a central non-domestic rating list, or
    - (d) the listing officer for a billing authority to alter the authority’s valuation list.]
- (2) If the order is recorded in accordance with any provision included in regulations under [<sup>F973</sup> paragraph A19 or paragraph 1] above, the officer or authority ordered shall—
- (a) alter the register or list concerned accordingly, and
  - (b) attend to any ancillary matter provided for in the order (such as the repayment of an amount, or the allowance of an amount by way of deduction against a sum due).

### Textual Amendments

**F972** Sch. 11 para. 9(1)(a)-(d) substituted (6.3.1992) for para. 9(1)(a)-(c) by [1992 c. 14, s. 117\(1\), Sch. 13 para. 88\(8\)](#) (with [s. 118\(1\)\(2\)\(4\)](#))

**F973** Words in Sch. 11 Pt. 2 para. 9(2) substituted (1.10.2009) by [Local Government and Public Involvement in Health Act 2007 \(c. 28\), s. 245\(5\), Sch. 15 para. 12](#); [S.I. 2008/3110, art. 6\(c\)\(ii\)](#)

### Modifications etc. (not altering text)

**C195** Sch. 11 paras. 9 and 10 modified by [S.I. 1989/439, reg. 32\(4\)](#)

**C196** Sch. 11 paras. 9 and 10 applied by [S.I. 1989/439, reg. 33\(3\)](#)

Sch. 11 para. 9 modified (1.4.1993) by [S.I. 1993/290, reg. 32\(5\)](#) and (1.4.1993) by [S.I. 1993/291, reg. 47\(6\)](#)

Sch. 11 para. 9 applied (1.4.1993) by [S.I. 1993/290, reg. 33\(3\)](#) and (1.4.1993) by [S.I. 1993/291, reg. 48\(3\)](#)

- 10 (1) This paragraph applies where a tribunal orders—
- (a) the community charges registration officer for a charging authority to revoke a designation of an individual as a certification officer under regulations under section 30 above,
  - (b) a charging authority to alter an estimate, made for the purposes of regulations under Schedule 2 above, of the amount a person is liable to pay in respect of a community charge of the authority,
  - (c) the community charges registration officer for a charging authority to revoke a designation of an individual as a responsible individual under regulations under Schedule 2 above,
  - (d) a charging authority to quash a penalty imposed by it under Schedule 3 above,
  - (e) the community charges registration officer for a charging authority to quash a penalty imposed by him under Schedule 3 above, or

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- (f) the community charges registration officer for a charging authority to revoke a designation under section 5 above.
- (2) If the order is recorded in accordance with any provision included in regulations under [<sup>F974</sup>paragraph A19 or paragraph 1] above, the authority or officer ordered shall—
- (a) revoke the designation, alter the estimate or quash the penalty accordingly, and
  - (b) attend to any ancillary matter provided for in the order (such as the repayment of an amount, or the allowance of an amount by way of deduction against a sum due).

#### Textual Amendments

**F974** Words in Sch. 11 Pt. 2 para. 10(2) substituted (1.10.2009) by [Local Government and Public Involvement in Health Act 2007 \(c. 28\)](#), s. 245(5), **Sch. 15 para. 13**; S.I. 2008/3110, art. 6(c)(ii)

#### Modifications etc. (not altering text)

**C197** Sch. 11 paras. 9 and 10 modified by [S.I. 1989/439](#), **reg. 32(4)**

**C198** Sch. 11 paras. 9 and 10 applied by [S.I. 1989/439](#), **reg. 33(3)**

- <sup>F975</sup>[ (1) This paragraph applies where a tribunal orders a billing authority—
- 10A
  - (a) to reverse a decision that a particular dwelling is a chargeable dwelling for the purposes of Chapter I of Part I of the 1992 Act, or that a particular person is liable to pay council tax in respect of such a dwelling,
  - (b) to quash or alter an estimate of an amount which a person is liable to pay to the authority in respect of council tax,
  - (c) to quash a calculation (other than an estimate) of such an amount, or to recalculate the amount, or
  - (d) to quash a penalty imposed by the authority under [<sup>F976</sup>regulations under section 14C of or] Schedule 3 to the 1992 Act.
- (2) If the order is recorded in accordance with any provision included in regulations under [<sup>F977</sup>paragraph A19 or paragraph 1] above, the authority ordered shall—
- (a) reverse the decision, quash or alter the estimate, quash the calculation, recalculate the amount or quash the penalty accordingly; and
  - (b) attend to any ancillary matter provided for in the order (such as the repayment of an amount, or the allowance of an amount by way of deduction against a sum due).]

