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**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to Local Government Finance Act 1988. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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## SCHEDULES

### [<sup>F1</sup>SCHEDULE 7B

#### LOCAL RETENTION OF NON-DOMESTIC RATES

##### Textual Amendments

- F1** 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

##### *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),
  - (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,

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- (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.

[<sup>F2</sup>(3) If a local government finance report for a year has been approved by resolution of the House of Commons, an amount may be—

- (a) 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;
- (b) credited (as an item of account) to the main non-domestic rating account kept for the year.

(4) The amount that may be debited under [sub-paragraph \(3\)\(a\)](#) for a year may not exceed the amount that would result in the aggregate mentioned in paragraph 3(1)(b) for the year exceeding the aggregate mentioned in paragraph 3(1)(a) for the year.]

(5) The reference in [<sup>F3</sup>sub-paragraph (3)(a)] 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.]

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#### Textual Amendments

- F2** Sch. 7B para. 2(3)(4) substituted (26.10.2023) by [Non-Domestic Rating Act 2023 \(c. 53\)](#), **ss. 9(2)**, 19(1)(a)
- F3** Words in Sch. 7B para. 2(5) substituted (26.10.2023) by [Non-Domestic Rating Act 2023 \(c. 53\)](#), **ss. 9(3)**, 19(1)(a)

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 44A(2A) inserted by [2023 c. 53 Sch. para. 2\(b\)](#)
- s. 44A(5)(e) inserted by [2023 c. 53 Sch. para. 2\(c\)](#)
- s. 52A inserted by [2023 c. 53 s. 8](#)
- s. 54(7A) inserted by [2023 c. 53 Sch. para. 34](#)
- s. 57A(7A) inserted by [2023 c. 53 Sch. para. 4\(d\)](#)
- s. 63A(1A) inserted by [2023 c. 53 s. 12\(1\)](#)
- s. 63E inserted by [2023 c. 53 s. 12\(2\)](#)
- s. 67(1A) inserted by [2023 c. 53 Sch. para. 7\(a\)](#)
- s. 67(8A)(8B) inserted by [2023 c. 53 Sch. para. 37\(a\)](#)
- s. 143(7A)-(7F) inserted by [2023 c. 53 Sch. para. 8\(c\)](#)
- s. 143(9AZB) inserted by [2023 c. 53 Sch. para. 39\(a\)](#)
- Sch. 4ZA inserted by [2023 c. 53 s. 1\(3\)](#)
- Sch. 4ZB inserted by [2023 c. 53 s. 2\(4\)](#)
- Sch. 5A para. 8 inserted by [2023 c. 53 Sch. para. 38](#)
- Sch. 5A inserted by [2023 c. 53 s. 3\(3\)](#)
- Sch. 9 para. 4B-4H and cross-heading inserted by [2023 c. 53 s. 13\(2\)](#)
- Sch. 9 para. 4I-4M and cross-heading inserted by [2023 c. 53 s. 13\(3\)](#)
- Sch. 9 para. 5BA-5BC and cross-heading inserted by [2023 c. 53 s. 13\(6\)](#)
- Sch. 9 para. 5BD-5BF and cross-heading inserted by [2023 c. 53 s. 13\(7\)](#)
- Sch. 9 para. 5CA and cross-heading inserted by [2023 c. 53 Sch. para. 46](#)
- Sch. 9 para. 5CB inserted by [2023 c. 53 Sch. para. 47](#)
- Sch. 9 para. 5F(1A)(1B) inserted by [2023 c. 53 Sch. para. 49\(c\)](#)
- Sch. 9 para. 5F(A1) inserted by [2023 c. 53 Sch. para. 49\(a\)](#)
- Sch. 9 para. 5FA inserted by [2023 c. 53 Sch. para. 50](#)
- Sch. 9 para. 5FB inserted by [2023 c. 53 Sch. para. 51](#)
- Sch. 9 para. 5ZA5ZB and cross-heading inserted by [2023 c. 53 s. 13\(4\)](#)
- Sch. 9 para. 5ZC-5ZF and cross-heading inserted by [2023 c. 53 s. 13\(5\)](#)
- Sch. 9 para. 7B inserted by [2023 c. 53 s. 10](#)