#### Textual Amendments

**F975** Sch. 11 para. 10A inserted (6.3.1992) by [1992 c. 14](#), s. 117(1), **Sch. 13 para. 88(9)** (with s. 118(1)(2)(4))

**F976** Words in Sch. 11 para. 10A(1)(d) inserted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\)](#), s. 14(9)

**F977** Words in Sch. 11 Pt. 2 para. 10A(2) substituted (1.10.2009) by [Local Government and Public Involvement in Health Act 2007 \(c. 28\)](#), s. 245(5), **Sch. 15 para. 14**; S.I. 2008/3110, art. 6(c)(ii)

#### Modifications etc. (not altering text)

**C199** Sch. 11 para. 10A modified (W.) (15.2.2006) by [The Valuation Tribunals \(Wales\) Regulations 2005 \(S.I. 2005/3364\)](#), **regs. 1(4), 41(5)**

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**C200** Sch. 11 para. 10A applied (W.) (15.2.2006) by [The Valuation Tribunals \(Wales\) Regulations 2005 \(S.I. 2005/3364\)](#), regs. 1(4), **42(3)**

### Appeals

- 11 (1) Regulations under [<sup>F978</sup>paragraph A19 or paragraph 1] above may include provision that—
- (a) an appeal shall lie to the High Court on a question of law arising out of a decision or order which is given or made by a tribunal on an appeal under section 23 above [<sup>F979</sup>section 16 of the 1992 Act, paragraph 3 of Schedule 3 to that Act or regulations under section 24 of that Act];
  - (b) an appeal shall lie to the [<sup>F980</sup>Upper Tribunal] in respect of a decision or order which is given or made by a tribunal on an appeal under [<sup>F981</sup>paragraph 4 of Schedule 4A above or regulations under section 55 above].
- (2) The regulations may include—
- (a) provision as to the persons who may appeal to the High Court or the [<sup>F982</sup>Upper Tribunal] ;
  - (b) provision authorising or requiring an appeal to the High Court or the [<sup>F982</sup>Upper Tribunal] to be dismissed if it is not initiated within a prescribed time;
  - (c) provision as to the powers of the High Court or the [<sup>F982</sup>Upper Tribunal] on an appeal to it (which may include provision allowing the tribunal's decision or order to be confirmed, varied, set aside, revoked or remitted, and provision allowing the making of any order the tribunal could have made);
  - <sup>F983</sup> (d) [<sup>F983</sup>provision requiring a charging authority, the community charges registration officer for a charging authority, a billing authority, the valuation officer or listing officer for a billing authority, or the central valuation officer, to act in accordance with any order made by the High Court or the [<sup>F982</sup>Upper Tribunal] , and provision that paragraph 9, 10 or 10A above is to have effect subject to such a requirement.]

#### Textual Amendments

- F978** Words in Sch. 11 Pt. 2 para. 11(1) substituted (1.10.2009) by [Local Government and Public Involvement in Health Act 2007 \(c. 28\)](#), s. 245(5), **Sch. 15 para. 15**; S.I. 2008/3110, art. 6(c)(ii)
- F979** Words in Sch. 11 para. 11(1) added (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 88(10)(a)** (with s. 118(1)(2)(4))
- F980** Words in Sch. 11 para. 11(1)(b) substituted (1.6.2009) by [The Transfer of Tribunal Functions \(Lands Tribunal and Miscellaneous Amendments\) Order 2009 \(S.I. 2009/1307\)](#), art. 1, **Sch. 1 para. 188(a)** (with Sch. 5)
- F981** Words in Sch. 11 para. 11(1)(b) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 88(10)(b)** (with s. 118(1)(2)(4))
- F982** Words in Sch. 11 para. 11(2)(a)-(d) substituted (1.6.2009) by [The Transfer of Tribunal Functions \(Lands Tribunal and Miscellaneous Amendments\) Order 2009 \(S.I. 2009/1307\)](#), art. 1, **Sch. 1 para. 188(a)** (with Sch. 5)
- F983** Sch. 11 para. 11(2)(d) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 88(11)** (with s. 118(1)(2)(4))



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### *Inspection of records*

- 12 (1) This paragraph applies to records which relate to decisions and orders of a tribunal and which are required to be made under any provision included in regulations under [<sup>F984</sup>paragraph A19 or paragraph 1] above.
- (2) The regulations may include provision that a person may, at a reasonable time stated by or on behalf of the tribunal concerned and without making payment, inspect records to which this paragraph applies at the tribunal's permanent office.
- (3) The regulations may include provision that if without reasonable excuse a person having custody of records to which this paragraph applies intentionally obstructs a person in exercising a right under any provision included under sub-paragraph (2) above, he shall be liable on summary conviction to a fine not exceeding level 1 on the standard scale.

#### **Textual Amendments**

**F984** Words in Sch. 11 Pt. 2 para. 12(1) substituted (1.10.2009) by [Local Government and Public Involvement in Health Act 2007 \(c. 28\), s. 245\(5\), Sch. 15 para. 16](#); S.I. 2008/3110, art. 6(c)(ii)

### *[<sup>F985</sup>Meaning of tribunal*

#### **Textual Amendments**

**F985** Sch. 11 Pt. 2 para. 12A and cross-heading inserted (1.10.2009) by [Local Government and Public Involvement in Health Act 2007 \(c. 28\), s. 245\(5\), Sch. 15 para. 17](#); S.I. 2008/3110, art. 6(c)(ii)

- 12A In this Part references to a tribunal are—
- (a) in relation to England, references to the Valuation Tribunal for England;
  - (b) in relation to Wales, references to a tribunal established under paragraph 1 of this Schedule.]

### **[<sup>F986</sup>PART 4**

#### **MISCELLANEOUS]**

#### **Textual Amendments**

**F986** Sch. 11 Pt. 4: Sch. 11 paras. 13-18 renumbered as Sch. 11 Pt. 4 (1.10.2009) by [Local Government and Public Involvement in Health Act 2007 \(c. 28\), s. 245\(5\), Sch. 15 para. 3](#); S.I. 2008/3110, art. 6(c)(ii)

### *[<sup>F987</sup>Finance: Wales]*

#### **Textual Amendments**

**F987** Sch. 11 Pt. 2 para. 13 cross-heading substituted (1.10.2009) by [Local Government and Public Involvement in Health Act 2007 \(c. 28\), s. 245\(5\), Sch. 15 para. 18\(1\)](#); S.I. 2008/3110, art. 6(c)(ii)

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- 13 The Secretary of State shall make such payments as are necessary to meet any expenditure incurred in or in connection with the performance by <sup>F988</sup>the tribunals established in relation to Wales by regulations under paragraph 1] of their functions (whether as regards remuneration, allowances, accommodation, equipment or otherwise).

#### Textual Amendments

**F988** Words in Sch. 11 Pt. 2 para. 13 substituted (1.10.2009) by [Local Government and Public Involvement in Health Act 2007 \(c. 28\), s. 245\(5\), Sch. 15 para. 18\(2\)](#); S.I. 2008/3110, art. 6(c)(ii)

#### General

- 14 Regulations under paragraph 3 above may include—
- <sup>F989</sup>(a) .....
  - (b) provision as to orders, which may include provision requiring the carrying out of an order made by a <sup>F990</sup>valuation tribunal] in exercising jurisdiction conferred by the regulations;
  - (c) provision that an appeal shall lie to the <sup>F991</sup>Upper Tribunal] in respect of a decision or order which is given or made by a <sup>F990</sup>valuation tribunal] in exercising jurisdiction conferred by the regulations;
  - (d) provision as to the persons who may appeal to the <sup>F991</sup>Upper Tribunal]<sup>F992</sup>... as to the powers of the <sup>F991</sup>Upper Tribunal] on an appeal to it;
  - (e) provision requiring the carrying out of an order made by the <sup>F991</sup>Upper Tribunal] on an appeal to it.

#### Textual Amendments

**F989** Sch. 11 para. 14(a) repealed (6.3.1992) by [1992 c. 14, s. 117, Sch. 13 para. 88\(12\), Sch.14 \(with s. 118\(1\)\(2\)\(4\)\)](#)

**F990** Words in Sch. 11 para. 14(b)(c) substituted (6.3.1992) by [1992 c. 14, s. 117\(1\), Sch. 13 para. 88\(12\)\(b\) \(with s. 118\(1\)\(2\)\(4\)\)](#)

**F991** Words in Sch. 11 para. 14(c)-(e) substituted (1.6.2009) by [The Transfer of Tribunal Functions \(Lands Tribunal and Miscellaneous Amendments\) Order 2009 \(S.I. 2009/1307\), art. 1, Sch. 1 para. 188\(b\)\(i\) \(with Sch. 5\)](#)

**F992** Words in Sch. 11 para. 14(d) omitted (1.6.2009) by virtue of [The Transfer of Tribunal Functions \(Lands Tribunal and Miscellaneous Amendments\) Order 2009 \(S.I. 2009/1307\), art. 1, Sch. 1 para. 188\(b\)\(ii\) \(with Sch. 5\)](#)

- 15 Regulations under <sup>F993</sup>paragraph A3 or paragraph 4] above may include—
- (a) provision applying enactments relating to arbitration;
  - (b) provision that an award in an arbitration may include any order a <sup>F994</sup>valuation tribunal] could have made in the matter concerned;
  - (c) provision requiring the carrying out of an order so included.

#### Textual Amendments

**F993** Words in Sch. 11 Pt. 2 para. 15 substituted (1.10.2009) by [Local Government and Public Involvement in Health Act 2007 \(c. 28\), s. 245\(5\), Sch. 15 para. 19](#); S.I. 2008/3110, art. 6(c)(ii)

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**F994** Words in Sch. 11 para. 15(b) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 88(13)** (with s. 118(1)(2)(4))

- 16 (1) Without prejudice to section 143(1) above, regulations under this Schedule may make different provision for cases where [<sup>F995</sup>valuation tribunals] exercise jurisdiction conferred on them by or under different provisions of this Act [<sup>F996</sup>or the 1992 Act].
- (2) Without prejudice to section 143(2) above, regulations under this Schedule may include provision amending, adapting, repealing or revoking any provision of or made under the 1967 Act or any other Act.

#### Textual Amendments

**F995** Words in Sch. 11 para. 16(1) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 88(14)(a)** (with s. 118(1)(2)(4))

**F996** Words in Sch. 11 para. 16(1) added (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 88(14)(b)** (with s. 118(1)(2)(4))

- 17 (1) Where a tribunal, arbitrator, umpire or court deals with a matter falling within the jurisdiction conferred on tribunals by section 23 above, section 8(3) above shall not apply as regards the matter if the tribunal, arbitrator, umpire or court so orders.
- (2) But sub-paragraph (1) above shall not have effect if the order is set aside on appeal.

#### Interpretation

<sup>F997</sup> In this Schedule—

- 18 “the 1967 Act” means the <sup>M64</sup>General Rate Act 1967; and  
 “the 1992 Act” means the Local Government Finance Act 1992.]]]

#### Textual Amendments

**F997** Sch. 11 para. 18 substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 88(15)** (with s. 118(1)(2)(4))

#### Marginal Citations

**M64** 1967 c.9

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SCHEDULE 12

Section 137.

AMENDMENTS

PART I

ENGLAND AND WALES

*City of London (Various Powers) Act 1957 (c. x)*

- 1 (1) The following shall be substituted for section 6(1)(a) of the City of London (Various Powers) Act 1957 (qualification of voters at ward elections)—
- “(a) are occupying as owner or tenant the whole or part of a hereditament which is shown in a local non-domestic rating list, which is in that ward, and for which the rateable value shown in that list is not less than £10; or”.
- (2) This paragraph shall have effect as regards qualifying dates after 31 March 1990.

*Justices of the Peace Act 1979 (c. 55)*

F998<sup>2</sup> .....

**Textual Amendments**

F998 Sch. 12 para. 2 repealed (19.6.1997) by 1997 c. 25, ss. 73(3), 74(1), Sch. 6 Pt. I (with Sch. 4 para. 27)

*Local Government Finance Act 1982 (c. 32)*

F999<sup>3</sup> .....

**Textual Amendments**

F999 Sch. 12 para. 3 repealed (11.9.1998) by 1998 c. 18, ss. 54(3), 55(2), Sch. 5

PART II

SCOTLAND

*Valuation and Rating (Scotland) Act 1956 (c. 60)*

- 4 In section 6 of the Valuation and Rating (Scotland) Act 1956 (ascertainment of certain values of lands and heritages) after subsection (8) there shall be inserted the following subsections—
- “(8A) The Secretary of State may by regulations made under this subsection prescribe—

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- (a) the manner in which and the principles, rules and considerations by reference to which the net annual value of lands and heritages is to be arrived at under subsection (8) above;
- (b) that the principles, rules and considerations referred to in paragraph (a) above or any of them shall be such as are determined in accordance with the regulations.

(8B) Regulations made under subsection (8A) above—

- (a) may be made so as to apply differently to different areas or in relation to different cases or classes of case;
- (b) may include such supplementary, incidental, consequential or transitional provisions as appear to the Secretary of State to be necessary or expedient; and
- (c) shall be made by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.”

F1000<sup>5</sup> .....

**Textual Amendments**

F1000 Sch. 12 para. 5 repealed (1.4.1992) by 1992 c. 14, s. 117, Sch. 13 para. 8, Sch. 14; S.I. 1992/818, art. 2, Sch. 2, Sch.

F1001<sup>6</sup> .....

**Textual Amendments**

F1001 Sch. 12 para. 6 repealed (1.4.1995) by 1994 c. 39, s. 180(2), Sch. 14; S.I. 1994/3150, art. 4(b)(d), Sch. 2

*Local Government (Financial Provisions etc.) (Scotland) Act 1962 (c. 9)*

7 In subsection (2) of section 4 of the Local Government (Financial Provisions etc.) (Scotland) Act 1962 (reduction and remission of rates payable by charitable and other organisations) in paragraph (i) for the words “one-half” there shall be substituted the words “one-fifth”.

*Registration of Births, Deaths and Marriages (Scotland) Act 1965 (c. 49)*

F1002<sup>8</sup> .....

**Textual Amendments**

F1002 Sch. 12 para. 8 repealed (1.4.1993) by 1992 c. 14, s. 117(2), Sch. 14 (with s. 118(1)(2)(4)); S.I. 1993/575, art. 2, Sch.

*Town and Country Planning (Scotland) Act 1972 (c. 52)*

F1003<sup>9</sup> .....

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**Textual Amendments**

**F1003**Sch. 12 para. 9 repealed (27.5.1997) by 1997 c. 11, ss. 3, 6(2), **Sch. 1 Pt. I** (with s. 5, Sch. 3)

*Local Government (Scotland) Act 1973 (c. 65)*

**F1004**10 .....

**Textual Amendments**

**F1004**Sch. 12 para. 10 repealed (1.10.1992) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4)); S.I. 1992/2183, **art. 2**,Sch. (with art. 3)

*Local Government (Scotland) Act 1975 (c. 30)*

11 In section 6 of the Local Government (Scotland) Act 1975 (valuation by formula of certain lands and heritages) for subsection (1) there shall be substituted the following subsection—

“(1) In the case of such lands and heritages as may be prescribed or of any class or description of such lands and heritages as may be prescribed, the Secretary of State may by order provide that their rateable values or the aggregate amount of their rateable values shall be—

- (a) such as is prescribed; or
- (b) such as is determined in accordance with prescribed rules.”

12 (1) In section 9 of that Act (payment of rates pending valuation appeal) for subsection (1) there shall be substituted the following subsection—

“(1) Notwithstanding that an appeal under the Valuation Acts is pending with respect to any lands and heritages the rates levied on those lands and heritages shall be payable in accordance with section 8 of this Act.”

(2) The amendment made by sub-paragraph (1) above shall not have effect as regards any lands and heritages with respect to which an appeal under the Valuation Acts is pending at the date of commencement of that sub-paragraph.

**F1005**13 .....

**Textual Amendments**

**F1005**Sch. 12 para. 13 repealed (1.10.1992) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4)); S.I. 1992/2183, **art. 2**,Sch. (with art. 3)

*Local Government, Planning and Land Act 1980 (c. 65)*

14 In subsection (7) of section 2 of the Local Government, Planning and Land Act 1980 (manner in which local authorities are required to publish information) in paragraph (a) the words “or the Local Government (Scotland) Act 1973” shall be omitted and after that paragraph there shall be inserted the following paragraph—

“(aa) its dispatch with, or inclusion in—

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- (i) a demand note for payment of rates issued under section 237(1) of the Local Government (Scotland) Act 1947; or
- (ii) a demand notice for payment of a community charge issued under paragraph 2 of Schedule 2 to the Abolition of Domestic Rates Etc. (Scotland) Act 1987.”

*Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47)*

F1006 15 .....

**Textual Amendments**  
 F1006 Sch. 12 para. 15 repealed (1.4.1993) by 1992 c. 14, s. 117(2), **Sch. 14** (with s. 118(1)(2)(4)); S.I. 1993/575, **art. 2**, Sch.

16 ... F1007

**Textual Amendments**  
 F1007 Sch. 12 para. 16 repealed by Local Government and Housing Act 1989 (c. 42, SIF 81:1), ss. 140(2)(c), 194(4), **Sch. 12 Pt. II**

F1008 17 .....

**Textual Amendments**  
 F1008 Sch. 12 para. 17 repealed (1.4.1993) by 1992 c. 14, s. 117(2), **Sch. 14** (with s. 118(1)(2)(4)); S.I. 1993/575, **art. 2**, Sch.

F1009 18 .....

**Textual Amendments**  
 F1009 Sch. 12 paras. 17-36 repealed (26.3.2015 in so far as not already in force) by Local Government Finance Act 1992 (c. 14), s. 119(2), **Sch. 14** (with s. 118); S.S.I. 2015/59, art. 2

F1009 19 .....

**Textual Amendments**  
 F1009 Sch. 12 paras. 17-36 repealed (26.3.2015 in so far as not already in force) by Local Government Finance Act 1992 (c. 14), s. 119(2), **Sch. 14** (with s. 118); S.S.I. 2015/59, art. 2

F1009 20 .....



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**Textual Amendments**

**F1009**Sch. 12 paras. 17-36 repealed (26.3.2015 in so far as not already in force) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 119(2), [Sch. 14](#) (with s. 118); S.S.I. 2015/59, art. 2

**F1009**21 .....

**Textual Amendments**

**F1009**Sch. 12 paras. 17-36 repealed (26.3.2015 in so far as not already in force) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 119(2), [Sch. 14](#) (with s. 118); S.S.I. 2015/59, art. 2

**F1009**22 .....

**Textual Amendments**

**F1009**Sch. 12 paras. 17-36 repealed (26.3.2015 in so far as not already in force) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 119(2), [Sch. 14](#) (with s. 118); S.S.I. 2015/59, art. 2

**F1010**23 .....

**Textual Amendments**

**F1010**Sch. 12 para. 23 repealed (1.4.1993) by [1992 c. 14](#), s. 117(2), [Sch.14](#) (with s. 118(1)(2)(4)); S.I. 1993/575, [art. 2](#),Sch.

**F1009**24 .....

**Textual Amendments**

**F1009**Sch. 12 paras. 17-36 repealed (26.3.2015 in so far as not already in force) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 119(2), [Sch. 14](#) (with s. 118); S.S.I. 2015/59, art. 2

**F1009**25 .....

**Textual Amendments**

**F1009**Sch. 12 paras. 17-36 repealed (26.3.2015 in so far as not already in force) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 119(2), [Sch. 14](#) (with s. 118); S.S.I. 2015/59, art. 2

**F1009**26 .....

**Textual Amendments**

**F1009**Sch. 12 paras. 17-36 repealed (26.3.2015 in so far as not already in force) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 119(2), [Sch. 14](#) (with s. 118); S.S.I. 2015/59, art. 2

**F1011**27 .....

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**Textual Amendments**

**F1011** Sch. 12 para. 27 repealed (1.4.1993) by 1992 c. 14, s. 117(2), **Sch.14** (with s. 118(1)(2)(4)); S.I. 1993/575, **art. 2**, Sch.

**F1009**28 .....

**Textual Amendments**

**F1009** Sch. 12 paras. 17-36 repealed (26.3.2015 in so far as not already in force) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 119(2), **Sch. 14** (with s. 118); S.S.I. 2015/59, **art. 2**

**F1009**29 .....

**Textual Amendments**

**F1009** Sch. 12 paras. 17-36 repealed (26.3.2015 in so far as not already in force) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 119(2), **Sch. 14** (with s. 118); S.S.I. 2015/59, **art. 2**

**F1009**30 .....

**Textual Amendments**

**F1009** Sch. 12 paras. 17-36 repealed (26.3.2015 in so far as not already in force) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 119(2), **Sch. 14** (with s. 118); S.S.I. 2015/59, **art. 2**

**F1009**31 .....

**Textual Amendments**

**F1009** Sch. 12 paras. 17-36 repealed (26.3.2015 in so far as not already in force) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 119(2), **Sch. 14** (with s. 118); S.S.I. 2015/59, **art. 2**

**F1009**32 .....

**Textual Amendments**

**F1009** Sch. 12 paras. 17-36 repealed (26.3.2015 in so far as not already in force) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 119(2), **Sch. 14** (with s. 118); S.S.I. 2015/59, **art. 2**

**F1009**33 .....

**Textual Amendments**

**F1009** Sch. 12 paras. 17-36 repealed (26.3.2015 in so far as not already in force) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 119(2), **Sch. 14** (with s. 118); S.S.I. 2015/59, **art. 2**

**F1009**34 .....

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**Textual Amendments**

**F1009**Sch. 12 paras. 17-36 repealed (26.3.2015 in so far as not already in force) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 119(2), [Sch. 14](#) (with s. 118); S.S.I. 2015/59, art. 2

**F1009**35 .....

**Textual Amendments**

**F1009**Sch. 12 paras. 17-36 repealed (26.3.2015 in so far as not already in force) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 119(2), [Sch. 14](#) (with s. 118); S.S.I. 2015/59, art. 2

**F1009**36 .....

**Textual Amendments**

**F1009**Sch. 12 paras. 17-36 repealed (26.3.2015 in so far as not already in force) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 119(2), [Sch. 14](#) (with s. 118); S.S.I. 2015/59, art. 2

37 ... **F1012**

**Textual Amendments**

**F1012**Sch. 12 para. 37 repealed by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 194(4), [Sch. 12 Pt. II](#)

**F1013**38 .....

**Textual Amendments**

**F1013**Sch. 12 para. 38 repealed (26.3.2015) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 119(2), [Sch. 14](#) (with s. 118); S.S.I. 2015/59, art. 2

**PART III**

ENGLAND AND WALES AND SCOTLAND

*Commonwealth Secretariat Act 1966 (c. 10)*

- 39 (1) In paragraph 3 of the Schedule to the Commonwealth Secretariat Act 1966 for “the general rate” there shall be substituted “any non-domestic rate”.
- (2) In its application to England and Wales, this paragraph shall have effect for financial years beginning in or after 1990.
- (3) In its application to Scotland, this paragraph shall have effect for financial years beginning in or after 1989.

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*International Organisations Act 1968 (c. 48)*

40 In section 2(2) of the International Organisations Act 1968 after paragraph (a) there shall be inserted—

“(aa) the like exemption or relief from being subject to a community charge, or being liable to pay anything in respect of a community charge or anything by way of contribution in respect of a collective community charge, as in accordance with that Article is accorded to a diplomatic agent, and”.

*Tribunals and Inquiries Act 1971 (c. 62)*

F1014 41 .....

**Textual Amendments**  
F1014 Sch. 12 Pt. III para 41 repealed (1.10.1992) by 1992 c. 53, ss. 18(2), 19(2), Sch. 4 Pt.I

*Road Traffic Regulation Act 1984 (c. 27)*

- 42 (1) In section 55(2) and (4) of the Road Traffic Regulation Act 1984 (financial provisions relating to designation orders) for “general rate fund” there shall be substituted “general fund”.
- (2) In its application to England and Wales, this paragraph shall have effect for financial years beginning in or after 1990.
- (3) In its application to Scotland, this paragraph shall have effect for financial years beginning in or after 1989.

F1015 SCHEDULE 12A

.....

**Textual Amendments**  
F1015 Sch. 12A (which was inserted by 1989 c. 42, s. 139, Sch. 5 para. 74) repealed (6.3.1992) by 1992 c. 14, s. 117(2), Sch.14 (with s. 118(1)(2)(4))

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## SCHEDULE 13

Section 149.

### REPEALS

#### PART I

##### ABOLITION OF RATES AND PRECEPTS

###### Modifications etc. (not altering text)

**C201** Sch. 13 Pt. I excluded by [S.I. 1989/440](#), [art. 6\(2\)](#) and by [S.I. 1990/777](#), [regs. 3, 4](#)

1907 c. cxl.	City of London (Union of Parishes) Act 1907.	In section 11(1) the words from “and from” to “poor rate”. Section 15. In section 16(1) the words “together with and as part of the general rate”. Sections 17 to 19 and 21.
1963 c. 33.	London Government Act 1963.	Section 66. Section 68(1).
1967 c. 9.	General Rate Act 1967.	The whole Act.
1969 c. 19.	Decimal Currency Act 1969.	In Schedule 2, paragraph 28.
1970 c. 19.	General Rate Act 1970.	The whole Act.
1971 c. 23.	Courts Act 1971.	In Schedule 9, the entry relating to the General Rate Act 1967.
1971 c. 39.	Rating Act 1971.	Part I.
1971 c. 78.	Town and Country Planning Act 1971.	In Schedule 23, in Part II, the entries relating to the General Rate Act 1967.
1976 c. 45.	Rating (Charity Shops) Act 1976.	Section 1(1).
1979 c. 46.	Ancient Monuments and Archaeological Areas Act 1979.	In Schedule 4, paragraph 10.
1980 c. 43.	Magistrates’ Courts Act 1980.	In Schedule 7, paragraphs 57 to 60.
1983 c. 2.	Representation of the People Act 1983.	Section 98.

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		In Schedule 1, rule 22(3) of the parliamentary election rules.
1985 c. 9.	Companies Consolidation (Consequential Provisions) Act 1985.	In Schedule 2, the entry relating to the General Rate Act 1967.
1985 c. 51.	Local Government Act 1985.	Section 83(1).
1986 c. 10.	Local Government Act 1986.	Section 1.  In section 12(2) the words “Part I comes into force on the day this Act is passed;”.
1986 c. 44.	Gas Act 1986.	In Schedule 7, paragraph 8.

These repeals shall have effect for financial years beginning in or after 1990, but subject to any saving under section 117(8) above.

## PART II

### SUPPLEMENTARY GRANTS FOR TRANSPORT PURPOSES

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1974 c. 7.	Local Government Act 1974.	Section 6(1) to (7).
1985 c. 51.	Local Government Act 1985.	Section 8(3).

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These repeals shall have effect for financial years beginning in or after 1990.

## PART III

### LONDON REGIONAL TRANSPORT

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1984 c. 32.	London Regional Transport Act 1984.	Sections 13 and 14.
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These repeals shall have effect in accordance with section 127 above and any regulations made under it.

## PART IV

### SCOTLAND

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1947 c. 42.	Acquisition of Land (Authorisation Procedure) (Scotland) Act 1947.	In section 5, in subsection (3), the words “from the valuation roll or otherwise known”, and the words from “Service of a
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		notice” to the end of the subsection.
1975 c. 30.	Local Government (Scotland) Act 1975.	Schedule 1.
1978 c. 4.	Local Government (Scotland) Act 1978.	Section 2.
1980 c. 45.	Water (Scotland) Act 1980.	In Schedule 10, the entry relating to Schedule 1 to the Local Government (Scotland) Act 1975.
1981 c. 23.	Local Government (Miscellaneous Provisions) (Scotland) Act 1981.	Section 10.
1981 c. 38.	British Telecommunications Act 1981.	Section 36.
1982 c. 23.	Oil and Gas (Enterprise) Act 1982.	In Schedule 3, paragraph 23.
1984 c. 31.	Rating and Valuation (Amendment) (Scotland) Act 1984.	In Schedule 2, paragraph 18.
1986 c. 44.	Gas Act 1986.	In Schedule 7, paragraph 21.
1987 c. 47.	Abolition of Domestic Rates Etc. (Scotland) Act 1987.	In section 2, in subsection (3), paragraph (b), and, in subsection (5), the words “or part of a class” and the words “(3)(b) or”.  In section 4(1), the words “or of section 7(3) of the 1966 Act (which relates to the reduction of rates on premises occupied partly as a dwelling house by reference to the domestic element)”.  In section 11(11), in paragraph (c) the words “under this Act”.  In section 17(5), the words “in respect of any premises in his registration area”.  In section 20, in subsection (3), the words “and at such other places as may be prescribed” and the words from “and in relation” to the end and, in subsection (7), the words



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“(other than a copy made available for sale under subsection (4) above)”.

Section 24.

Section 30(2).

In Schedule 2, paragraph 4(2) and, in paragraph 7, in sub-paragraph (2), the words “Subject to sub-paragraph (4) below”, and sub-paragraph (4).

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